



# Internal Audit of Non-Financial Information

News Media Canada  
May 16, 2022

BDO CANADA LLP | RISK ADVISORY SERVICES



May 16, 2022

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## RE: Internal Audit Report of Non-Financial Information

### BACKGROUND

News Media Canada (“NMC” or the “Association”) is a trade association for newspaper publishers in Canada. The Association provides public affairs, marketing and research, and other member services to publishers across the country.

As per the British Columbia (BC) Recycling Regulation (B.C. Reg. 449/2004), a producer that uses a commercial enterprise to sell, offer for sale, or distribute, in BC, a product of the packaging and paper product<sup>1</sup> (PPP) category must provide an approved Extended Producer Responsibility Plan<sup>2</sup>. To meet the requirements of the BC Recycling Regulation, the BC members of NMC submitted a Stewardship Plan to the BC Ministry of Environment and Climate Change Strategy (the Ministry) on September 29, 2017.

The BC Stewardship Plan indicates that NMC will track all tonnages of newspaper distributed to the residential market in BC by member publications, and that a recovery rate will be calculated. The recovery rate is calculated by dividing the tonnage of newspaper collected through the Recycle BC system, as reported by Recycle BC, by the tonnage of newspaper distributed in the residential markets by BC participating producers (Producers), as reported by NMC. Recycle BC is a not-for-profit organization responsible for the collection, sorting and responsible recycling of residential package and paper products in BC.

To verify the tonnage information tracked by NMC, BDO Canada LLP (BDO) was engaged on February 28, 2022 by NMC to conduct an internal audit on NMC Producer<sup>3</sup> data for the year ended December 31, 2021. The objective of this internal audit was to assess the accuracy and completeness of NMC reported figures.

Specific data in the scope of this internal audit included:

- a) Gross Production Volume for the Producers;
- b) Residential<sup>4</sup> Production Volume for Producers;
- c) Gross and residential production disaggregated by category of packaging and paper products (PPP);
- d) Names of the newspapers to which the information relates; and
- e) Performance measurement in NMC’s Stewardship Plan regarding ongoing promotional pieces.

The period in scope for the internal audit was the year ended December 31, 2021. In total, 10 Producers were included in the scope.

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<sup>1</sup> As per Schedule 5 of the BC Recycling Regulation, “paper” includes flyers, brochures, booklets, catalogues, telephone directories, newspapers, magazines, paper fibre, and paper used for copying, writing, or other general use. News Media Canada reports on PPP in five (5) categories: newsprints, magazines, plastic film and laminates, other printed paper (i.e., subscription letter & envelopes), and other packaging.

<sup>2</sup> Newsprint falls under the PPP category as per Schedule 5 of the B.C. Recycling Regulation.

<sup>3</sup> NMC Producers are those producers with activity in BC, which are being represented by NMC, and fall under the BC Stewardship Plan. The number of NMC Producers has increased over the years and reached 11 at the time of this audit (compared to 8 in 2017).

<sup>4</sup> The stipulations for volumes discarded through the residential stream are presented in Schedule A, *Calculation of Volumes Discarded through Residential Waste Stream*, of the agreement between the Province and participating producers. Generally, it includes PPP discarded as trash and collected for recycling at residential premises or public spaces in BC.



BDO carried out the internal audit work between March 1, 2022 and May 10, 2022 and submitted the initial findings (Appendix A) to NMC on May 12, 2022. This internal audit was conducted in accordance with the Institute of Internal Auditors (IIA) Standards.

This internal audit did not constitute a legal determination on NMC's, and/or its BC members', compliance with the B.C. Recycling Regulation 449/2004, or with any agreement between the Ministry, NMC, and/or Producers.

## AUDIT APPROACH

Assessing the completeness and accuracy of NMC's reported tonnage information required BDO to reach out to individual Producers. In total, 10 Producers are included in NMC's reporting for 2021.

The main elements of BDO's work included:

- Gaining an understanding of, and evaluating, the design of the key processes and controls for managing and reporting the in-scope data used by NMC in reporting to the Ministry.
- Reviewing assessed risks through testing, on a sample basis, the in-scope data reported by NMC.
- Performing procedures such as interviews, inspection, observation, vouching to independent source documentation, and recalculating figures to obtain corroborating evidence to address assessed risks linked to the in-scope data.
- Evaluating the sufficiency and appropriateness of the evidence obtained.

Due to the COVID-19 protocols in place at the time of the audit, all testing was conducted remotely. All necessary evidence was shared electronically by NMC and individual Producers.

Specific activities included:

- Preparing a planning and scoping document.
- Confirming any changes to the prior year calculation methodology with all Producers:
  - Black Press
  - Glacier Media
  - Globe and Mail
  - Postmedia
  - Sing Tao
  - Times Colonist
  - Continental Group
  - Aberdeen
  - Ming Pao
  - Georgia Straight
- Conducting testing with all Producers listed above, including obtaining supporting documentation for NMC reported totals, recalculations, and sample testing.

BDO would like to thank NMC and the Producers for their cooperation. Their ability to respond to our requests in a timely fashion allowed us to complete our audit in the timeframe required.

## INHERENT LIMITATIONS

Due to the nature of non-financial information, there are inherent limitations to this information, and it cannot be tested with the same level of precision and clarity as financial information. Further, there are varying approaches in how non-financial reporting can be tested and audited, whereas for financial reporting rigorous and standardized procedures have been established. The non-financial information tested as part of this audit was often based on internal sources of information, which cannot be relied on as heavily as third-party information. Where available, BDO attempted to obtain third-party evidence to support the non-financial data.

## SUMMARY OF KEY FINDINGS

This section summarizes BDO's key findings under the five (5) scope elements detailed in the Background section of this report. Note that, unless otherwise specified, the findings discussed in this section apply to the 2021 reported data.

### A. GROSS PRODUCTION VOLUME

While Gross Production Volume is not defined in the documents made available to BDO, including the Stewardship Plan and Recycling Regulation, BDO's understanding is that Gross Production Volumes represents the volume of production, in Metric Tonnes (MT), of all respective Producer publications, regardless of whether copies entered in the residential stream. It also includes the total volume for the other categories of packaging and paper products (PPP), regardless of whether they entered in the residential stream.

Through testing, BDO was able to confirm that the Total Gross Production Volumes reported by Producers for 2021 included, with the exception of two (2) Producers, the use of paper for newsprint and magazines, as well as the other PPP categories of packaging and paper products. The two (2) exceptions included:

- One (1) Producer only reported Newsprint Gross Production to NMC. BDO was able to calculate a Gross Production volume disaggregated by category of PPP through the data provided for the residential tonnage for all PPP categories. This calculation is reflected in Appendix A.
- One (1) Producer did not calculate Gross Production accurately, BDO worked with the producer to obtain additional evidence and recalculated the Gross Production. An adjustment for this is reflected in Appendix A.

Through testing, BDO also identified other errors that impacted Gross Production Volumes, including:

- Two (2) Producers had some data entry errors in number of copies entered for the calculations, which resulted in both over and under reporting. BDO recalculated the impact of these errors using the source data and extrapolated the errors where adequate. Resulting adjustments are reflected in Appendix A.
- One (1) Producer underreported Gross Production due to an error in tracking publishing days. BDO worked with the Producer and recalculated the Gross Production volume. An adjustment for this is reflected in Appendix A.

BDO found that different methodologies continue to be used by Producers to report on Gross Production Volumes for newsprint and magazines<sup>5</sup>. More specifically:

- Producers with printing facilities generally reported Gross Production Volumes using an inventory calculation of paper purchased for their printing facilities (i.e.,  $\text{Opening Inventory} + \text{Purchases} - \text{Closing Inventory} = \text{Gross Production Volume}$ ), or a total amount of paper purchased during the year, due to minimal fluctuation in inventory. As a result, these Producers would have included paper spoilage in their calculations, while others would not have.
- Some Producers that do not have printing facilities calculated the weight of total copies received (i.e., copies printed by external printers or other Producers). In some cases, Producers obtained weight totals, including waste allocations, directly from printing facilities to support their calculations.

Due to the continued use of different methodologies for the calculation of Gross Production Volumes, BDO is unable to conclude on the accuracy and completeness of the Total Gross Production Volume reported by NMC. Since the Gross Production Volume figure does not factor in the calculation of amounts owed/paid to the Ministry, Gross Production Volumes based on different methodologies were not

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<sup>5</sup> Note that differences in methodologies used to calculate Gross Production Volume were mostly due to the different types of operations, and printing models used by Producers. Some Producers have their own printing facilities across BC, while others outsource the printing of their publications to other participating Producers, or to other printers, which were not included in the scope of this audit (external printers). Even Producers that have their own printing facilities may have some of their publications printed by other Producers, or external printers, due to factors such as cost or location.

requested. A lack of guidance, or definition in calculating Gross Production Volume, provided to Producers continues to lead to these inconsistencies.

Consistent with prior year internal audits, BDO identified instances where there was double reporting of figures in the Total Gross Production figures reported by NMC. These errors arose because of instances where both Producers reported the gross production of particular volumes when one Producer prints publications on behalf of another Producer. This resulted in an overstatement in the consolidated tonnage figure reported by NMC.

For the sake of consistency, and to avoid duplication, BDO reported the Gross Production Volume as the total weight of each Producer's own newsprint and magazines plus total volume of other PPP categories. A summary of changes identified by BDO, with respect to the Gross Production Volume calculation is provided in Appendix A.

To ensure Producers use a consistent approach in calculating and reporting on Gross Production Volume, and to allow for accuracy and completeness testing, it is recommended that the Ministry and NMC establish a standard definition and methodology for calculating Gross Production Volumes. This would include confirming again whether all PPP categories are to be included in the Gross Production Total, and whether wastepaper and materials (e.g., covers and plugs) should be included. It should also clarify if publications printed for other Producers, should be included or not.

## **B. RESIDENTIAL PRODUCTION VOLUME**

The Residential Production Volume represents the share of newspaper produced by Producers for residential customers. Producers pay dues to the Ministry based on their Residential Production Volume, and the Producers use this volume to calculate the recycling recovery rate, as per the Stewardship Plan.

While the specific approach for calculating the Residential Production Volumes differed slightly for each Producer, the methodology used was generally consistent with Schedule A of the agreement between the Province and participating producers, which outlines the *Calculation of Volumes Discarded through Residential Waste Stream*.

At a high level, the methodology used by Producers in 2021 included:

- Starting with the total number of copies printed for each publication.
- Removing the allocation for copies considered not discarded through the residential waste stream as per Schedule A, including:
  - internal copies (copies not distributed after production)
  - copies distributed to hotels/motels, airlines/railways, subscribers located in office buildings, and copies distributed to persons entering Skytrain Stations
  - returns (copies collected by the Producer that were not sold or distributed) from commercial vendors or newspaper boxes
- Using the resulting total as the number of residential copies.
- Using a calculation to translate the number of residential copies into weight in MT.

While the methodology aligns with the requirements of Schedule A, the actual calculation of the number of residential copies and of the Residential Production Volume continues to be complex and is for most Producers a manual process pulling from various sources of information.

BDO conducted testing for the calculation of residential copies for Producers and found the calculations to be reasonable in all material aspects.

For the weight calculation, the majority of Producers used different formulas to best estimate the weight in MT. BDO conducted testing for the weight calculation and found the approaches to be reasonable.

Producers generally applied a consistent approach to prior years in their interpretation and application of the stipulations of Schedule A when identifying what volume of publications should be considered as part of the residential stream. However, there remains a lack of awareness of Schedule A, especially when new individuals take responsibility for reporting these totals to NMC at each individual Producer. This results in confusion around what should be excluded or included as part of the residential stream.

Other errors found by BDO through testing were primarily due to human error while manually inputting figures or formulas into spreadsheets or reporting systems and did not lead to material impacts on total Residential Production Volumes.

Based on the above, BDO concludes this year again that Producers would benefit from a standardized approach to calculating the weight of Residential Production Volume, and some further clarity on what is to be included in the residential stream to support the proper application of Schedule A.

Revised Residential Production Volumes, including adjustments for errors identified by BDO through testing, are included in Appendix A.

### C. RESIDENTIAL PRODUCTION VOLUME DISAGGREGATED BY PPP

Five (5) PPP categories are used to breakdown the total Gross and Residential Production Volumes. Categories as reported by NMC include:

- i) Newsprint
- ii) Magazines, and other bound periodicals
- iii) Plastic film and laminates
- iv) Other Printed Paper - subscription letter & envelopes
- v) Other Packaging

Methodology and reasoning for the disaggregation by PPP category for Residential and Gross Production Volume continues to not be consistent across all Producers, but generally consistent with prior year reporting. The findings by PPP category are as follows:

- i) **Newsprint** - Newsprint was included by all Producers. The exact methodology to identify residential copies differed for each Producer; however, the general approach included obtaining the total number of copies printed, and removing copies deemed as not included in the residential stream, as per Schedule A. Gross newsprint production methodology also differed based on the Producer, primarily based on whether they print their own publications, or outsource to a printer.
- ii) **Magazines and Other Bound Periodicals** - The methodology to calculate the Residential or Gross Production Volume of Magazines generally aligned with that of Newsprint. Magazines were included as part of both Gross and Residential Tonnage Volumes in 2021.
- iii) **Plastic Film and Laminates** - While, the majority of Producers still do not provide a consideration for Plastic Film and Laminates, including plastic newspaper sleeves, four (4) Producers included a total to their reporting in 2021. The reasoning provided by Producers for not including an amount for plastic sleeves included:
  - o Some Producers use biodegradable bags, and as such, according to Producers, these are not expected to be recycled and are therefore excluded.
  - o Other Producers mentioned that those delivering the publications are responsible for deciding whether they wish to use plastic sleeves, as such the Producers would have no way of tracking the use of plastic bags without requiring reporting by third parties.

Of those that reported weight for plastic, one (1) Producer used estimates to identify the approximate volume of plastic sleeves used by carriers. Others used their purchase numbers for 2021 as the basis for the reported totals. Plastic Film and Laminates were included as part of Gross Tonnage Volume in 2021 for all but one (1) Producer. BDO adjusted the Gross Production Volume

for this Producer to include the plastic film and laminate total, to ensure consistency in reporting across Producers. This adjustment is reflected in Appendix A.

- iv) **Other Printed Paper - Subscription Letter & Envelopes** - There have been no changes in 2021 as to how Other Printed Paper is reported by Producers. A number of Producers have mostly free publications that do not generate letters or other forms of renewal correspondence. As such, according to Producers, their use of Other Printed Paper is anticipated to be trivial (less than 1 MT) and as such is not tracked. Those that reported other printed paper did so based on a separate calculation. Other Printed Paper was reported as part of Gross Production Volume in 2021 for most producers. Where the total was not included, BDO made an adjustment to include them in the gross production totals. These adjustments are included in Appendix A.

For two (2) of the Producers that reported Other Printed Paper in 2021, it was noted upon further review that these included specialty publications that were most similar to Magazines and Other Bound Periodicals. BDO reclassified these totals under Magazines and Other Bound Periodicals to align with other Producers. These adjustments are reflected in Appendix A.

- v) **Other Packaging** - One (1) Producer reported using other packaging in 2021. Upon further review, it was noted that the other packaging was actually plastic sleeves. BDO reclassified these totals under the plastic film and laminates category to align with other Producers. This adjustment is reflected in Appendix A.

Based on testing conducted, some manual reporting errors were identified, and are presented in Appendix A.

Generally, Producers remain unclear on what should be included in each PPP category and how it should be reported. As a result, the majority of Producers simply use the same methodology as in the prior years. It was concluded again this year that Producers may benefit from further instructions on how to consistently address certain categories, such as plastic. Since 2019, NMC has made some improvements to its reporting template that has allowed for greater clarity on Gross Production Volumes disaggregated by PPP category. Still, additional general guidelines (i.e., definitions of what to include in each category) would also be beneficial to ensure consistency in reporting.

#### **D. NAMES OF THE NEWSPAPERS**

Most Producers produce several publications (newsprint and/or magazines). BDO was asked to review the list of publications included in the Gross and Residential Production Volumes to ensure completeness.

Based on testing conducted and information gathered through inquiry, the following was observed:

- Gross Production Volumes for certain Producers, as reported by NMC, included allocations for publications printed that are outside of the scope of this audit (i.e., publications not owned by any of the 10 participating Producers). Where possible, adjustments were made in Appendix A to the Gross Production Volumes to address this issue.
- Residential Production Volumes include only data for publications owned by the participating Producers. The list of publications included in the Producer's calculations aligned with prior year reporting, except where publications were no longer in circulation, and was deemed complete.

#### **E. PROMOTIONAL PIECES**

BDO was asked to review information relating to the performance measure in NMC's Stewardship Plan, regarding the inclusion in 2021 of recycling promotional pieces. The Stewardship Plan states that Producers will "continue ongoing recycling promotion in BC newspapers" in 2021. Specific promotional pieces for this purpose were provided to eight (8) of the Producers by NMC in March 2018, and to the remaining two (2) in scope Producers in early 2019.

The majority of Producers have included promotional pieces in their publications and included them throughout the year. Note that since the promotional pieces were used as fillers for some Publications, their inclusion was not always tracked as it depended on the system used to track insertions.

Some Producers included the promotional pieces in all their publications, while others included them in select publications throughout the year.

- One (1) Producer did not include recycling ads for Q1 (January to March 2021) as a result of staffing and operational challenges, BDO confirmed that promotional ads were run throughout the remainder of the year (April to December 2021).

Based on the testing performed, and in the absence of further guidance on the definition of “ongoing” in the Stewardship Plan, BDO concludes that recycling promotion was ongoing in BC newspapers in 2021 for Producers as a whole, with the majority having included promotional pieces throughout the year.

## CONCLUSION

Generally, Producers made efforts to report appropriate totals for the in-scope non-financial information reported by NMC. Errors identified were due primarily to manual data input.

BDO concluded:

- **Gross Production Volumes** - In 2021, all PPP categories were considered in the Gross Production Volumes for the majority of Producers. However, due to the remaining identified duplication and a lack of definition and guidance for the calculation and reporting of Gross Production Volumes, the reported totals are not complete and accurate, and should not be relied upon or interpreted in tandem with Residential Production Volumes.
- **Residential Production Volumes** - BDO found that the specific methodology for calculating Residential Production Volumes varied by Producer. Where used, estimates were found to be reasonable; however, errors were identified through testing. In cases where samples selected were representative of the population, errors identified were extrapolated. A need for further clarification of what must be included in the residential stream totals, based on Schedule A, would be required to ensure consistent reporting. Testing did not identify other errors than those listed in Appendix A.
- **Disaggregated Volumes by PPP** - Producers did not use a consistent approach to reporting on PPP categories. Due to a lack of specific and formal guidance on what should be included, BDO could not conclude on the completeness of the reported totals for plastic. Testing did not identify other errors than those listed in Appendix A. All categories of PPP were included in Gross and Residential Tonnage in 2021
- **Names of Newspapers** - Testing did not identify any errors related to the number of publications included in the Residential Production Volumes other than those listed in Appendix A. Note that the Gross Production Volumes reported by NMC included printing of publications that are outside of the participating Producers.
- **Promotional Pieces** - All Producers included promotional pieces in their publications in 2021. However, the frequency of inclusion differed by Producer.

Overall, BDO identified again this year that further guidance for Producers would encourage consistency on how tonnage information is calculated, including a need for definitions for how to calculate Gross Production Volumes and decisions on how to approach the disaggregation of PPP categories.

In the absence of further guidance, BDO found that Producers have been using a consistent approach year-over-year for their individual reported totals. However, some Producers continue to show unsupported discrepancies in their totals. While the aggregate of these errors is not material for residential tonnage, it leads to greater questioning of the overall approach for their calculations. Additional work with these Producers may be warranted to support improved reporting in future years.





Appendix A includes BDO estimates of revised tonnage reported based on adjustments from errors identified during testing.

Our report has been prepared solely for the purposes of NMC to reconcile amounts reported by Producers and for NMC to share with the Ministry. Our report is not intended to be, and should not be used, for any other purpose. Our duties in relation to this report are owed solely to NMC, and accordingly, we do not accept any responsibility for loss incurred by any other party acting or refraining from acting based on this report.

A handwritten signature in black ink, appearing to read 'John Asher', written over a horizontal line.

John Asher, CPA, CA, CIA, CISA, CITP  
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BDO Canada LLP

Vancouver, British Columbia  
May 14, 2022

**APPENDIX A - BDO ESTIMATES OF REVISED REPORTING**

The following table presents the reported information from NMC and revised estimates from BDO, based on adjustments from testing conducted. In cases where the samples selected were representative of the full population, errors identified were extrapolated. In cases where errors were found in samples selected that were not representative of the full population, such errors were not extrapolated. Additional errors may exist that are not included in the adjustments below.

**2021 REVISED ESTIMATES - ALL PRODUCERS**

<b>GROSS PRODUCTION VOLUMES (GPV)</b>	<i>Black Press</i>	<i>Glacier Media</i>	<i>Globe and Mail</i>	<i>Post Media</i>	<i>Sing Tao</i>	<i>Times Colonist</i>	<i>Continental Group</i>	<i>Aberdeen</i>	<i>Ming Pao</i>	<i>Georgia Straight</i>	<i>Total</i>
Reported GPV for 2021	6,268.00	1,992.00	712.04	2981.24	850.45	1,436.41	214.03	269.86	1,033.74	38.62	15,796.39
Adjustments	(3,157.10)	(460.18)	(100.64)	2.46	-	-	-	0.03	-	-	(3,715.43)
Revised 2021 Estimates	<b>3,110.90</b>	<b>1,531.82</b>	<b>611.40</b>	<b>2983.70</b>	<b>850.45</b>	<b>1,436.41</b>	<b>214.03</b>	<b>269.89</b>	<b>1,033.74</b>	<b>38.62</b>	<b>12,080.96</b>
<b>RESIDENTIAL PRODUCTION VOLUMES (RPV)</b>	<i>Black Press</i>	<i>Glacier Media</i>	<i>Globe and Mail</i>	<i>Post Media</i>	<i>Sing Tao</i>	<i>Times Colonist</i>	<i>Continental Group</i>	<i>Aberdeen</i>	<i>Ming Pao</i>	<i>Georgia Straight</i>	<i>Total</i>
Reported RPV for 2021	3,113.27	1,395.78	611.39	2,119.24	525.39	1,390.94	214.03	256.05	592.62	28.73	10,247.44
Adjustments	0.84	0.18	0.01	3.33	-	-	-	(1.27)	(0.80)	-	2.29
Revised 2021 Estimates	<b>3,114.11</b>	<b>1,395.96</b>	<b>611.40</b>	<b>2,122.57</b>	<b>525.39</b>	<b>1,390.94</b>	<b>214.03</b>	<b>254.78</b>	<b>591.82</b>	<b>28.73</b>	<b>10,249.73</b>
<b>CATEGORIES OF PPP</b>	<i>Black Press</i>	<i>Glacier Media</i>	<i>Globe and Mail</i>	<i>Post Media</i>	<i>Sing Tao</i>	<i>Times Colonist</i>	<i>Continental Group</i>	<i>Aberdeen</i>	<i>Ming Pao</i>	<i>Georgia Straight</i>	<i>Total</i>
<b>I) NEWSPRINT</b>											
Reported in 2021	2,733.50	1342.07	590.78	2,092.26	383.84	1,366.31	212.90	256.05	395.15	28.73	9,401.59
Adjustments	-	0.19	-	3.33	-	-	-	(1.27)	(0.06)	-	2.19
Revised 2021 Estimates	<b>2,733.50</b>	<b>1342.26</b>	<b>590.78</b>	<b>2,095.59</b>	<b>383.84</b>	<b>1,366.31</b>	<b>212.90</b>	<b>254.78</b>	<b>395.09</b>	<b>28.73</b>	<b>9,403.78</b>
<b>II) MAGAZINE</b>											
Reported in 2021	-	49.75	17.16	26.98	141.55	15.75	1.13	-	184.39	-	436.71
Adjustments	378.58	-	-	-	-	-	-	0.38	12.36	-	391.32
Revised 2021 Estimates	<b>378.58</b>	<b>49.75</b>	<b>17.16</b>	<b>26.98</b>	<b>141.55</b>	<b>15.75</b>	<b>1.13</b>	<b>0.38</b>	<b>196.75</b>	<b>-</b>	<b>828.03</b>
<b>III) PLASTIC FILM &amp; LAMINATES</b>											
Reported in 2021	-	3.95	3.24	-	-	5.85	-	-	-	-	13.04
Adjustments	2.04	(0.01)	-	-	-	-	-	-	-	-	2.03
Revised 2021 Estimates	<b>2.04</b>	<b>3.94</b>	<b>3.24</b>	<b>-</b>	<b>-</b>	<b>5.85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15.07</b>
<b>IV) OTHER PRINTED PAPER</b>											
Reported in 2021	378.58	-	0.21	-	-	3.03	-	-	13.09	-	394.91
Adjustments	(378.58)	-	-	-	-	-	-	-	(13.09)	-	(391.67)
Revised 2021 Estimates	<b>-</b>	<b>-</b>	<b>0.21</b>	<b>-</b>	<b>-</b>	<b>3.03</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.24</b>
<b>V) OTHER PACKAGING</b>											
Reported in 2021	1.19	-	-	-	-	-	-	-	-	-	1.19
Adjustments	(1.19)	-	-	-	-	-	-	-	-	-	(1.19)
Revised 2021 Estimates	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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