

amazon F

COSTCO WHOLESALE F

GP Georgia-Pacific F

Kimberly-Clark C

P&G D

Walmart F



## Unrolling the year's progress

Were toilet paper companies softer on the environment?



# **Unrolling the year's progress: Were toilet paper companies softer on the environment?**

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## **Acknowledgements**

For their review, Environment America Research & Policy Center sincerely thanks Len Montgomery, Environment America's Director of Public Lands and Maribeth Guarino, OSPIRG's High Value Health Care Advocate.

The authors bear responsibility for any factual errors. The recommendations are those of Environment America Research & Policy Center. The views expressed in this report are those of the authors and do not necessarily reflect the views of our funders or those who provided review.

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*Cover by Alec Meltzer*

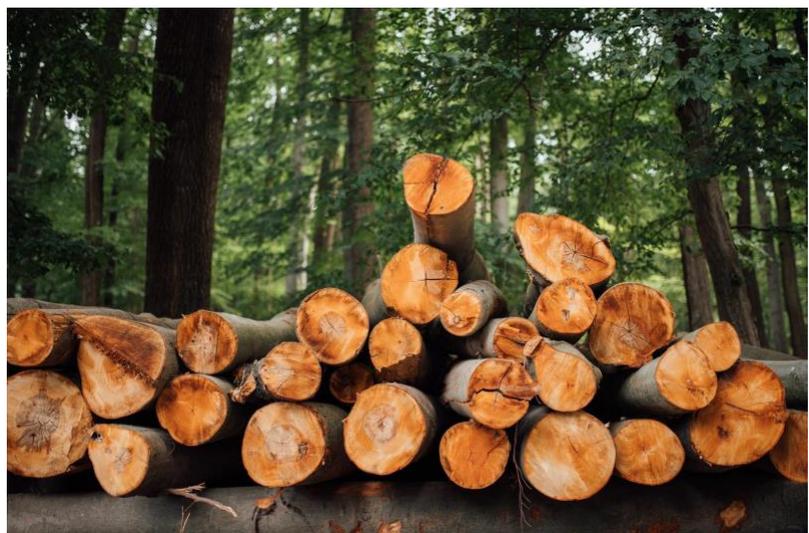
# Introduction

In 2022, Hurricane Ian cost the U.S. more than \$20 billion in damage.<sup>1</sup> Heatwaves and wildfires scorched Southern Europe and floods killed nearly 1,700 people in Pakistan. Disasters like these are no longer anomalies; climate change is increasing the frequency and severity of natural disasters.<sup>2</sup> Many corporations recognize the risk climate change poses to our planet, as well as to their future productivity. As a result, various companies have committed to mitigating their greenhouse gas emissions and reducing environmental degradation in their value chains.<sup>3</sup> Unfortunately, many companies are slow to make meaningful commitments which have firm deadlines, specific goals and are sufficiently ambitious.

The at-home tissue sector, comprised of companies that make and sell toilet paper, paper towels and tissues, is lagging behind where it should be. The vast majority of tissue products, such as toilet paper, facial tissues and paper towels, are made of virgin wood fibers, which are fibers that come from newly harvested trees. As a result, trees that have grown for decades or centuries are felled to make products that are used for mere seconds. The Canadian boreal, the largest intact ecosystem left on Earth, is well known for its high-quality wood fibers.<sup>4</sup> In 2020, Canada exported \$4.99 billion worth of wood pulp, 34% of which was exported to the U.S.<sup>5</sup>

Each year, one million acres of the boreal forest are logged in Canada.<sup>6</sup> That's equal to 1.5 football fields worth of forest each minute. This threatens to release the 300 billion tons of carbon that the forest holds, which is nearly twice as much carbon as all of the recoverable oil reserves in the world.<sup>7</sup>

Protecting forests from logging allows them to continue absorbing carbon dioxide *and* prevents them from releasing stores of carbon. To mitigate climate change, it's imperative that American corporations stop driving the degradation of forests, including the boreal.



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# How can toilet paper companies protect forests?

**Reduce their use of virgin wood pulp:** In December 2021, Environment America Research & Policy Center sent a letter to 6 manufacturers and distributors of tissue products, asking them to reduce the amount of virgin wood pulp fibers in their tissue products by 50% (or more) by 2025.<sup>8</sup> There are several types of sustainable fiber options these companies could use instead, including fibers made of recycled paper, bamboo, hemp and wheat straw.<sup>9</sup>

**Reduce their scope 3 emissions:** We also asked companies to commit to reducing their scope 3 emissions by 50% by 2030. Scope 3 emissions are all of the greenhouse gas emissions that a company produces indirectly, including ‘upstream emissions’ (the greenhouse gas emissions caused by extracting resources, transporting those resources to a processing plant, etc.) and ‘downstream emissions’ (the greenhouse gas emissions caused by consumers driving to the store to buy a product, using it, and the emissions released by the product once it is disposed of in a landfill).<sup>10</sup> The vast majority of most companies’ greenhouse gas emissions are categorized as scope 3 emissions.<sup>11</sup> Walmart estimated that 95% of its greenhouse gas emissions fell into this category.<sup>12</sup> Logging a forest for virgin wood pulp creates scope 3 emissions, which companies could significantly reduce by using alternative, sustainable fibers.

**Implement a Free, Prior and Informed Consent Policy:** And finally, we asked that the companies ensure their wood pulp suppliers only develop the land of Indigenous and forest-dependent communities if given their free, prior and informed consent. This stipulation ensures that the people most likely to be directly affected by logging activity are involved in making decisions about what happens to their environment.

# Report Card

One year after sharing the actions these companies should take to reduce their impact on forests, Environment America Research & Policy Center made a progress report for Amazon, Costco, Georgia-Pacific, Kimberly-Clark, Procter & Gamble and Walmart (see Appendix for grading rubric).

## **Kimberly-Clark: C (5 points)**

Paper Product Brands: Cottonelle, Scott, Kleenex

Compared to the other large at-home tissue companies we sent a letter to, Kimberly-Clark (K-C) is ahead in the move towards sustainability. K-C had already committed to reduce its use of “natural forest fibers” by 50% by 2025 from a 2011 baseline (2 points).<sup>13</sup> For K-C, natural forest fibers “are primarily fibers from northern boreal and temperate forests,” i.e. freshly harvested or virgin forest fibers. As of 2021, K-C reduced its use of natural fibers by 34% (1 point), which is significantly greater progress than its competitors.<sup>14</sup>

K-C has no explicit policy in place to protect the free, prior and informed consent of Indigenous communities, and while its goal to reduce scope 3 emissions by 20% by 2030 has a deadline and a specific goal (2 points), it is not as ambitious as we recommend.<sup>15</sup>

## **Procter & Gamble: D (3 points)**

Paper Product Brands: Charmin, Bounty, Puffs

Procter & Gamble (P&G) shareholders and executives received a letter laying out five recommendations signed by Environment America Research & Policy Center and more than 100 environmental organizations in October of 2021.<sup>16</sup> Since then, P&G has made progress on several fronts and has released an updated forestry practices report.<sup>17</sup>

In 2022, P&G released a 100% bamboo toilet paper line (1 point), increasing the percentage of non-virgin wood fiber used in its at-home tissue products up from 0%.<sup>18</sup> Although P&G has a long way to go to reduce its use of virgin wood pulp, this bamboo line is a step in the right direction.

P&G has a scope 3 emissions reduction goal to reduce emissions 40% (from a 2020 baseline) from specific parts of its value chain by 2030.<sup>19</sup> This commitment is specific and has a deadline (2 points) but falls short of the 50% reduction goal we recommend.

P&G has a policy to protect the free, prior and informed consent of Indigenous communities in the boreal forest (1 point). A recent report by Friends of the Earth implicated suppliers of P&G with human rights violations in Indonesia, where P&G sources palm oil.<sup>20</sup> Although P&G has cut ties with the supplier, this report indicates that P&G's free, prior and informed consent policy has not been effectively enforced across the board (-1 point).<sup>21</sup> We hope that P&G will continue to avoid business with problematic suppliers.

### **Amazon: F (2 points)**

Paper Product Brands: Presto!, 365

Amazon's 2021 ESG report makes several references to reforestation and reducing deforestation, but according to the Natural Resources Defense Council, Amazon's Presto! brand is made of virgin wood pulp fibers.<sup>22</sup> When Amazon acquired Whole Foods, it also acquired the Whole Foods 365 Everyday Value 100% recycled toilet paper, which increased the company's percentage of non-virgin wood pulp (1 point).<sup>23</sup>

Amazon has an ambitious goal to have net-zero greenhouse gas emissions by 2040 (1 point).<sup>24</sup> While Amazon has calculated a portion of their scope 3 emissions, it left out the scope 3 emissions from its upstream 'purchased goods and services,' which is where the emissions from deforestation would be accounted for in the company's carbon footprint.<sup>25</sup> Until Amazon's greenhouse gas reduction goals incorporate scope 3 emissions from deforestation and forest degradation, the company's scope 3 goal is not sufficient.

Amazon has not publicly implemented a free, prior and informed consent policy.

### **Walmart: F (2 points)**

Paper Product Brand: Great Value

In an updated sustainability report, Walmart disclosed that 92% of the pulp and paper products made by its private-brand product suppliers who responded to a survey contain certified wood pulp or recycled content.<sup>26</sup> However, this does not specifically reveal how many tissue products are made of recycled fiber or other types of non-virgin wood fibers.

Walmart has a time-bound and specific goal to reduce its scope 3 emissions by 2.5% each year by 2030, from a baseline year of 2015 (2 points).<sup>27</sup> This goal is not as ambitious as the 50% reduction goal we recommend. Also, the scope 3 emissions baseline is a rough estimate based on other companies and may be inaccurate for the largest retailer in the world.

According to Walmart, the company will be reassessing its overall scope 3 “footprint, action plan, measurement methodologies, and disclosures in 2022.”<sup>28</sup> We hope to see scope 3 emissions reduction goals with greater accuracy and more ambition.

Walmart has no public policy relating to the free prior and informed consent of Indigenous or forest-dependent communities.

### **Costco: F (1 point)**

Paper Product Brand: Kirkland

Costco’s sustainability goals for their tissue products emphasize procuring certified wood pulp and using recycled materials where feasible.<sup>29</sup> However, Costco has no time-bound commitments to decrease its use of virgin wood pulp in its at-home tissue products.<sup>30</sup>

At the company’s annual shareholder meeting in January of 2022, 69.9% of Costco shareholders voted yes on a resolution to have Costco set a carbon emissions reduction goal of net-zero by 2050, including tracking and setting goals to reduce its scope 3 emissions.<sup>31</sup> Recently, Costco announced that these Scope 3 reduction goals will be set in 2023 (1 point, in anticipation of those goals).<sup>32</sup>

According to Costco’s environmental and stewardship goals, the company wants to work with suppliers that ensure the free, prior and informed consent of Indigenous people.<sup>33</sup> However, there is no publicly available timetable or roadmap to achieving this.

### **Georgia-Pacific: F (0 points)**

Paper Product Brands: Angel Soft, Quilted Northern, Brawny

Georgia-Pacific (G-P) has not disclosed what percentage of its tissue products are made from non-virgin wood fibers.<sup>34</sup> Nor does G-P have a publicly available policy to reduce its scope 3 emissions or protect the free prior and informed consent of Indigenous groups and forest-dependent communities. If G-P has made any progress since receiving our letter, it is not public.

# How companies can improve their grade

There are three opportunities for toilet paper companies to improve their grades. Here are some specific steps they can take.

## 1. Reduce the use of virgin wood pulp

The best way to reduce pressure on our forests, and thus mitigate carbon emissions from forest degradation and deforestation is to reduce the use of virgin wood pulp to make tissues, toilet paper and other paper products. There are a wide variety of alternative options. Recycled wood fibers are the most sustainable material, because in addition to reducing pressure on forests, they divert waste from the landfill. Among others, sustainably sourced bamboo, hemp and wheat straw fibers are potential materials. The transition from virgin wood fibers will not, and likely cannot, happen overnight. That's why to score the full three points in this section, companies should:

- Use some amount of non-virgin wood pulp in at-home tissue products. Either by incorporating non-virgin wood pulp into many of their products, such as K-C, or by testing out sustainable materials as new product lines, such as P&G.
- Make a commitment to incorporate or increase the amount of non-virgin wood pulp into its at-home tissue products.
- Have that commitment be specific, ambitious (50% or more), and with a deadline.

## 2. Scope 3 emissions reduction policy

Strong scope 3 emissions reduction plans are imperative to mitigating the worst effects of climate change. Large companies' have an outsized impact on our climate, and as a result, an outsized opportunity to help fight climate change. With an environmentally focused, forward-thinking attitude, companies can do what they have done decade after decade: innovate and move our society forward. This time, in a more sustainable direction. To score the full three points in this category, companies must have a scope 3 emissions policy that:

- Is specific and measurable.
- Is time bound, with a reasonable deadline.
- Is sufficiently ambitious (aiming to reduce emissions by 50% and incorporating the "purchased goods and services category" into the scope 3 emissions reduction plan).

### **3. Free, prior and informed consent policy (FPIC)**

The free, prior and informed consent of Indigenous and forest-dependent communities that have ties to forests and the areas surrounding them is important for several reasons. The first is that it is an internationally recognized human right, as codified in the United Nations Declaration of Rights of Indigenous Peoples. The second is that overlooking the free, prior and informed consent of a group that lives closely with the environment is an indicator that environmental degradation will ensue. Thus, harming ecosystems, the people who rely on that land and, in the case of deforestation and forest degradation, our climate. Forests that are owned legally or customarily by Indigenous communities are deforested half as much as other forests.<sup>35</sup> For these reasons, to receive the full two points in this category, a company must:

- Have a free, prior and informed consent policy that applies to every supplier.
- Have an accessible, clear mechanism for communities whose FPIC has not been secured to submit grievances and receive reparations and compensation.

Writing a free, prior and informed consent policy doesn't mean that it will be implemented. Sometimes, a tissue company's suppliers neglect free, prior and informed consent policies. In these cases, as soon as the transgressions are reported, the tissue company should take action immediately – to investigate, provide reparations and cut ties with the supplier. If a tissue company does not take immediate and decisive action when dealing with free, prior and informed consent policy transgressions, then they will receive 0 points (or up to -2 points) in this category.

## **For more information**

The at-home tissue industry has a long way to go to become environmentally responsible. For consumers looking to purchase sustainable toilet paper and tissue products, check out the Natural Resources Defense Council's Issue with Tissue Scorecard or read Sustainable Shopping: A consumer's guide to purchasing wood products.<sup>36</sup>

## Appendix: Progress Report Grading Rubric

### For non-virgin wood pulp (3 points total)

1 point for having any alternative to virgin wood pulp

1 point for having a commitment

1 point for having a specific, ambitious (50% or more) commitment with a deadline

### Scope 3 policy (3 points total)

1 point for policy being specific

1 point for policy with a deadline

1 point for policy being ambitious

### For free prior and informed consent policy (2 points total)

1 point for having a policy

1 point for having a grievance mechanism

0 points (up to -2 points) for having demonstrable, unaddressed violations of FPIC, regardless of written policy

### 8 points possible

8 points: A

6-7 points: B

5 points: C

3-4 points: D

0-2 points: F

	Non-virgin pulp	Scope 3	FPIC	Total	Grade
<b>Amazon</b>	1	1	0	2	F
<b>Costco</b>	0	1*	0	1	F
<b>G-P</b>	0	0	0	0	F
<b>K-C</b>	3	2	0	5	C
<b>P&amp;G</b>	1	2	0	3	D
<b>Walmart</b>	0	2	0	2	F

\*This point is anticipatory: Costco has announced that they will be setting Scope 3 emissions reduction goals in 2023.

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