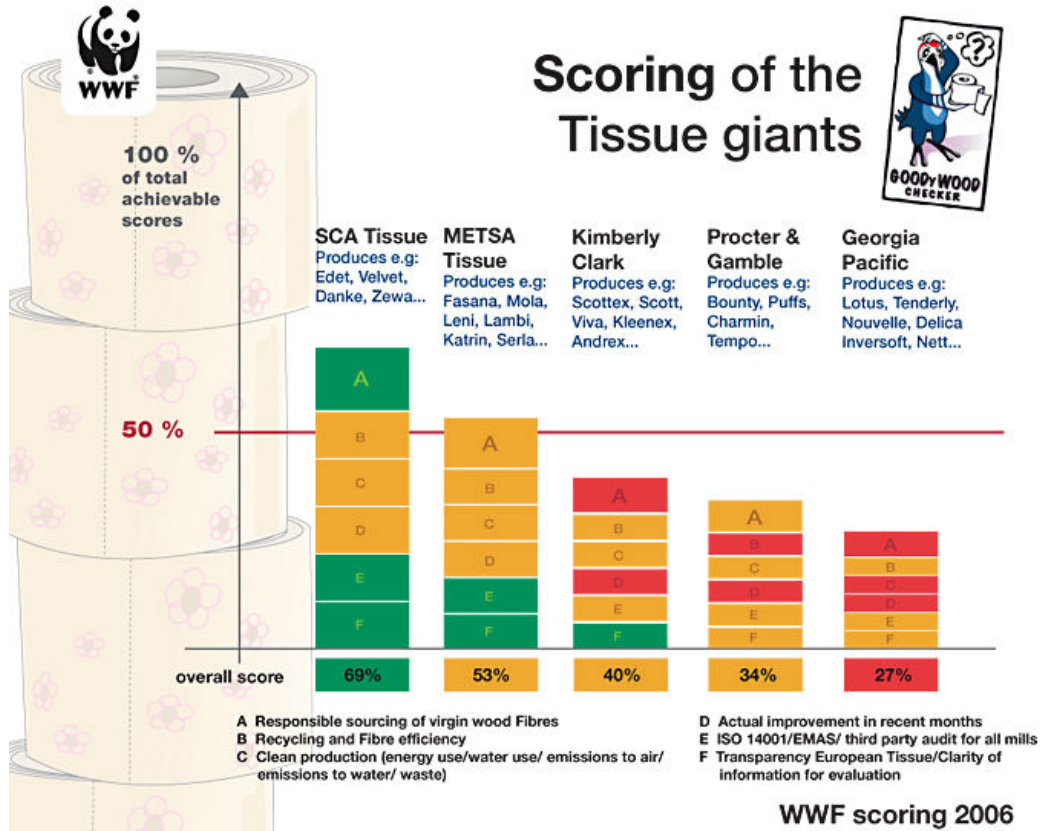


SECOND SCORING OF THE TISSUE GIANTS

Produced by the WWF's Forests4Life Programme
Sustainable Markets Unit – WWF International
October 2006



The scoring relates to the companies' European tissue production

Green: on the right track (60 – 100%)

Yellow: showing encouraging signs but still major issues to address (30 – 59%)

Red: need substantial improvement (0 – 29%)

WWF scoring 2006

Scoring themes	SCA Tissue	METSA Tissue	Kimberly Clark	Procter and Gamble	Georgia Pacific
How responsible are the companies in sourcing their wood fibres?	89% ↑	31% ↑	20% ↑	34% ↑	23% ↑
Actual levels and future commitments on recycling and fibre efficiency (combined)	52% ↑	50% ↑	44% ↑	24% ↔	37% ↓
Actual levels and future targets on clean production	54% ↑	54% ↑	37% ↑	34% ↑	15% ↓
Actual improvement in recent months	58% ↑	45% ↑	22% ↑	14% ↑	16% ↓
ISO 14001/EMAS/independent audit for each mill	86% ↑	100% ↔	43% ↑	43% ↓	43% ↑
Transparency European Tissue/Clarity of information for Evaluation	79% ↑	71% ↑	66% ↑	51% ↑	36% ↓
Overall Score	69% ↑	53% ↑	40% ↑	34% ↑	27% ↓

The arrows indicated changes since the last scoring in 2005

Although the scoring 2006 and 2005 are largely comparable it is possible that in some sections higher or lower scores are not just due to changes in company performance, but due to some changes in the scoring questions since 2005 (some indicator questions have been weighed higher such as TCF; whereas transparency on clean production has been given less scores etc.). Actual changes by the companies are pointed out in the detailed scoring texts on www.panda.org/forests tissue as well as in this report.

Please note that the scoring reports in 2005 and 2006 have both been third party audited by an independent scoring specialist – compare the audit report at the end of this document.

Foreword on the scoring

WWF has been interacting with the 5 companies SCA Tissue, Metsa Tissue, Kimberly Clark, Georgia Pacific and Procter and Gamble over a considerable period of time (since Autumn 2004). Overall WWF welcomes the opening up of dialogue and more significant progress made by the companies since the 2005 scoring.

WWF will continue to monitor the tissue giants and keep the public informed about this. WWF is urging the companies to continue their progress

This scoring has been undertaken with due diligence, including a third party audit (please refer to the audit report contained at the end of this document). WWF attempted to evaluate the companies fairly and objectively. The rationale for assigning scores has been made quite explicit.

If a company can prove and show clear evidence that they deserve a higher score against any of the indicators WWF is willing to consider this.

For the purpose of the scoring WWF looked for clear and credible evidence which would plausibly translate into actions on the ground. The information on which the scoring is based is kept on file by WWF. Very little of this information is currently publicly available.

Overall explanation of the Scoring method:

The scoring follows a clear set of pre-defined point scores. WWF indicates clearly the questions relevant to the various scoring sections, the indicators for each of these questions with total achievable scores; what points were assigned for each company against this set of indicators and also where and how the companies could improve their score.

The scoring in 2006 is largely comparable to the scoring in 2005 although some questions have changed to more effectively evaluate the companies.

WWF reserved the right to assign discretionary scores to better reflect some of the companies activities/intentions if these were outside the defined scoring indicator ranges and if they provided sufficient reasons to assign positive scores. It is clearly marked where this was done, including the rationale for this.

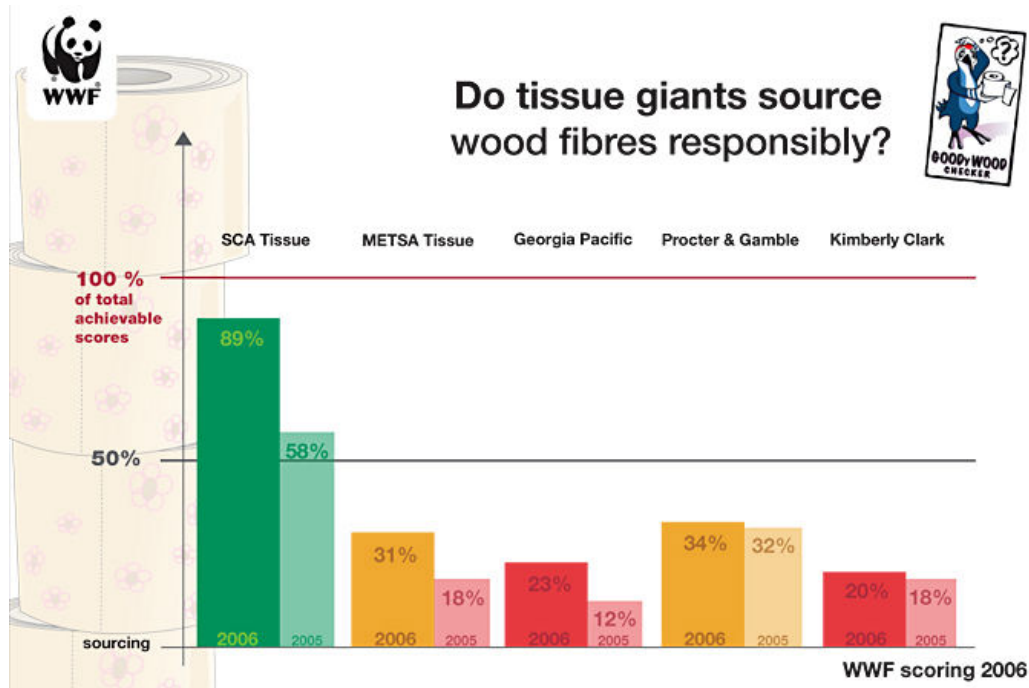
Presentation of scores: if a company achieved 1 point out of 2 possible points it will be noted like 1/2

A third party audit of the scoring can be found on the last page of this document.

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1) How responsible are the companies in sourcing their wood fibres for tissue products?



Assessment of 7 questions (1.1-1.7)

- whether the companies explicitly commit themselves to exclude illegal and controversial sources,
- whether they commit themselves to proactively promote responsible forest management
- and whether they then put in place mechanisms, implementation steps, enforcement and monitoring mechanisms which actually help them to live up to this commitment.

1.1 Does the company have a clear policy which aims to eliminate all raw materials from unknown, illegal and controversial (HCVF, social, forest conversion) sources?

Total achievable points: 2

To measure this question WWF uses the company's official sourcing policy. By definition this is a document either made public on the web or shared with WWF as an official policy document. WWF does not consider expressions in letters or presentations to WWF as an official policy for the purpose of this question.

INDICATORS:

Explicit mention in the official policy that the company aims to exclude sourcing illegally harvested timber: 0.5 points
that the company aims to exclude controversial sources:

- sourcing from forests with high biodiversity value (High-conservation-value forests where these are recognised nationally or regionally, unless these forests are progressing

towards credible forest certification in a time-bound, step wise and transparent manner; or are already credibly certified.): 0.5 points

- sourcing from forests where the rights of local communities and indigenous people are compromised: 0.5 points
- sourcing from natural forests which are being converted (Forests which are currently being converted to other land uses, or forests that have recently been converted and which cannot be credibly certified in the future): 0.5 points

1.1 SCA Tissue points per indicator 2006:

Explicit mention in the official policy “ Wood sourcing guideline SCA Tissue Europe” that the company aims to

- exclude sourcing illegally harvested timber? Yes. 0.5/0.5 points

that the company aims to exclude controversial sources:

- sourcing from forests with high biodiversity value? (High-conservation-value forests where these are recognised nationally or regionally, unless these forests are progressing towards credible forest certification in a time-bound, step wise and transparent manner; or are already credibly certified.) Yes. 0.5/0.5 points
- sourcing from forests where the rights of local communities and indigenous people are compromised? Yes. 0.5/0.5 points
- sourcing from natural forests which are being converted? (Forests which are currently being converted to other land uses, or forests that have recently been converted and which cannot be credibly certified in the future) Yes. 0.5/ 0.5 points

Total score for this question: 2/2

This is an improvement by SCA Tissue from last year’s score. The company now also explicitly mentions exclusion of sourcing from natural forests which are being converted in their sourcing policy.

SCA Scores and evaluation from 2005:

Explicit mention in the policy that the company aims to ?:

- exclude sourcing illegally harvested timber – 0.5 / 0.5.
- exclude sourcing from forests with high biodiversity value - 0.5 / 0.5
- exclude sourcing from forests from forests where the rights of local communities and indigenous people are compromised - 0.5 / 0.5
- to exclude sourcing from forest conversion - 0 / 0.5.

Total score for this question: 1.5/2

For full points SCA should include forest conversion in their definition of controversial sources in their official sourcing policy

1.1 Procter and Gamble points per indicator 2006:

Explicit mention in the official policy, its “Forest Resources Policy” that the company aims to

- exclude sourcing illegally harvested timber? Yes. 0.5/0.5 points

that the company aims to exclude controversial sources:

- sourcing from forests with high biodiversity value? (High-conservation-value forests where these are recognised nationally or regionally, unless these forests are progressing towards credible forest certification in a time-bound, step wise and transparent manner; or are already credibly certified.) Yes. 0.5/0.5 points
- sourcing from forests where the rights of local communities and indigenous people are compromised? Yes. 0.5/0.5 points
- sourcing from natural forests which are being converted? (Forests which are currently being converted to other land uses, or forests that have recently been converted and which cannot be credibly certified in the future) No. 0/ 0.5 points

Total score for this question: 1.5/2

Procter and Gamble scores the same for this question as in 2005. Although Procter and Gamble has given some evidence of its attempts to ensure the protection of HCVPs in case of forest conversion, no points can be assigned for this here. This is because the question assesses whether there is any explicit mention of a company goal to exclude sourcing from forest conversion and this is currently not the case in Procter and Gamble's forest resources policy. For full points Procter and Gamble needs to explicitly include the goal to exclude sourcing from forest conversion in their official sourcing policy. In view of Procter and Gamble's activities in this area, this would seem a logical and consistent step to take.

Procter and Gamble Scores and evaluation from 2005:

Explicit mention in the policy that the company aims to :

- exclude sourcing illegally harvested timber – 0.5 / 0.5.
- exclude sourcing from forests with high biodiversity value - 0.5 / 0.5
- exclude sourcing from forests from forests where the rights of local communities and indigenous people are compromised - 0.5 / 0.5
- to exclude sourcing from sourcing from forest conversion - 0 / 0.5.

Total score for this question: 1.5/2

For full points Procter and Gamble should include forest conversion in their definition of controversial sources in their official sourcing policy

1.1 Metsä tissue points per indicator 2006:

Explicit mention in "Metsä Tissue policy on wood and fibre sourcing" that the company aims to

- exclude sourcing illegally harvested timber? Yes. 0.5/0.5 points

that the company aims to exclude controversial sources:

- sourcing from forests with high biodiversity value? (High-conservation-value forests where these are recognised nationally or regionally, unless these forests are progressing towards credible forest certification in a time-bound, step wise and transparent manner; or are already credibly certified.) Yes. 0.5/0.5 points
- sourcing from forests where the rights of local communities and indigenous people are compromised? Yes. 0.5/0.5 points
- sourcing from natural forests which are being converted? (Forests which are currently being converted to other land uses, or forests that have recently been converted and which cannot be credibly certified in the future) Yes. 0.5/ 0.5 points

Total score for this question: 2/2

Metsä Tissue has significantly improved its score for this question since 2005. WWF welcomes Metsä Tissue's revision of its official policy on wood and fibre sourcing to explicitly exclude illegal and controversial sources as listed above.

Metsä Tissue scores and evaluation from 2005:

1.1 Metsä Tissue points per indicator

Explicit mention in the policy that the company aims to :

- exclude sourcing illegally harvested timber – 0 / 0.5.
- exclude sourcing from forests with high biodiversity value - 0 / 0.5
- exclude sourcing from forests from forests where the rights of local communities and indigenous people are compromised - 0 / 0.5
- exclude sourcing from sourcing from forest conversion - 0 / 0.5.

Total score for this question: 0/2

1.1 Georgia Pacific points per indicator 2006:

Explicit mention in its "Sustainable Virgin Fibre Supply Policy" that the company aims to

- exclude sourcing illegally harvested timber? Yes. 0.5/0.5 points

that the company aims to exclude controversial sources:

- sourcing from forests with high biodiversity value? (High-conservation-value forests where these are recognised nationally or regionally, unless these forests are progressing towards credible forest certification in a time-bound, step wise and transparent manner; or are already credibly certified.) No. 0/0.5 points
- sourcing from forests where the rights of local communities and indigenous people are compromised? No. 0/0.5 points
- sourcing from natural forests which are being converted? (Forests which are currently being converted to other land uses, or forests that have recently been converted and which cannot be credibly certified in the future): No. 0/0.5 points

Total score for this question: 0.5/2

The same score applies as in 2005. Georgia Pacific has developed a new sourcing policy, which still lacks in clarity and explicitness on excluding controversial sources. The only aspect relating to the scoring explicitly mentioned in the policy is that the company aims to exclude illegal sources. WWF strongly encourages Georgia Pacific to strengthen its policy.

Georgia Pacific scores and evaluation from 2005:

Explicit mention in the policy that the company aims to :

- exclude illegally harvested timber – 0.5 / 0.5. (discretionary score)
- exclude sourcing from forests with high biodiversity value - 0 / 0.5
- exclude sourcing from forests from forests where the rights of local communities and indigenous people are compromised - 0 / 0.5
- exclude sourcing from forest conversion - 0 / 0.5.

comment: Georgia Pacific has supplied a detailed forest policy which is however quite open to interpretation and also lacked strength in actually aiming to prevent and exclude controversial sources. WWF was not able to score Georgia Pacific positively across all indicators because of this. However, WWF applied a discretionary score on the company's reference to local regulation/ownership/ and relationship to the area for the illegal logging indicator.

Total score for this question: 0.5/2

For better scores Georgia Pacific's policy needs to be more explicit and clear about excluding illegal and controversial sources – the policy should not be as open to interpretation as it is at the moment.

Please refer to WWF's definition of controversial sources.

1.1 Kimberly Clark points per indicator 2006:

Explicit mention in the official policy that the company aims to

- exclude sourcing illegally harvested timber? Yes. 0/0.5 points

that the company aims to exclude controversial sources:

- sourcing from forests with high biodiversity value? (High-conservation-value forests where these are recognised nationally or regionally, unless these forests are progressing towards credible forest certification in a time-bound, step wise and transparent manner; or are already credibly certified.) No. 0.5/0.5 points
- sourcing from forests where the rights of local communities and indigenous people are compromised? No. 0/0.5 points
- sourcing from natural forests which are being converted? (Forests which are currently being converted to other land uses, or forests that have recently been converted and which cannot be credibly certified in the future) No. 0/ 0.5 points

Total score for this question: 0.5 /2

Kimberly Clark scores the same for this as in 2005. Kimberly Clark is currently revising its forest policy and has shared a draft with WWF. WWF strongly urges Kimberly Clark to follow through with the plans of the new policy which explicitly excludes sourcing from all the controversial sources listed above. As

the policy is not yet final WWF is unable to assign additional scores at this stage but will be able to do so once the policy is signed off and placed on Kimberly Clark's website as official policy.

Kimberly Clark Scores and evaluation from 2005:

Explicit mention in the policy that the company aims to :

- *exclude sourcing from High Conservation Value Forests – 0.5 / 0.5*
- *exclude sourcing illegally harvested timber – 0 / 0.5*
- *exclude sourcing from forests from forests where the rights of local communities and indigenous people are compromised - 0 / 0.5*
- *exclude sourcing from natural forests which are being converted to plantations - 0 / 0.5*

Comment: statements made to WWF about the company goal of excluding illegally harvested timber could not be scored positively as this statement was not within an official sourcing policy of the company.

Total score for this question: 0.5/2

For a full score Kimberly Clark needs to explicitly aim to exclude illegally harvested timber in their official forest policy, similar to what they stated towards WWF. Kimberly Clark also needs to state explicitly in their official policy that they will not to source from areas, which involve social/human rights conflicts and include forest conversion in their definition of controversial sources.

1.2 Does the company have effective and systematic mechanisms to track where the wood fibres it buys / uses really come from?

Total achievable points: 4

INDICATORS:

- Is the company developing a tracking system from fibre origin to end-use covering all aspects of the supply chain / asking its suppliers to develop such a tracking tool? (The focus of the question is on the tool itself and its ability to trace various parts in the supply chain. What this tracking system actually checks is covered in question 1.3): 1 point
- Does the company allow independent verification of the comprehensiveness of such a tool?: 2 points
- Is there a clear timeline to put in place such a tracking system?: 1 point

Comment: For the purpose of this question a mere reference to the use of a range of certification systems is not sufficient. This question investigates the existence of, or the goal to develop a comprehensive tracking system throughout the full supply chain. The importance of a third party review is underlined by a relatively high score, as the quality of such a system is a prerequisite for being able to prove that illegal and controversial sources have been excluded. If there are loopholes in such a system, a verifiable exclusion of illegal and controversial sources is impossible.

1.2 SCA Tissue points per indicator

- Is the company developing a tracking system from fibre origin to end-use covering all aspects of the supply chain / asking its suppliers to develop such a tracking tool? Yes. 1/1
- Does the company allow independent verification of the comprehensiveness of such a tool? Yes. 2/2
- Is there a clear timeline to put in place such a tracking system? Yes. 1/1

*Period of evaluation August – October 2006
Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org*

A comparable evaluation was undertaken in November 2005.

Discretionary score: 1 point - SCA Tissue is fully implementing WWFs recommendation for such a system.

Total score for this question: 5/4

SCA Tissue is fully implementing WWFs recommendation for such a system.

Please note that the approach to scoring on this question is the same as last year, however the scoring questions will become more demanding next time round to better reflect the difference between the companies on this issue.

SCA Scores and evaluation from 2005:

- *Is the company developing a tracking system from fibre origin to end-use covering all aspects of the supply chain/ asking their suppliers to develop such a tracking tool? 1/1*
- *Do they allow independent verification of the comprehensiveness of such a tool? 2/2*
- *Is there a clear timeline to put in place such a tracking system?:1/1*

comment: SCA Tissue is fully implementing WWFs recommendation for such a system.

Total score for this question: 4/4

1.2 Procter and Gamble points per indicator 2006:

- *Is the company developing a tracking system from fibre origin to end-use covering all aspects of the supply chain/ asking their suppliers to develop such a tracking tool? Yes. 1/1 point*

Comment: a point is assigned to acknowledge that the company is in fact developing such a system. The score does not make a judgment on the comprehensiveness or quality of this system.

- *Does the company allow independent verification of the comprehensiveness of such a tool?: No. 0/2 points*
- *Is there a clear timeline to put in place such a tracking system? Yes. 1/1 point*

Comment: A form of tracking system appears to be in place

Total score for this question: 2/4

Procter and Gamble scores the same for this question as in 2005.

WWF welcomes Procter and Gamble's exploration of the possibility of independent verification of policies and proceedings. However, although Procter and Gamble refers to its own Quality Assurance Procedures as well as the auditability of its suppliers, a formal independent audit is currently not in place and hence no points can be assigned for this. For more points Procter and Gamble needs to allow independent verification of the comprehensiveness of its own tracking system, and make this a requirement for its suppliers, so that wood fibres can be fully traced through the supply chain from the forest to the end product.

From the information provided, WWF is unable to judge whether the system covers all aspects of the supply chain, or whether suppliers have also been asked to develop such a system.

Please note that the approach to scoring for this question is the same as last year, however the scoring questions will become more demanding next time round.

Procter and Gamble Scores and evaluation from 2005:

1.2 Procter and Gamble points per indicator

- Is the company developing a tracking system from fibre origin to end-use covering all aspects of the supply chain/ asking their suppliers to develop such a tracking tool? 1/1
- Do they allow independent verification of the comprehensiveness of such a tool? 0/2
- Is there a clear timeline to put in place such a tracking system?:1/1

comment: Procter and Gamble has indicated to WWF that they are developing by the end of 2005 a supplier tracking system.

Total score for this question: 2/4

For full points Procter and Gamble needs to allow independent verification of the comprehensiveness of this system/ that it can trace fully the wood fibres from the forest to the end product through their supply chain.

1.2 Metsä Tissue points per indicator 2006:

- Is the company developing a tracking system from fibre origin to end-use covering all aspects of the supply chain/ asking their suppliers to develop such a tracking tool? Yes. 1/1 point

Comment: A point is assigned to acknowledge that the company is in fact developing such a system. This score does not make a judgment on the comprehensiveness or quality of this system.

- Does the company allow independent verification of the comprehensiveness of such a tool? No. 0/2 points

- Is there a clear timeline to put in place such a tracking system? Yes. 1/1 point

Comment: A form of tracking system appears to be in place

Total score for this question: 2/4

Metsä Tissue scores the same for this question as in 2005

Metsä Tissue has followed through with its promise to put in place a chain of custody system in all its mills. From the information provided, WWF is unable to judge whether the system covers all aspects of the supply chain, or whether suppliers have also been asked to develop such a system.

There are no further indications that Metsä Tissue allows independent verification. For more points Metsä Tissue needs to allow independent verification of the comprehensiveness of its own tracking system (as well as make this a requirement for its suppliers) so that it can trace fully the wood fibres from the forest to the end product through its supply chain.

Please note that the approach to scoring on this question is the same as last year, however the scoring questions will become more demanding next time round.

Metsä Tissue Scores and evaluation from 2005:

- Is the company developing a tracking system from fibre origin to end-use covering all aspects of the supply chain/ asking their suppliers to develop such a tracking tool? 1/1
- Do they allow independent verification of the comprehensiveness of such a tool? 0/2
- Is there a clear timeline to put in place such a tracking system?:1/1

comment: Metsä commits in their correspondence with WWF to develop a chain of custody system by later in 2005.

For full points Metsä Tissue needs to allow independent verification of the comprehensiveness of this system/ that it can trace fully the wood fibres from the forest to the end product through their supply chain.

Total score for this question: 2/4

1.2 Georgia Pacific points per indicator

- Is the company developing a tracking system from fibre origin to end-use covering all aspects of the supply chain/ asking their suppliers to develop such a tracking tool? Yes 1/1

Comment: a point is assigned to acknowledge that the company is in fact developing such a system. This score does not make a judgement on the comprehensiveness or quality of this system..

- Does the company allow independent verification of the comprehensiveness of such a tool? No. 0/2
- Is there a clear timeline to put in place such a tracking system? Yes. 1/1

Comment: A form of tracking system is currently being implemented with a timeline of first quarter 2007. Screening of suppliers is also currently underway.

Total score for this question: 2/4

Georgia Pacific appears to have improved its tracking and monitoring systems through more centralised information management. Therefore slightly higher scores are given. However, the supplier questionnaire does not appear to be comprehensive and it is still unclear how it checks each part of the supply chain – similar to the policy it only screens on the issue of illegal logging. From the information provided, WWF is unable to judge whether the system covers all aspects of the supply chain, or whether suppliers have also been asked to develop such a system. For more points Georgia Pacific needs to allow independent verification of the comprehensiveness of its tracking system (as well as make this a requirement for its suppliers) so that the wood fibre supply chain can be fully traced from the forest to the end product. This needs to address both the issue of illegal logging and the other controversial sources listed in 1.1.

Please note that the approach to scoring on this question is the same as last year, however the scoring questions will become more demanding next time round.

Georgia Pacific Scores and evaluation from 2005:

- Is the company developing a tracking system from fibre origin to end-use covering all aspects of the supply chain/ asking their suppliers to develop such a tracking tool? 0.5/1
- Do they allow independent verification of the comprehensiveness of such a tool? 0/2
- Is there a clear timeline to put in place such a tracking system?::0/1

comment: Georgia Pacific has shared with WWF their questionnaire which serves as a checking tool for their suppliers. This is a type of tracking system, however it is not comprehensive and it is unclear whether and how this checks each part of the supply chain from forest to product.

For full scores Georgia Pacific needs to commit to develop a systematic/ comprehensive tracking tool, possibly building on the questionnaire, within a certain timeframe and allow third party auditing of this tool.

Total score for this question: 0.5/4

1.2 Kimberly Clark points per indicator 2006:

- Is the company developing a tracking system from fibre origin to end-use covering all aspects of the supply chain / asking its suppliers to develop such a tracking tool? (focus of the question is on the tool itself and its ability to trace various parts in the supply chain- what this tracking system is actually checking is covered in question 1.3) Yes. 1/1 point

Comment: A point is assigned to acknowledge that the company is in fact developing such a system. This score does not make a judgement on the comprehensiveness or quality of this system.

- Does it allow independent verification of the comprehensiveness of such a tool?: No. 0/2 points
 - Is there a clear timeline to put in place such a tracking system? Yes. 1/1 point
- Comment: A form of tracking system appears to be in place

Total score for this question: 2/4

Kimberly Clark has improved its score for this question since 2005 as they have put in place some type of system.

From the information provided, WWF is unable to judge whether the system covers all aspects of the supply chain, or whether suppliers have also been asked to develop such a system. WWF cannot yet assign any points for external verification of the tool although we welcome steps taken to explore external audits. For more points Kimberly Clark needs to allow independent verification of the comprehensiveness of its own tracking system (as well as make this a requirement for its suppliers) so that it can trace fully the wood fibres from the forest to the end product through its supply chain.

Please note that the approach to scoring on this question is the same as last year, however the scoring questions will become more demanding next time round.

Kimberly Clark Scores and evaluation from 2005:

- *Is the company developing a tracking system from fibre origin to end-use covering all aspects of the supply chain/ asking their suppliers to develop such a tracking tool? 0.5/1*
- *Do they allow independent verification of the comprehensiveness of such a tool? 0/2*
- *Is there a clear timeline to put in place such a tracking system? 0/1*

comment: Kimberly Clark has shared with WWF their questionnaire/vendor selection process which serves as a checking tool for their suppliers. This is a type of tracking system, however it is not comprehensive and it is unclear whether and how this checks each part of the supply chain from forest to product.

For full scores Kimberly Clark needs to commit to develop a systematic/ comprehensive tracking tool, possibly building on their vendor selection process within a certain timeframe and allow third party auditing of this tool.

Total score for this question: 0.5/4

1.3 Does the company have effective mechanisms to implement, enforce and monitor the exclusion of unknown, illegal and controversial sources?

Total achievable points: 8

INDICATORS:

1) Does the company show clearly mechanisms for a comprehensive screening of its suppliers? (Emphasis is on what issue the company is screening, not the actual effectiveness of the mechanism)

- screening for illegal sources - 0.5 points
- screening for controversial sources
 - high conservation value forests - 0.5 points

- Social/ human rights conflict - 0.5 points
- forest conversion - 0.5 points

(The focus of this indicator is on the content of procedures which need to correspond to the policy)

2) Does the company show clear implementation and enforcement mechanisms which demonstrate how it will alter its sourcing practices if unknown/illegal/controversial sources are found? 2 points

Discretionary score: Anecdotal evidence that real steps are taken 1 point

3) Does the company show clear timelines for steps to implement the phasing out of illegal/controversial sources? 2 points

4) Does the company have a commitment to publicly monitor progress against this target? 1 point

5) Does the company allow a third party review of the progress against their target? 1 point

Comment: An undifferentiated reference to certification is insufficient to answer this question. There should be specific processes in place to phase out unknown/illegal/controversial sources; credible certification however can be an element to help implementation.

1.3.SCA Tissue points per indicator 2006

1) Does the company show clearly mechanisms for a comprehensive screening of its suppliers ? (Emphasis is on what issue the company is screening, not the actual effectiveness of the mechanism)

- screening for illegal sources? Yes. 0.5/0.5
- screening for controversial sources
 - HCVF? Yes. 0.5/0.5
 - Social/ human rights conflict? Yes. 0.5/0.5
 - forest conversion? Yes. 0.5/0.5

2) Does the company show clear implementation and enforcement mechanisms which demonstrate how it will alter its sourcing practices if unknown/illegal/controversial sources are found? Yes. 2/2

3) Does the company show clear timelines for steps to implement the phasing out of illegal/controversial sources? Yes. 2/2

4) Does the company have a commitment to publicly monitor progress against this target ? Yes.1/1

5) Does the company allow a third party review of the progress against its target? Yes. 1/1

Total score for this question: 8/8

SCA Tissue has significantly improved its score for this question since 2005. WWF welcomes the fact that SCA has taken on board recommendations from the last scoring and from dialogue with WWF, and that it is now also screening

suppliers on forest conversion, committing to publicly report on progress and allowing a third party review of the implementation of its policy.

SCA Scores and evaluation from 2005:

- 1) Does the company show clearly mechanisms for a comprehensive screening of their suppliers ? (emphasis is on what issue the company is screening, not the actual effectiveness of the mechanism)
 - screening for illegal sources 0.5/0.5
 - screening for controversial sources
 - HCVF 0.5/0.5
 - Social/ human rights conflict 0.5/0.5
 - forest conversion 0/0.5
- 2) Does the company show clear implementation and enforcement mechanisms how they will alter their sourcing practices if unknown/illegal/ controversial sources are found? 2/2
- 3) Does the company show clear timelines on implementation steps to phase out illegal/controversial sources? 2/2
- 4) Does the company have a commitment to publicly monitor progress against this target ? 0/1
- 5) Does the company allow a third party review of the progress against their target? 0/1

SCA would score more points if they include forest conversion in their screening process, make a commitment to publicly report on progress and make a commitment to a third party review of the implementation of their policy.

Total score for this question: 5.5/8

1.3 Procter and Gamble points per indicator 2006:

- 1) Does the company show clearly mechanisms for a comprehensive screening of its suppliers ? (Emphasis is on what issue the company is screening, not the actual effectiveness of the mechanism)
 - screening for illegal sources? Yes. 0.5/0.5 points
 - screening for controversial sources
 - high conservation value forests? Yes. 0.5/0.5 points
 - Social/ human rights conflict? Yes. 0.5/0.5 points
 - forest conversion? No. 0/0.5 points

(The focus of this indicator is on the content of procedures which need to correspond to the policy)

- 2) Does the company show clear implementation and enforcement mechanisms which demonstrate how it will alter its sourcing practices if unknown/illegal/ controversial sources are found? No. 0/2 points

Discretionary score: 1 point for anecdotal evidence that real steps are being taken. Procter and Gamble has shown some evidence of proactive engagement of a supplier to bring about positive change. It is also currently exploring further mechanisms to address risky suppliers. This demonstrates both awareness of risk and a degree of willingness to proactively tackle the risk – however, this is currently done on a case by case rather than a systematic basis.

- 3) Does the company show clear timelines for steps to implement the phasing out of illegal/controversial sources? No. 0/2 points

- 4) Does the company have a commitment to publicly monitor progress against this target? No. 0/1 point

- 5) Does the company allow a third party review of the progress against its target? No. 0/1 point

Total score for this question: 2.5/8

Procter and Gamble scores the same for this question as in 2005

Procter and Gamble can get the full score if it adopts a more generic/formal process for sourcing based on its forest policy, and if it adopts a standard approach to screening for all its suppliers. This would need to include, for example, a commitment to timelines to bring about change on the range of controversial sources listed in its policy, a statement of the timeframe within which Procter and Gamble would expect to phase out controversial sources should they be found (including under what conditions/timeframes they would reconsider their supplier relationships if problems are not removed etc.) A third party audit of such processes would be essential – WWF encourages Procter and Gamble to continue exploration of the possibility for a third party review of its proceedings and processes, to commit to an external review, and to public reporting.

Procter and Gamble Scores and evaluation from 2005:

1) Does the company show clearly mechanisms for a comprehensive screening of their suppliers ?

- screening for illegal sources 0.5/0.5
- screening for controversial sources
 - HCVF 0.5/0.5
 - Social/ human rights conflict 0.5/0.5
 - forest conversion 0/0.5

comment: Procter and Gamble commits to develop a tracking system which allows for screening of their suppliers in accordance to their policy

2) Does the company show clear implementation and enforcement mechanisms how they will alter their sourcing practices if unknown/illegal/ controversial sources are found? 1/2

(Discretionary score: Procter and Gamble did not show clear implementation steps and enforcement mechanisms to phase out illegal and controversial sources – however they provided anecdotal evidence about actual steps they undertook in recent months to review their sourcing practices)

3) Does the company show clear timelines on implementation steps to phase out illegal/controversial sources? 0/2

4) Does the company have a commitment to publicly monitor progress against this target ? 0/1

5) Does the company allow a third party review of the progress against their target? 0/1

comment: WWF welcomes positive indications that Procter and Gamble may actually alter their sourcing if illegal and controversial sources are found.

For full scores Procter and Gamble however needs to show clear implementation and enforcement mechanism how they will alter their sourcing; outline clear timelines on implementation steps to phase out of illegal/controversial sources; make a commitment to publicly report on progress and make a commitment to allow third party review of the implementation of their policy.

Total score for this question: 2.5/8

1.3 Metsä Tissue points per indicator 2006:

1) Does the company show clearly mechanisms for a comprehensive screening of its suppliers ? (Emphasis is on what issue the company is screening, not the actual effectiveness of the mechanism)

- screening for illegal sources? Yes. 0.5/0.5 points
- screening for controversial sources
 - high conservation value forests? Yes. 0/0.5 points
 - Social/ human rights conflict? No. 0/0.5 points
 - forest conversion? No. 0/0.5 points

(the focus of this indicator is on the content of procedures which need to correspond to the policy)

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

Comment: Although Metsä Tissue refers to its new sourcing and internal reporting system – it is not clearer than in 2005 whether Metsä Tissue screens its suppliers on more than illegal logging issues. WWF is prepared to change this score if Metsä can show clearly that it screens all its suppliers on all the controversial sources listed in its new sourcing policy.

2) Does the company show clear implementation and enforcement mechanisms which demonstrate how it will alter its sourcing practices if unknown/illegal/controversial sources are found? Partially. 1/2 points

Comment: Metsä Tissue indicates an enforcement mechanism through its central sourcing organisation. Only half full points are assigned as there is no clarity as to how this enforcement and implementation would work systematically.

Discretionary score: 1 point for anecdotal evidence that real steps are being taken. Metsä Tissue has provided anecdotal evidence that they have undertaken steps to enforce their sourcing policy. They also refer to increased preventative measures on the issue of illegal logging.

3) Does the company show clear timelines for steps to implement the phasing out of illegal/controversial sources? No. 0/2 points

4) Does the company have a commitment to publicly monitor progress against this target? No. 0/1 point

5) Does the company allow a third party review of the progress against its target? No. 0/1 point

**Total score for this question: 2.5/8
to allow third party review of the implementation of their policy.**

**Metsä Tissue scores the same for this question as in 2005.
For full points Metsä Tissue needs to show more convincingly that it is screening its suppliers not only on illegal logging issues but also on other controversial sources, in line with its new policy. Metsä Tissue needs to clearly show how it intends to enforce its policy in general, beyond case by case actions. This would need to include: setting out clear timelines for steps to implement the phasing out of illegal/controversial sources; making a commitment to publicly report on progress; and making a commitment to allow a third party review of the implementation of its policy.**

Metsä Tissue scores and evaluation from 2005:

1) Does the company show clearly mechanisms for a comprehensive screening of their suppliers ?

- screening for illegal sources 0.5/0.5

- screening for controversial sources

▪ HCVF 0/0.5

▪ Social/ human rights conflict 0/0.5

▪ forest conversion 0/0.5

comment: Metsä Tissues commitment to develop a chain of custody system only refers to a screening of suppliers on illegal logging

2) Does the company show clear implementation and enforcement mechanisms how they will alter their sourcing practices if unknown/illegal/ controversial sources are found? 1/ 2

(Discretionary score: Metsä Tissue did not show clear implementation steps and enforcement mechanisms to phase out illegal and controversial sources – however they provided anecdotal evidence about actual steps they undertook in recent months to review their sourcing practices)

3) Does the company show clear timelines on implementation steps to phase out of illegal/controversial sources? 0/2

4) Does the company have a commitment to publicly monitor progress against this target ? 0/1

5) Does the company allowing a third party review of the progress against their target? 0/1

comment: WWF welcomes positive indications that Metsä Tissue may actually alter their sourcing if illegal and controversial sources are found.

For full scores Metsä Tissue however need to show clear implementation and enforcement mechanisms how they will alter their sourcing; outline clear timelines on implementation steps to phase out of illegal/controversial sources; make a commitment to publicly report on progress and make a commitment to allow third party review of the implementation of their policy.

Total score for this question: 1.5/8

1.3.Georgia Pacific points per indicator 2006

1) Does the company show clearly mechanisms for a comprehensive screening of its suppliers? (Emphasis is on what issue the company is screening, not the actual effectiveness of the mechanism)

- screening for illegal sources? Yes. 0.5/0.5
- screening for controversial sources
 - HCVF? No. 0/0.5
 - Social/ human rights conflict? No. 0/0.5
 - forest conversion? No. 0/0.5

2) Does the company show clear implementation and enforcement mechanisms which demonstrate how it will alter its sourcing practices if unknown/illegal/controversial sources are found? Partially. 1/2

Comment: Georgia Pacific indicates an enforcement mechanism through its central sourcing organisation. Only half the available points are assigned as there is no clarity as to how this enforcement and implementation would work systematically.

3) Does the company show clear timelines on implementation steps to phase out illegal/controversial sources? No. 0/2

4) Does the company have a commitment to publicly monitor progress against this target ? No. 0/1

5) Does the company allow a third party review of the progress against its target? No. 0/1

Total score for this question: 1.5/8

Georgia Pacific scores the same for this question as in 2005 – however it is important to note that there has been progress on the mechanism itself. The discretionary score previously assigned in 2005 has masked this year's improvement. Georgia Pacific needs to: show more explicitness in screening for controversial sources over and above illegal logging; show clearly how it will alter its sourcing, and the implementation and enforcement mechanisms it will use to achieve this; outline clear timelines to implement the steps to phase out illegal/controversial sources; make a commitment to publicly report on progress, and make a commitment to allow third party review of the implementation of its policy.

Georgia Pacific scores and evaluation from 2005:

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

1.3. Georgia Pacific points per indicator

1) Does the company show clearly mechanisms for a comprehensive screening of their suppliers ?

- screening for illegal sources ?/0.5
- screening for controversial sources
 - HCVF ?/0.5
 - Social/ human rights conflict ?/0.5
 - forest conversion ?/0.5

Discretionary score: 1.5

comment: Georgia Pacific has showcased their screening of suppliers through a questionnaire which covers a range of issues, possibly all elements WWF is asking for. Unfortunately the language used is open to interpretation. WWF has assigned a discretionary score on the various elements that the questionnaire is checking for. It is important to note that WWF here gives the benefit of the doubt to Georgia Pacific and reserves the right to downscore this if the evaluation is not substantiated.

2) Does the company show clear implementation and enforcement mechanisms how they will alter their sourcing practices if unknown/illegal/ controversial sources are found? 0/ 2

3) Does the company show clear timelines on implementation steps to phase out illegal/controversial sources? 0/2

4) Does the company have a commitment to publicly monitor progress against this target ? 0/1

5) Does the company allow a third party review of the progress against their target? 0/1

For full scores Georgia Pacific need to show more explicitness in screening for illegal and controversial sources; a clear implementation and enforcement mechanisms how they will alter their sourcing; outline clear timelines on implementation steps to phase out of illegal/controversial sources; make a commitment to publicly report on progress and make a commitment to allow third party review of the implementation of their policy.

Total score for this question: 1.5/8

1.3 Kimberly Clark points per indicator 2006:

1) Does the company show clearly mechanisms for a comprehensive screening of their suppliers? (Emphasis is on what issue the company is screening, not the actual effectiveness of the mechanism)

- screening for illegal sources? Yes 0.5/0.5 points
- screening for controversial sources
 - high conservation value forests? Yes 0.5/0.5 points
 - Social/ human rights conflict? No 0/0.5 points
 - forest conversion? No 0/0.5 points

(the focus of this indicator is on the content of procedures which need to correspond to the policy)

Comment: Although Kimberly Clark's supplier screening has improved, clear questions which screen its new draft policies on forest conversion and social/human rights conflicts were not found. No points can be assigned for this, which would indicate that the screening is covering these issues. WWF is prepared to change this score if Kimberly Clark can show clearly that it is screening all its suppliers on all the above parameters of controversial sources which corresponds to the new draft sourcing policy.

2) Does the company show clear implementation and enforcement mechanisms which demonstrates how it will alter its sourcing practices if unknown/illegal/ controversial sources are found? No 0/2 points

Comment: The new draft policy Kimberly Clark has shared with WWF includes a clear statement which requires a supplier to comply with the policy and how violations of the policy will be dealt with. This could be credited in this score, however as the policy is not final and signed off WWF is unable to assign any points at this stage. WWF urges Kimberly Clark to follow through with this policy and to further strengthen it by closing loopholes in the enforcement mechanism e.g. to be more specific on how it enforces its policy / the process it intends to follow, and not to allow exceptions to phasing out suppliers which violate the policy. Points can be assigned once the policy is signed off and made public via the Kimberly Clark Website.

3) Does the company show clear timelines for steps to implement the phasing out of illegal/controversial sources? No 0/2 points

Comment: The new draft policy Kimberly Clark has shared with WWF requires the suppliers to develop and action plan and timeline to address deficiencies which could be credited in this score. As the policy is not finalised no points can currently be assigned. WWF urges Kimberly Clark to follow through with its policy and to further strengthen it by clarifying clear timelimits for violations on all aspects of controversial sources, not just certification. Points can be assigned once the policy is signed off and made public via Kimberly Clark's website.

4) Does the company have a commitment to publicly monitor progress against this target ? No 0/1 point

Comment: The new draft policy Kimberly Clark has shared with WWF includes a commitment to report publicly and regularly on the activities to implement the policy. This could be credited in this score, however as the policy is not final and signed off WWF is unable to assign any points at this stage. WWF urges Kimberly Clark to follow through with their policy. Points can be assigned once the policy is signed off and made public via the Kimberly Clark Website.

5) Does the company allow a third party review of the progress against its target? No. 0/1 point

Total score for this question: 1/8

Kimberly Clark scores the same for this question as in 2005. Kimberly Clark can score more for this question when its draft policy and implementation plans are finalised, signed off and placed on the web.

Kimberly Clark Scores and evaluation from 2005:

1) Does the company show clearly mechanisms for a comprehensive screening of their suppliers ?

- screening for illegal sources 0.5/0.5
- screening for controversial sources
 - HCVF 0.5/0.5
 - Social/ human rights conflict 0/0.5
 - forest conversion 0/0.5

comment: Kimberly Clark has showcased a screening of suppliers through vendor selection process - the questionnaire covers legality and HCVF issues however does not cover social conflict and forest conversion.

2) Does the company show clear implementation and enforcement mechanisms how they will alter their sourcing practices if unknown/illegal/ controversial sources are found? 0/ 2

comment: Kimberly Clark has not given an indication whether this process they have explained leads them to change their sourcing practices. There is some indication of a review of the collated data prior to purchases - however no evidence provided that this leads to changes in their sourcing

3) Does the company show clear timelines on implementation steps to phase out illegal/controversial sources? 0/2

- 4) Does the company have a commitment to publicly monitor progress against this target ? 0/1
5) Does the company allow a third party review of the progress against their target? 0/1

For full scores Kimberly Clarks need to be more comprehensive in their screening. They need to showcase a clear implementation and enforcement mechanisms how they will alter their sourcing practices; outline clear timelines on implementation steps to phase out of illegal/controversial sources; make a commitment to publicly report on progress and make a commitment to allow third party review of the implementation of their policy.

Total score for this question: 1/8

1.4 Does the company have a clear policy which promotes clear and measurable improvements of forest management in their source regions i.e. through credible certification?

Total achievable points: 4

Comment: Credible certification is a key mechanism to improve forest management around the world, but WWF sees significant variations in the quality of different certification schemes and systems. WWF is investigating whether the companies have a differentiated approach to certification as this indicates how serious they are about driving change on the ground. WWF currently only considers FSC certification as a credible mechanism to ensure forest management to the highest environmental and social standards in timber source regions.

INDICATORS

The company sourcing policy indicates one of the following

1. the company provided a commitment towards FSC and sourcing of FSC wood fibres - 4 points
2. the company has a timebound action plan towards FSC certification of its wood supplies - 3 points
3. the company proactively sources FSC - 2 points
4. the company aims to source certified wood fibres, and recognises a difference in the quality of certification schemes - 1 point
5. the company aims to source certified wood fibres and considers that all certification schemes are of roughly equal merit for the purpose of purchasing - 0.5 points
6. no use of certification - 0 points

1.4 SCA Tissue points per indicator 2006:

The following indicator applies to SCA Tissue

- the company provided a commitment towards FSC and sourcing of FSC wood fibres - 4 points
-

Total score for this question: 4/4

SCA Tissue has significantly improved its score for this question since 2005. WWF welcomes SCA Tissue's public commitment to FSC in its forest policy. This is further confirmed in its CESR 2005 report: "SCA's ultimate goal is to support and encourage pulp suppliers in obtaining FSC Certification."

SCA Scores and evaluation from 2005:

SCA Tissue considers various certification systems to be of equal value in their policy. (meets indicator 5)

Total score for this question: 0.5/4

SCA Tissue can score higher

- *if they indicate a recognition of the difference between the systems and how they match their company values, and how this leads to a conscious choice 1point*
- *if they commit to proactively source FSC 2 points*
- *if they commit to a stepwise approach towards FSC in their sourcing policy 3 points*
- *if they commit to preferentially source FSC 4points*

1.4 Procter and Gamble points per indicator 2006:

The following indicator applies

- the company aims to source certified wood fibres, and recognises a difference in the quality of certification schemes - 1 point

Total score for this question: 1/4

Procter and Gamble scores the same for this question as in 2005.

Procter and Gamble indicated in the 2005 score that it would consider FSC certification for situations with high social and human right risks. Although Procter and Gamble has provided anecdotal evidence that it has talked to suppliers about switching to FSC, it has not provided evidence that actual changes towards FSC have resulted. WWF cannot substantiate Procter and Gamble's positive indication from 2005 to source FSC in situations of high social and human rights risk, which is disappointing. For a higher score Procter and Gamble needs to be more explicit in its commitment and actual practice of sourcing FSC under certain circumstances e.g. social and human rights risks.

Procter and Gamble scores and evaluation from 2005:

WWF welcomes that Procter and Gamble intends to re-evaluate the rigor of certification systems for different situations and consider FSC certification for situations with high social and human right risks. This is a welcome and promising indication, however remains to be confirmed (meets indicator 4)

Total score for this question: 1/4

Procter and Gamble can score higher

- *if they commit to proactively source FSC 2 points*
- *if they commit to a stepwise approach towards FSC in their sourcing policy 3 points*
- *if they commit to preferentially source FSC 4 points*

1.4 Metsä Tissue points per indicator 2006:

The following indicator applies:

- the company aims to source certified wood fibres and considers that all certification schemes are of roughly equal merit for the purpose of purchasing - 0.5 points

Total score for this question: 0.5/4

Metsä Tissue scores the same for this question as in 2005

Metsä Tissue scores and evaluation from 2005:

Metsä Tissue considers various certification systems to be of equal value (meets indicator 5)

Total score for this question: 0.5/4

Metsä Tissue can score higher

- if they indicate a recognition of the difference between the systems and how they match their company values, and how this leads to a conscious choice 1point
- if they commit to proactively source FSC 2 points
- if they commit to a stepwise approach towards FSC in their sourcing policy 3 points
- if they commit to preferentially source FSC 4 points

1.4 Georgia Pacific points per indicator 2006:

The following indicator applies:

- the company aims to source certified wood fibres and considers that all certification schemes are of roughly equal merit for the purpose of purchasing - 0.5 points

Total score for this question: 0.5/4

Georgia Pacific scores the same for this question as in 2005

Georgia Pacific scores and evaluation from 2005:

Georgia Pacific considers various certification systems to be of equal value (meets indicator 5)

Total score for this question: 0.5/4

Georgia Pacific can score higher

- if they indicate a recognition of the difference between the systems and how they match their company values, and how this leads to a conscious choice 1point
- if they commit to proactively source FSC 2 points
- if they commit to a stepwise approach towards FSC in their sourcing policy 3 points
- if they commit to preferentially source FSC 4 points

1.4 Kimberly Clark points per indicator 2006:

The following indicator applies:

- the company aims to source certified wood fibres and considers that all certification schemes are of roughly equal merit for the purpose of purchasing - 0.5 points

Total score for this question: 0.5/4

Kimberly Clark scores the same for this question as in 2005.

Although Kimberly Clark requires all its suppliers to become certified and has listed what it believes a certification system should contain, Kimberly Clark does not recognise any difference between the certification systems which it considers to be credible.

Kimberly Clark Scores and evaluation from 2005:

Kimberly Clark considers various certification systems to be of equal value in their policy. (meets indicator 5)

Total score for this question: 0.5/4

Kimberly Clark can score higher

- if they indicate a recognition of the difference between the systems and how they match their company values, and how this leads to a conscious choice 1point
- if they commit to proactively source FSC 2 points
- if they commit to a stepwise approach towards FSC in their sourcing policy 3 points
- if they commit to preferentially source FSC 4 points

1.5 Does the company currently source FSC?

Total achievable points: 5

INDICATOR:

Period of evaluation August – October 2006
Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

Current FSC certified supplies for European Production as a percentage of 5 points.
Comment: WWF reports the FSC levels as stated by the companies. WWF has not checked or verified these claims.

1.5 SCA Tissue points per indicator 2006:

The company reports the same figures as in 2005: 45% FSC

Total score for this question: 2.25/5

SCA Tissue scores the same for this question as in 2005.

WWF welcomes the fact that SCA not only sources FSC but has a number of its sites Chain of Custody certified to FSC including saw mills, pulp mills, tissue mills. SCA Tissue Europe also supplies FSC labelled products into the retailer market.

SCA Scores and evaluation from 2005:

The company states the following figure for the amount of FSC supplied for their European production: 45% FSC

Total score for this question: 2.25/5

1.5 Procter and Gamble points per indicator 2006:

The company states the same figure as in 2005 for the amount of FSC supplied for its European production: 29% FSC

Total score for this question: 1.45/5

Procter and Gamble scores the same for this question as in 2005

Procter and Gamble Scores and evaluation from 2005:

The company states the following figure for the amount of FSC certified fibre supplied for their European production: 29% FSC

Total score for this question: 1.45/5

1.5 Metsä Tissue points per indicator 2006:

Amount of FSC supplied for its European production: 11% FSC which is an increase of 6% up from 5% in 2005

Total score for this question: 0.55/5

WWF welcomes that Metsä Tissue has increased their deliveries of FSC labelled consumer products and increased their use of FSC fibres

Metsä Tissue Scores and evaluation from 2005:

The company states the following figure for the amount of FSC supplied for their European production: 5% FSC

Total score for this question: 0.25/5

1.5 Georgia Pacific points per indicator 2006:

The company states that a quarter of the purchased fibre in Europe is FSC certified

Total score for this question: 1.25/5

Georgia Pacific scores more for this question than in 2005.

WWF welcomes the fact that Georgia Pacific has apparently increased its sourcing of FSC certified fibres and that the company has taken other steps, engaging in discussions on the FSC controlled wood standard and the plantations review.

Georgia Pacific scores and evaluation from 2005:

*Period of evaluation August – October 2006
Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org*

A comparable evaluation was undertaken in November 2005.

The company states the following figure for the amount of FSC supplied for their European production: 0% ? FSC – no information was provided that they currently source FSC fibres
Total score for this question: 0/5

1.5 Kimberly Clark points per indicator 2006:

The use of FSC certified fibre for European production has reduced to 12.5%.

Total score for this question: 0.625/5

Kimberly Clark scores less for this question than in 2005 as its use of FSC certified fibre for European production has decreased.

Kimberly Clark Scores and evaluation from 2005:

The company states the following figure for the amount of FSC supplied for their European production: 20.8% FSC

Total score for this question: 1.04/5

1.6 Has the company made the sourcing policy as well as implementation and monitoring processes public?

Total achievable points: 2

INDICATORS:

One of the two following

- Policy on sourcing as well as implementation steps are on the web - 2 points
- Policy without implementation steps on the web - 1 point

The focus of this question is not about the quality of the company's forest policy but the transparency towards the public on the company's sourcing goals and implementation steps.

1.6 SCA Tissue points per indicator 2006:

SCA has formulated a formal policy which includes implementation steps – 1 point.

Total score for this question: 1/2

SCA Tissue indicated that its new sourcing policy is currently being placed on the web. As it is unclear as yet whether this will include implementation steps only 1 point is assigned. A higher score can be given for this in 2007 if implementation steps are included.

SCA Scores and evaluation from 2005:

SCA has formulated a formal policy which includes implementation steps. WWF has received an indication that this policy will be made public around the time of the scoring release by WWF. Hence we justify to assign the full score.

Total score for this question: 2/2

1.6 Procter and Gamble points per indicator 2006:

The following indicator applies:

- Policy without implementation steps on the web – 1 point

Total score for this question: 1/2

Procter and Gamble scores the same for this question as in 2005.

Procter and Gamble has published its forestry policy in its sustainability report. In the new report to be released in October 2006 it will further report total pulp purchased, sourcing areas for global pulp supply and certification percentages for the different systems. This is credited in the transparency

section of the scoring. For a higher score Procter and Gamble needs to state more clearly how it intends to implement its forest policy and make this information public.

Procter and Gamble Scores and evaluation from 2005:

Procter and Gamble has formulated a formal sourcing policy which however does not refer to concrete implementation steps. WWF has received an indication from Procter and Gamble that this policy will be made public imminently hence we justify to include a positive score.

Total score for this question: 1/2

1.6 Metsä Tissue points per indicator 2006:

The following indicator applies:

- Policy without implementation steps on the web - 1 point

Total score for this question: 1/2

Metsä Tissue has improved its score for this question since 2005. It has now made its sourcing policy available to the public. There is no explanation by Metsä Tissue on the web about how it intends to implement this policy. For more points this would need to be included and made explicit on the web

Metsä Tissue Scores and evaluation from 2005:

Currently the policy on the web is inconclusive for a reader and hence no points can be given. Comment: A new policy, according to Metsä Tissue, is underway.

Total score for this question: 0/2

1.6 Georgia Pacific points per indicator 2006:

None of the indicators apply.

Policy on sourcing as well as implementation steps are on the web: No. 0 points

Policy without implementation steps on the web: No. 0 points

Total score for this question: 0/2

Georgia Pacific indicated that it has no plans to make policy or processes public at this time. Georgia Pacific scores less on this question than in 2005, as the discretionary score is not applied this year.

Georgia Pacific scores and evaluation from 2005:

Georgia Pacific has formulated a sourcing policy which they shared with WWF. It is however missing clear information on implementation. This is currently not available publicly.

Discretionary score: although the policy they shared with WWF is not public. Georgia Pacific has made various aspects on their sourcing public on the web. 0.5 points

Total score for this question: 0.5/2

1.6 Kimberly Clark points per indicator 2006:

The following indicator applies:

- Policy without implementation steps on the web - 1 point

Total score for this question: 1/2

Kimberly Clark scores the same for this question as in 2005

Kimberly Clark has a policy on the web and the company has promised to make its new draft policy available on the website once it is finalised. This new policy also includes a section on how the policy will be implemented. More points can be assigned for this once the new policy is placed on Kimberly Clark's website.

Kimberly Clark Scores and evaluation from 2005:

Kimberly Clark has made their sourcing policy available on the web and in their environmental report, however it does not clearly outline steps for implementation.

Total score for this question: 1/2

1.7 What steps does the company take to proactively improve plantation management in their source regions?

Total achievable points: 5

Please note: Some indicator questions have changed since the 2005 scoring to increase the effectiveness of this question.

Wood fibres from plantations are a significant source of wood fibres for the tissue giants. Plantations are not inherently good or bad, but it is important how and where they are established and how they are managed - with care for nature and people.

WWF is looking for actual and concrete measures to improve plantations management, along with a demonstration of how these measures will make a difference on the ground through the following indicators:

INDICATORS:

- Is the company proactively asking suppliers to switch to FSC plantations management? 1 point
- Does the company have a policy which shows it preferentially sources from FSC plantations? 2.5 points
- Is the company taking any other convincing steps to avoid forest conversion of natural forests and to protect the land rights of indigenous people and community groups? 0.5 points
- Is the company proactively participating in the FSC plantations review? 1 point (Please note also if your suppliers participate – 0.25 points for participation of supplier only)

Discretionary score for other relevant projects and actions in source regions to improve plantations which lead to concrete results on the ground - 0.5 points

1.7 SCA Tissue points per indicator 2006:

- Is the company proactively asking suppliers to switch to FSC plantations management? Yes 1/1 point
- Does the company have a policy which shows it preferentially sources from FSC plantations? Yes 2.5/2.5 points
- Is the company taking any other convincing steps to avoid forest conversion of natural forests and to protect the land rights of indigenous people and community groups? No 0/0.5 points

Comment: SCA Tissue covers aspects on dealing with forest conversion and land rights issues through their policy. The quality of the policy on this issue is scored above already. This question however is screening any additional steps such as

particular focus projects/model project etc. No additional points over and above the policy can be assigned.

- is the company proactively participating in the FSC plantations review? Yes 1/1point

Total score for this question: 4.5/5

Significant increase in score since 2005. WWF welcomes SCA Tissue's clear statement of its preference for sourcing FSC, and that SCA Tissue has given a clear example how they have made changes towards FSC plantation sourcing last year. SCA Tissue also proactively asks suppliers to obtain FSC certification.

SCA Scores and evaluation from 2005:

- is the company preferentially sourcing from FSC plantations? 0/2
- is the company undertaking HCVF soil/ water assessments or other relevant projects and actions in source regions which lead to concrete results on the ground? 0/2
- is the company proactively participating in the FSC plantations review? 1

Discretionary score: SCA has committed to proactive approaches to plantations management as part of their new sourcing policy (0.5)

Total score for this question: 1.5/5

1.7 Procter and Gamble points per indicator 2006:

- Is the company proactively asking suppliers to switch to FSC plantations management? Partially. 0.5/1 point

Comment : Although it is not a general policy of Procter and Gamble to ask suppliers, they gain half a point for providing evidence that they have encouraged suppliers in some cases. As yet, there is no evidence that Procter and Gamble's requests have actually led to any changes of sourcing by their suppliers.

- Does the company have a policy which shows it preferentially sources from FSC plantations? No 0/2.5 points
- Is the company taking any other convincing steps to avoid forest conversion of natural forests and to protect the land rights of indigenous people and community groups? No 0/0.5 points

Comment: no evidence of this was provided

- is the company proactively participating in the FSC plantations review? Partially. 0.25/1point

Comment A quarter point for some suppliers participating in the plantations review. Procter and Gamble is not participating itself; there is no indication that all its suppliers are participating, and no indication that Procter and Gamble is encouraging its suppliers to participate.

Total score for this question: 0.75/5

There is a slight improvement in the score over 2005, but this is still an issue which Procter and Gamble is largely failing to deal with effectively.

Procter and Gamble Scores and evaluation from 2005:

- is the company preferentially sourcing from FSC plantations? 0/2
- is the company undertaking HCVF soil/ water assessments or other relevant projects and actions in source regions which lead to concrete results on the ground? 0/2
- is the company proactively participating in the FSC plantations review? 0/1

Discretionary score: Procter and Gamble has encouraged their suppliers to participate in the plantations review of FSC 0.25

Total score for this question: 0.25/5

1.7 Metsä Tissue points per indicator 2006:

- Is the company proactively asking suppliers to switch to FSC plantations management? Partially. 0.25/1 point
Comment: Although it is not a general policy of Metsä Tissue to ask suppliers to switch to FSC plantations, it gains half points for providing evidence that it has encouraged suppliers on FSC. It indicated that this would lead to actual changes in 2008. Metsä Tissue can score more points on this once these changes have been implemented
- Does the company have a policy which shows it preferentially sources from FSC plantations? No 0/2.5 points
Comment: Metsä Tissue does not have a policy for preferentially sourcing from FSC plantations.
- Is the company taking any other convincing steps to avoid forest conversion of natural forests and to protect the land rights of indigenous people and community groups? Yes 0.5/0.5 points
Comment: Metsä Tissue indicates activities towards increases in future FSC plantations supply.
- Is the company proactively participating in the FSC plantations review? Indirectly through suppliers 0.25/1 point
Comment: A quarter point for some suppliers participating in the plantations review. There is no indication that all suppliers are participating, nor that Metsä Tissue is encouraging its suppliers to participate.

Total score for this question: 1/5

Metsä Tissue has improved its score in this question compared to 2005 by showing more credible evidence of increasing its sources from FSC plantations. Please note that the indicators in this question have changed since 2005 and put more weight on FSC and plantations

Metsä Tissue scores and evaluation from 2005:

- Is the company preferentially sourcing from FSC plantations? 1/2
comment: Metsä Tissue reported about plans to proactively source from FSC plantations - only half a score as this is only an intention at the moment.
- Is the company undertaking HCVF soil/ water assessments or other relevant projects and actions in source regions which lead to concrete results on the ground? 0/2
- Is the company proactively participating in the FSC plantations review? 0/1
Discretionary score: Metsä also stated that one of their suppliers is likely to participate in the plantations review 0.25

Total score for this question: 1.25/5

1.7 Georgia Pacific points per indicator 2006:

- Is the company proactively asking suppliers to switch to FSC plantations management? No. 0/1 point
- Does the company have a policy which shows it preferentially sources from FSC plantations? No. 0/2.5 points

- Is the company taking any other convincing steps to avoid forest conversion of natural forests and to protect the land rights of indigenous people and community groups? No. 0/0.5 points
- Is the company proactively participating in the FSC plantations review? Yes. 1/1 point

Total score for this question: 1/5

Georgia Pacific has slightly improved its score on this question. WWF welcomes Georgia Pacific's engagement in the plantations review. Its supplier tracking can not be credited in the plantations issues as this does not specifically screen for issues of particular importance to plantations such as high conservation value forests, social issues and forest conversion. As stated earlier, both Georgia Pacific's policy and supplier questionnaire focus on illegal logging issues. The reference to certification screening is not sufficient for the purpose of this question. WWF welcomes the steps taken by Georgia Pacific to engage in dialogue on High Conservation Value Forests – any progress on this issue leading to effects on the ground could be credited in the 2007 score.

Georgia Pacific scores and evaluation from 2005:

- *is the company preferentially sourcing from FSC plantations? 0/2*
- *is the company undertaking HCVF soil/ water assessments or other relevant projects and actions in source regions which lead to concrete results on the ground? 0/2*
- *is the company proactively participating in the FSC plantations review? 0/1*

comment: no specific information on activities on plantations has been provided to WWF.

Total score for this question: 0/5

1.7 Kimberly Clark points per indicator 2006:

- Is the company proactively asking suppliers to switch to FSC plantations management? No. 0/1 point
- Does the company have a policy which shows they preferentially source from FSC plantations? No. 0/2.5 points
- Is the company taking any other convincing steps to avoid forest conversion of natural forests and to protect the land rights of indigenous people and community groups? No. 0/0.5 points

Comment: The new draft sourcing policy which Kimberly Clark has shared with WWF would allow WWF to assign scores for the requirement of suppliers to respect the rights of local communities and indigenous people and not to source from companies involved in or promoting forest conversion. However no points can be assigned until the policy is finalised, signed off and placed on the web as the company's official sourcing policy.

- is the company proactively participating in the FSC plantations review? No. 0/1point

Discretionary score: Kimberly Clark has shown a range of activities around the issue of plantations which do not quite fit the indicators in this question. WWF assigns a discretionary score of 0.5 for this.

Total score for this question: 0.5/5

Please note that the indicators in this question have changed since 2005 and put more weight on FSC plantations

WWF urges Kimberly Clark to follow through with their new sourcing policy and also to ensure that any activities the company undertakes on the issue of plantations lead to actual improvements on the ground. WWF will monitor this for the 2007 score.

Kimberly Clark Scores and evaluation from 2005:

- *is the company preferential sourcing from FSC plantations? 0/2*
- *is the company undertaking HCVPF soil/ water assessments or other relevant projects and actions in source regions which lead to concrete results on the ground? 0/2*
- *is the company proactively participating in the FSC plantations review? 0/1*

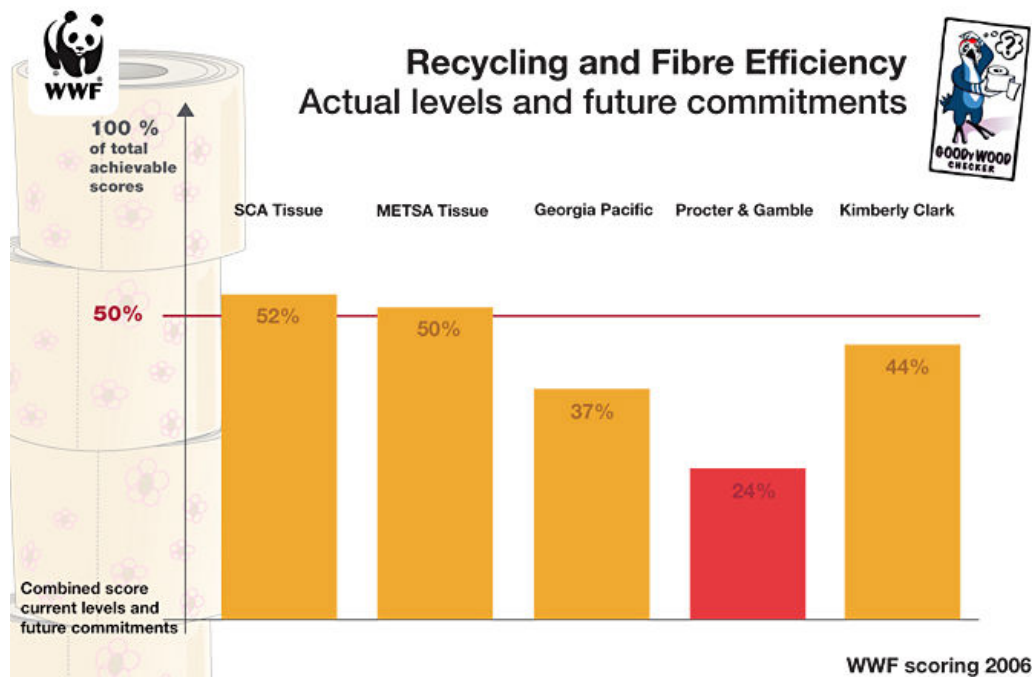
comment: Kimberly Clark stated reported that they fund various research projects which can help the debate around plantations issues. Kimberly Clark states that these reports can help drive the plantations review process

Discretionary score 0.5 for the studies and 0.5 for proactive input into the FSC plantations review.

For more scores Kimberly Clark need to show clearly how this research is being applied in practice by the company or other stakeholders in source regions and how this improves plantations management

Total score for this question: 1/5

2) Recycling and Efficient Use of Wood Fibres



WWF assesses recycling and efficient use of wood fibres through 11 questions. 9 questions cover recycling (2.1 – 2.9) and 2 questions cover fibre efficiency (2.10-2.11). The following is assessed:

- The level of recycling in consumer and away from home products
- The level of post consumer recycled fibres used
- Whether the companies have a target to increase their recycling rate and usage of post consumer waste for tissue products
- Whether the companies are proactive in improving both the demand and supply sides of recycled fibres in tissue products.
- Whether companies can credibly show mechanisms that favour efficient use of fibres i.e. less reliance on virgin wood fibres per product
- Whether the companies have clear targets to reduce fibre inputs per product over time and to monitor achievement against these targets and to report publicly on this

Comment on this section:

Both high levels of recycling and an efficient use of wood fibres are important means of reducing the consumption of and reliance on virgin fibres. Therefore a combined score of how companies are dealing with both issues is provided as well as separate scores for recycling and fibre efficiency.

2.1 What are the current overall European recycling levels?

Total achievable points: 3

More points have been assigned to this question than in 2005 to reflect its importance.

INDICATORS:

Current overall recycling levels for European production as reported by the companies

Points are assigned as a percentage of 3 points depending on the overall European recycling level e.g. 70% recycled= 0.03×70

2.1 SCA Tissue

The overall recycling level for its products in Europe increased by 1.4% from 45% in 2004 to 46.4%.

Total score for this question: 1.392/3

SCA Tissue has increased overall recycling levels by 1.4% and therefore improved its score on this question compared to 2005. Please note that the scoring baseline has changed since 2005 for this question.

SCA Scores and evaluation from 2005:

SCA currently has 45% overall recycling levels for their products in Europe.

Total score for this question: 0.9/2

2.1. Procter and Gamble points per indicator 2006:

Procter and Gamble currently has 15% overall recycling levels for its products in Europe.

Total score for this question: 0.45/3

Procter and Gamble has the same levels of recycled in comparison to 2005. Please note that the scoring baseline has changed since 2005 and therefore the score is higher for this question.

Procter and Gamble Scores and evaluation from 2005:

Procter and Gamble currently has 15% overall recycling levels for their products in Europe.

Total score for this question: 0.3/2

2.1. Metsä Tissue points per indicator 2006:

Metsä Tissue currently has 55% overall recycling levels for its products in Europe, which is an increase from 52% in 2005.

Total score for this question: 1.65/3

Metsä Tissue has increased overall recycling levels by 3% and therefore improved its score for this question compared to 2005. Please note that the scoring baseline has changed since 2005 for this question.

Metsä Tissue Scores and evaluation from 2005:

Metsä Tissue currently has 52% overall recycling levels for their products in Europe.

Total score for this question: 1.4/2

2.1. Georgia Pacific points per indicator 2006:

Georgia Pacific currently has 47% overall recycling levels for its products in Europe, which is the same as in 2005.

Total score for this question: 1.41/3

Georgia Pacific has the same levels of recycled in comparison to 2005. Please note that the scoring baseline has changed since 2005 and therefore the score is higher for this question.

Georgia Pacific scores and evaluation from 2005:

Georgia Pacific currently has 47% overall recycling levels for their products in Europe.

Total score for this question: 0.94/2

2.1. Kimberly Clark points per indicator 2006:

Kimberly Clark currently has 39% overall recycling levels for its products in Europe, up by 1% from 2005.

Total score for this question: 1.17/3

Kimberly Clark has increased overall recycling levels by 1% and hence improved its score in this question compared to 2005. Please note that the scoring baseline has changed since 2005 for this question.

Please note that the overall increase in recycling fibres is not reflected in the specific scores for consumer products (where recycling has decreased) and away from home products (where the recycling levels have remained the same). The 1% increase is masked by an increase in the relative volume of AFH business, which uses a greater proportion of recycled fibres.

Kimberly Clark Scores and evaluation from 2005:

Kimberly Clark currently has 38% overall recycling levels for their products in Europe.

Total score for this question: 0.76/2

2.2 What are the recycling levels for consumer products in Europe?

Total achievable points: 2

INDICATORS:

Consumer recycling levels for European production as reported by the companies

Points are assigned as a percentage of 2 points

2.2. SCA Tissue points per indicator 2006:

SCA Tissue has decreased its recycling levels for consumer products from 35% reported in the last score to 31%. This is down 4% from the 2005 score.

Total score for this question: 0.62/2

SCA Tissue has decreased consumer product recycling levels by 4% and therefore has a lower score for this question compared to 2005.

SCA Scores and evaluation from 2005:

SCA currently has 35% recycling levels for European consumer products

Total score for this question: 0.7/2

2.2. Procter and Gamble points per indicator 2006:

Procter and Gamble currently has 15% recycling levels for European consumer products which is the same as reported in 2005.

Total score for this question: 0.3/2

Procter and Gamble has not changed its consumer product recycling levels since 2005 and hence scores the same.

Procter and Gamble Scores and evaluation from 2005:

Procter and Gamble currently has 15% recycling levels for European consumer products

Total score for this question: 0.3/2

2.2. Metsä Tissue points per indicator 2006:

Metsä Tissue has increased its recycling levels for consumer products from 50% to 53%.

Total score for this question: 1.06/2

Metsä Tissue has increased consumer product recycling levels by 3% and therefore has a higher score for this question compared to 2005.

Metsä Tissue scores and evaluation from 2005:

Metsä Tissue currently has 50% recycling levels for European consumer products.

Total score for this question: 1/2

2.2. Georgia Pacific points per indicator 2006:

Georgia Pacific currently has 20% recycling levels for European consumer products. This is the same as in the 2005 score.

Total score for this question: 0.4/2

The consumer recycling levels of Georgia Pacific have remained the same. Georgia Pacific scores the same for this question as in 2005.

Georgia Pacific scores and evaluation from 2005:

Georgia Pacific currently has 20% recycling levels for European consumer products **Total score for this question: 0.4/2**

2.2. Kimberly Clark points per indicator 2006:

Kimberly Clark currently has 21% recycling levels for European consumer products. This is down 2% from the 2005 score.

Total score for this question: 0.42/2

Kimberly Clark has decreased consumer product recycling levels by 2% and therefore has a lower score for this question than in 2005.

Kimberly Clark Scores and evaluation from 2005:

Kimberly Clark currently has 23% recycling levels for European consumer products. **Total score for this question: 0.46/2**

2.3 What are the recycling levels for away from home products in Europe?

Total achievable points: 1

Please note that scores have changed to better reflect the achievements of companies on recycling.

INDICATORS:

Away from home (AFH) recycling levels for European production as reported by the companies (AFH are products sold to offices, schools, hotels etc.)

Points are assigned as a percentage of 1 point

2.3. SCA Tissue points per indicator 2006:

SCA reports that the 2005 score was an estimate only. The 2005 figure has now been corrected to 72% (not 85% as was previously reported by SCA for the 2005 score). The 2006 level has, therefore in fact increased to 77%, a level which is 5% higher than the actual 2005 level.

Total score for this question: 0.77/1

SCA Tissue has increased AFH product recycling levels by 5%. The change in the baseline score for this question combined with the corrected (lower) 2005 score means that the score for this question is lower than in 2005.

SCA Scores and evaluation from 2005:

SCA currently has 85% recycling levels for European away from home products **Total score for this question: 1.7/2**

2.3. Procter and Gamble points per indicator 2006:

Procter and Gamble does not have AFH products. **This is accounted for in the scoring by using a reduced base for calculating Procter and Gamble's overall percentage score.**

Procter and Gamble Scores and evaluation from 2005:

Procter and Gamble does not have AFH products. This is accounted for in the scoring by using a reduced base for calculating Procter and Gamble's percentage scores.

2.3. Metsä Tissue points per indicator 2006:

Metsä Tissue's away from home tissue products are reported to contain 80% recycled fibre, compared to 70% which was reported in 2005.

Total score for this question: 0.8/1

No major change to 2005 was indicated by the company. The difference between the 2005 and 2006 score appear to be due to unprecise reporting of AFH in 2005.

Please note that the baseline score for this question has changed which is the reason why the score for this question is lower compared to 2005.

Metsä Tissue Scores and evaluation from 2005:

*Metsä Tissue currently has 70% recycling levels for European away from home products.
Total score for this question: 1.4/2*

2.3. Georgia Pacific points per indicator 2006:

Georgia Pacific's away from home tissue products in Europe contain an average of 80% recycled fibre. This is lower than was reported for the 2005 score. **Total score for this question: 0.8/1**

Georgia Pacific score is lower than in 2005 and the AFH recycling levels appear to be lower than those reported in 2005 (by 10%). No major change to 2005 was indicated by the company. The difference between the 2005 and 2006 score appear to be due to unprecise reporting of AFH in 2005.

Please note that also the baseline score for this question has changed

Georgia Pacific scores and evaluation from 2005:

*Georgia Pacific currently has 90% recycling levels for European away from home products
Total score for this question: 1.8/2*

2.3. Kimberly Clark points per indicator 2006:

Kimberly Clark Europe's away from home tissue products contain an average of 88% recycled fibre. This is the same level as in the 2005 score.

Total score for this question: 0.88/1

Kimberly Clark has not changed its AFH product recycling levels since 2005 and hence scores relatively the same.

Kimberly Clark scores and evaluation from 2005:

*Kimberly Clark currently has 88% recycling levels for European away from home products.
Total score for this question: 1.76/2*

2.4 Level of post consumer waste overall?

Total achievable points: 3

Please note: more points have been assigned for this question to reflect its importance.

WWF asked for the levels of post consumer waste, which is defined as waste after intended end-use of a product. A tree which is cut down to provide wood fibres for paper products should have as long a “lifespan” as possible, by being used first for instance as writing paper or newspaper and then being recycled to produce products such as toilet paper. WWF considers it wasteful and unnecessary for wood fibres to go directly from the forest into products such as toilet paper where they are flushed down the toilet. Therefore WWF advocates the collection of recyclable wood fibres from end-consumers. This so-called post-consumer wood fibre waste is a resource the use of which should be maximised in the production of end-of-lifecycle products such as tissue products.

Post consumer material/fibre: Wood and/or wood fibre that is reclaimed from a product after that product has been used for its intended end-use purpose by individuals or businesses, and has reached the end of its useful life for that end-use. This does not include over-issue publications, printers' scrap, or other sources which are part of the value-added or retail process.

INDICATORS:

Levels of post-consumer recycled fibre levels for European production as reported by the companies.

Points are assigned as a percentage of 3 points

2.4. SCA Tissue points per indicator 2006:

SCA Tissue has estimated a level of postconsumer waste use between 45 and 60%. For the purpose of this score WWF scores the lower level of 45%.

Total score for this question: 1.35/3

WWF recognises the difficulty in accessing high quality post consumer waste which SCA points out in its correspondence. This is exactly the reason we are asking tissue manufacturers, governments and local authorities to help improve current collection systems, and increase the market for post-consumer waste. We disagree with SCA's evaluation that the differentiation between pre and post-consumer waste is irrelevant. WWF does not disregard the value of pre-consumer waste, but it believes that there should be an increase in the amount of paper recycled after use by the end-consumer, which is a significant and ever-increasing volume. We consider it important that companies do differentiate between pre-and postconsumer waste for this reason. Improving the collection and use of post-consumer waste requires proactive steps by all concerned, including tissue manufacturers, local authorities/governments as well as the consumer.

SCA Tissue Scores and evaluation from 2005:

SCA states that the majority of their recycled fibres are from post consumer waste. However no information is provided on how much of this is collected from the end-consumer.

Total score for this question: 0/2

2.4. Procter and Gamble points per indicator 2006:

Procter and Gamble has stated that it does not use post consumer waste.

No points can be assigned for this question.

Total score for this question: 0/3

Procter and Gamble Scores and evaluation from 2005:

Procter and Gamble does stated they do not use post consumer waste.

No points can be assigned for this question, however WWF appreciates the transparency of Procter and Gamble on this.

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

Total score for this question: 0/2

2.4. Metsä Tissue points per indicator 2006:

Metsä Tissue uses 90% post consumer waste – clearly defined as post end-consumer waste.

Total score for this question: 2.7/3

Metsä Tissue reports that it uses the same levels of post consumer waste as in 2005. Please note that the baseline score for this question has changed and hence more points have been assigned to Metsä Tissue for this question.

Metsä Tissue Scores and evaluation from 2005:

Metsä Tissue uses 91% post consumer waste – clearly defined as post end-consumer waste.

Total score for this question: 1.82/2

2.4. Georgia Pacific points per indicator 2006:

Georgia Pacific currently does not use post-consumer waste as defined by WWF.

Total score for this question: 0/3

WWF welcomes positive indications by Georgia Pacific of its intentions to increase the level of postconsumer waste used. Points can be assigned for any improvement in the 2007 score

Georgia Pacific scores and evaluation from 2005:

Georgia Pacific states that they use primarily pre-consumer waste. They point out some legislative barriers on tissue products with food contact.

Comment: Although this is an important aspect with some merit which requires discussion it leaves open the question why other companies are able to produce tissue products with post-consumer paper waste.

Total score for this question: 0/2

2.4. Kimberly Clark points per indicator 2006:

Kimberly Clark Europe's recycled fibre contains an average of 46% postconsumer waste, as defined by WWF.

Total score for this question: 1.38/3

Kimberly Clark has clarified their definition of postconsumer recycled for the 2006 score and has reported an increase in their levels of postconsumer waste by 6% since the 2005 score. Please note that the baseline score for this question has changed which is also reflected in the score.

Kimberly Clark Scores and evaluation from 2005:

Kimberly Clark states that 40% of their recycled fibres are from post consumer waste. However no information is provided how much of this is collected from the end-consumer.

Total score for this question: 0/2

2.5 Trends in company overall recycling increase targets in Europe?

Total achievable points: 8

The indicator questions **have** changed since the 2005 scoring to increase the effectiveness of this question. Questions 2.5 – 2.8 have been subsumed within this question and hence its score has increased

INDICATOR

Targets of the tissue giants to increase the levels of recycling

Scoring method:

Actual increase since the April 2005 score:

Total achievable points: 4

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

- Can the company demonstrate actual increase in levels of recycling since April 2005 – 1point
- % of this increase (expressed out of 1) – 1 point
- Consumer recycling increase – 1 point
- Postconsumer recycled increase – 1 point

Commitment for future increases:

Total achievable points: 4

- commitment to an increase in levels of recycling in the future – 0.5 point; with timelines – 0.5 point
- % of intended increase (expressed out of 1) – 1 point
- Intended consumer increase – 1 point
- Intended postconsumer recycled increase – 1 point

2.5. SCA Tissue points per indicator 2006:

Actual increase since the April 2005 score:

Total achievable points: 4

- Can the company demonstrate actual increase in levels of recycling since April 2005? Yes. 1/1point
- % of this increase (expressed out of 1) – 0.014/1 point. Consumer recycling increase. None. 0/1 point
comment: SCA Tissue has decreased consumer product recycling levels by 4%
- Postconsumer recycled increase. None. 0/1 point

Commitment for future increases:

Total achievable points: 4

- commitment to an increase in levels of recycling in the future? Yes. 0.5/0.5. with timelines? Yes. 0.5/0.5 point
- % of intended increase (expressed out of 1) None. 0/1 point
- Intended consumer increase. None. 0/1 point
- Intended postconsumer recycled increase. Some. 0.5/1 point
Comment: SCA Tissue makes a positive statement towards increasing their sourcing on post consumer waste fibres

Discretionary score: 0.5 additional points are given for some positive initiatives in the right direction on recycling. A greater score could be assigned for this in the 2007 score.

Total score for this question: 2,514/8

SCA Tissue was able to demonstrate an increase in overall levels of recycling (1,4%) since 2005. Although there is a general indication by the company that it intends to increase recycling levels, there is no quantitative commitment to an increase. SCA Tissue makes some positive indications to increase post-consumer waste levels. Recycling levels in consumer products have actually fallen since 2005.

The scoring to the questions 2.5 – 2.8 from 2005 is listed below:

Scores and evaluation from 2005:

Old question – now subsumed within 2.5

2.5. SCA Tissue

Period of evaluation August – October 2006
Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

SCA is not aiming for an overall increase in their recycling levels. Scores are assigned at the level of the current overall recycling (45%).

Total score for this question: 0.9/2

Old question – now subsumed within 2.5

2.6 Company recycling increase targets for consumer products in Europe?

Total achievable points: 2

2.6 SCA Tissue

SCA is not aiming for an increase in their consumer product recycling levels. Scores are assigned at the current consumer products recycling levels (35%).

Total score for this question: 0.7/2

Old question – now subsumed within 2.5

2.7 Company recycling increase targets for Away from Home products in Europe?

Total achievable points: 2

INDICATOR:

Targets of the tissue giants to increase the levels of recycling in consumer products

2.7 SCA Tissue

SCA is not aiming for an increase in their AFH recycling levels. Scores are assigned at the current AFH products recycling levels (85%).

Comment: SCA indicates that there is tendency to increase the recycling level in AFH products.

Total score for this question: 1.7/2

SCA could score higher if they make a clear commitment to increase AFH recycling levels.

Old question – now subsumed within 2.5

2.8 Company targets for increasing post consumer waste?

Total achievable points: 2

INDICATOR

Targets to increase the levels of post consumer recycled fibre.

2.8 SCA Tissue

No increase target for using post consumer waste (as defined by post-end consumer use)

Total score for this question: 0/2

2.5. Procter and Gamble points per indicator 2006:

Actual increase since the April 2005 score:

Total achievable points: 4

- Can the company demonstrate actual increase in levels of recycling since April 2005? No. 0/1point
- % of this increase (expressed out of 1). None. 0/1 point
- Consumer recycling increase. None. 0/1 point
- Postconsumer recycled increase. None. 0/1 point

Commitment for future increases:

Total achievable points: 4

- commitment to an increase in levels of recycling in the future. None - 0/0.5; no timelines - 0/0.5 point
- % of intended increase (expressed out of 1) None. 0/1 point
- Intended consumer increase None. 0/1 point
- Intended postconsumer recycled increase. None. 0/1 point

Total score for this question: 0/8

The scoring to the questions 2.5 – 2.8 from 2005 is listed below:

Scores and evaluation from 2005:

Period of evaluation August – October 2006
Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

Old question – now subsumed within 2.5

2.5 Procter and Gamble

Procter and Gamble is not aiming for an overall increase in their recycling levels. Scores are assigned at the level of the current overall recycling (15%)

Total score for this question: 0.3/2

All companies could increase their scores by setting targets for higher recycling levels!

Old question – now subsumed within 2.5

2.6 Company recycling increase targets for consumer products in Europe?

Total achievable points: 2

INDICATOR

Targets of the tissue giants to increase the levels of recycling in consumer products

Actual consumer recycling levels are counted in the scoring (as a percentage of 2 points) in order not to penalise companies with a relatively higher score.

2.6 Procter and Gamble

Procter and Gamble is not aiming for an increase in their consumer product recycling levels. Scores are assigned at the current consumer products recycling levels (15%)

Total score for this question: 0.3/2

Old question – now subsumed within 2.5

2.7 Company recycling increase targets for Away from Home products in Europe?

Total achievable points: 2

INDICATOR:

Targets of the tissue giants to increase the levels of recycling in consumer products

Scoring method:

Actual away from home (AFH) recycling levels are counted in the scoring (as a percentage of 2 points) in order not to penalise companies with a relatively higher score.

2.7 Procter and Gamble

Procter and Gamble does not produce away from home products. Procter and Gamble does not have AFH products. **This is accounted for in the scoring by using a reduced base for calculating Procter and Gamble's percentage scores.**

Old question – now subsumed within 2.5

2.8 Company targets for increasing post consumer waste?

Total achievable points: 2

INDICATOR

Targets to increase the levels of post consumer recycled fibre.

Scoring method:

Actual levels of post consumer recycled fibre + target increase (as a percentage of 2 points) An additional point will be given for committing to increase post consumer recycled levels

Post consumer material/fibre: Wood and/or wood fibre that is reclaimed from a product after that product has been used for its intended end-use purpose by individuals or businesses, and has reached the end of its useful life for that end-use. This does not include over-issue publications, printers' scrap, or other sources which are part of the value-added or retail process.

2.8 Procter and Gamble

No increase target for using post consumer waste (as defined by post-end consumer use)

Total score for this question: 0/2

For higher scores the companies should increase their levels of recycling, particularly in the consumer products section. In addition they should aim for higher levels of post consumer waste.

2.5. Metsä Tissue points per indicator 2006:

Actual increase since the April 2005 score:

Total achievable points: 4

- Can the company demonstrate actual increase in levels of recycling since April 2005? Yes. 1/1point
Comment: Metsä Tissue increased overall recycling levels and recycling in consumer products both by 3%.
- % of this increase (expressed out of 1) – 0.03/1 point
- Consumer recycling increase. Yes. 1/1 point
- Postconsumer recycled increase. No. 0/1 point

Commitment for future increases:

Total achievable points: 4

- commitment to an increase in levels of recycling in the future – Yes. 0.5/0.5.
With timelines? No. 0/0.5 point
comment: Metsä Tissue has stated in its policy on wood and fibre sourcing” that its “objective is to primarily use recycled fibres whenever it provides the adequate quality level for the final product”.
- % of intended increase (expressed out of 1) None. 0/1 point
- Intended consumer increase None. 0/1 point
- Intended postconsumer recycled increase. None. 0/1 point

Comment: WWF notes that, although no points can be assigned for trends to increase use of postconsumer waste, Metsä Tissue already has a very high level of postconsumer waste (91%) – the scoring in question 2.4 reflects this.

Total score for this question: 2.53/8

Metsä Tissue has shown a trend to increase the use of recycled fibres. Of particular note is the increase in recycling levels in its consumer products, which is in contrast to the trend to decrease recycling in consumer products demonstrated by other companies.

Although Metsä Tissue has not provided forward looking quantitative increased targets, it has credibly demonstrated its intention to increasing recycling levels in specific product uses.

Metsä Tissue Scores and evaluation from 2005:

2.5 Metsä Tissue

Metsä Tissue is not aiming for an overall increase in their recycling levels. Scores are assigned at the level of the current overall recycling (52%).

Total score for this question: 1.04/2

Old question – now subsumed within 2.5

2.6 Company recycling increase targets for consumer products in Europe?

2.6 Metsä Tissue

Metsä Tissue is not aiming for an increase in their consumer product recycling levels. Scores are assigned at the current consumer products recycling levels (50%).

Total score for this question: 1 /2

Old question – now subsumed within 2.5

2.7 Company recycling increase targets for Away from Home products in Europe?

2.7 Metsä Tissue

Metsä Tissue is not aiming for an increase in their AFH recycling levels. Scores are assigned at the current AFH products recycling levels (70%).

Total score for this question: 1.4 /2

Old question – now subsumed within 2.5

2.8 Company targets for increasing post consumer waste?

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

2.8 Metsä Tissue

Metsä Tissue currently uses 91% post consumer waste – no increase target. Therefore scoring at current levels – clearly defined as post end-consumer waste.

Total score for this question: 1.82 /2

2.5. Georgia Pacific points per indicator 2006:

score against indicators

- Can the company demonstrate actual increase in levels of recycling since April 2005? No. 0/1point
- % of this increase (expressed out of 1) None. 0/1 point
- Consumer recycling increase? No. 0/1 point
- Postconsumer recycled increase? No. 0/1 point

Commitment for future increases:

Total achievable points: 4

- commitment to an increase in levels of recycling in the future – Yes. 0.5/0.5 point. With timelines? Yes. 0.5/0.5 point

comment: Georgia Pacific has made a quantitative and timebound commitment to increase recycling levels by 2007. This is the same commitment given for the 2005 score.

- % of intended increase (expressed out of 1) – 0.03/1 point
- Intended consumer increase? Yes. 1/1 point

Comment: commitment on increasing consumer recycled levels by 2007

- Intended postconsumer recycled increase? 1/1 point

Comment: Georgia Pacific has made a quantitative and timebound commitment to increase the levels of postconsumer recycled.

Total score for this question: 3.03/8

WWF welcomes Georgia Pacific's continued commitment to increase recycling, particularly in consumer products and post-consumer recycling. A similar commitment for achievement in 2007 was already given in the 2005 score. WWF notes that there has been no progress on recycling since then (the apparent decline in AFH recycling percentages may be due to reporting errors in 2005 and needs to be clarified), and WWF will monitor achievement against this target by the company.

Georgia Pacific Scores and evaluation from 2005:

2.5 Georgia Pacific

Georgia Pacific has committed to a 3% increase in recycled content by 2007 which WWF welcomes! Their score reflects current recycling levels plus the committed increase (47% + 3%) plus 1 bonus point for actually establishing an increase target.

Total score for this question: 2/2

All companies could increase their scores by setting targets for higher recycling levels!

Old question – now subsumed within 2.5

2.6 Company recycling increase targets for consumer products in Europe?

2.6 Georgia Pacific

Georgia Pacific has committed to a 2% increase in recycled content for consumer products by 2007 which WWF welcomes! Their scores reflect current consumer recycling levels 20% + 2%

Total score for this question: 0.44/2

Old question – now subsumed within 2.5

2.7 Company recycling increase targets for Away from Home products in Europe?

2.7 Georgia Pacific

Georgia Pacific has committed to a 1% increase in recycled content for AFH by 2007 which WWF welcomes! Their scores reflect current AFH recycling levels 90% + 1%

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

Total score for this question: 1.82/2

Old question – now subsumed within 2.5

2.8 Company targets for increasing post consumer waste?

2.8 Georgia Pacific

No increase target for using post consumer waste (as defined by post-end consumer use)

Total score for this question: 0/2

For higher scores the companies should increase their levels of recycling, particularly in the consumer products section. In addition they should aim for higher levels of post consumer waste.

2.5. Kimberly Clark points per indicator 2006:

Actual increase since the April 2005 score:

Total achievable points: 4

- Can the company demonstrate actual increase in levels of recycling since April 2005? Yes. 1/1point
- % of this increase (expressed out of 1) – 0.01/1 point
- Consumer recycling increase? No. 0/1 point

Comment: recycling for consumer levels has actually decreased by 2%.

- Postconsumer recycled increase? Yes. 1/1 point

Kimberly Clark had reported 40% postconsumer waste in 2005, without a clear definition of actual postconsumer content. This year the company reported 46% postconsumer waste and clarified the definition. Although WWF was not able to establish the definition of postconsumer waste levels in 2005, it appears that there has been an increase in postconsumer recycling since 2005. Therefore a point is given for this question.

Commitment for future increases:

Total achievable points: 4

- commitment to an increase in levels of recycling in the future? No. 0/0.5 point. With timelines? No. 0/0.5 point
- % of intended increase (expressed out of 1) None. 0/1 point
- Intended consumer increase? None. 0/1 point
- Intended postconsumer recycled increase? None. 1/1 point

Total score for this question: 3.01/8

Kimberly Clark has increased levels of recycling overall by 1% since the 2005 score. WWF regrets that, at the same time, levels of consumer recycling have dropped by 2%. Kimberly Clark appears to have increased the proportion of postconsumer recycled fibre used and it has made a quantitative and timebound commitment to further increasing postconsumer waste levels. There is no explicit commitment for increasing recycling levels in consumer or AFH products, but Kimberly Clark has indicated plans to increase its purchasing of recycled fibres which is credited in question 2.9.

The scoring to the questions 2.5 – 2.8 from 2005 is listed below:

Kimberly Clark Scores and evaluation from 2005:

Old question – now subsumed within 2.5

2.5 Kimberly Clark

Kimberly Clark has not committed for an increase in their recycling levels as yet.

Kimberly Clark indicates however that they may increase the average recycled fibre content for tissue products in their 2010 Vision.

Their scores reflect current recycling levels overall (38%).

Total score for this question: 0.76/2

Kimberly Clark could increase their score by clearly committing to increase recycling levels within their 2010 Vision.

Old question – now subsumed within 2.5

2.6 Kimberly Clark

Kimberly Clark has not committed for an increase in their consumer product recycling levels as yet. Scores are assigned at the current consumer products recycling levels (23%)

Kimberly Clark indicates however to consider an increase in more recycling content for consumer products with clear targets and timelines in their Vision 2010 process.

Total score for this question: 0.46/2

Kimberly Clark could increase their score by following through with this positive indication and by clearly committing to increase recycling levels for consumer products within their 2010 Vision.

Old question – now subsumed within 2.5

2.7 Kimberly Clark

Kimberly Clark has not committed for an increase in their AFH recycling levels as yet. Scores are assigned at the current AFH recycling levels (88%)

Kimberly Clark indicates however to consider an increase in more recycling content for consumer products with clear targets and timelines in their Vision 2010 process.

Total score for this question: 1.76/2

Kimberly Clark could increase their score by following through with this positive indication and by clearly committing to increase recycling levels for AFH products within their 2010 Vision.

Old question – now subsumed within 2.5

2.8 Kimberly Clark

No increase target for using post consumer waste (as defined by post-end consumer use)

Total score for this question: 0/2

2.9 Does the company have credible mechanisms to reach its recycling target?

Total achievable points: 3

Please note: Some indicator questions **have** changed since the 2005 scoring to increase the effectiveness of this question. Further, fewer points have been assigned for this question to more accurately reflect the relative importance of the question.

The tissue giants have the size, economic and political weight to improve the chances for more recycling in the market - on both the supply and demand side.

The giants have the power to encourage better collection systems from the end-consumer and to actively market recycled tissue products to the consumer.

They can also lobby for more favourable institutional and legislative conditions for recycling – WWF will offer its support in this.

Also consumers and retailers need to call for a more responsible use of the worlds forests through higher demand for recycled home use tissue products.

Proactive measures on both the supply and demand side would demonstrate that the companies are serious about creating a larger market for recycled tissue products.

Indicators

- Clear milestones/interim targets for a long term (10, 20 years) recycling strategy? 0.5 point
- Research projects or product developments which favour recycling? 0.5 point
- Other steps such as lobbying for better frameworks / incentives/ removing disincentives? 0.5 point
- The company can demonstrate an active role in promoting post consumer paper recycling/collection schemes? 0.5 point
- the company proactively promotes recycled products -
 - to end-consumers – 0.5 point;
 - to distributors – 0.5 point

2.9. SCA Tissue points per indicator 2006:

Company points per indicator

Clear milestones/interim targets for a long term (10, 20 years) recycling strategy?

No. 0/0.5 point

Comment: Although SCA Tissue makes a general statement about its intention to increase recycling for the long term this is not specific and clear enough for the purpose of this score.

- Research projects or product developments which favour recycling? Yes. 0.5/0.5 point

Comment: In light of the projects described by SCA Tissue, we are able to assign a score for this point.

- Other steps such as lobbying for better frameworks / incentives/ removing disincentives? Yes. 0.5/0.5 point

Comment: In the light of activities described by SCA Tissue we are able to assign a score for this point.

- The company can demonstrate an active role in promoting post consumer paper recycling/collection schemes. No. 0/0.5

Comment: Although the activities described by SCA Tissue are a welcome step in the right direction to ensure high quality of recycled fibres, for the purpose of this question no points can be assigned.

- the company proactively promotes recycled products
 - to end-consumers 0.25/0.5 point
 - to distributors 0.25/0.5 point

Comment: SCA Tissue shows some activity in the promotion of recycled products to the consumer, in particular in Austria and Germany. WWF welcomes these proactive steps, and recommends that similar steps should also be taken in other countries, to promote recycled products to the both the end-consumer and retailers. Half scores are assigned.

There appears to be some reluctance/barriers voiced by a range of companies to promote recycled tissue to the end-consumer due to perceived consumer hesitance on using recycled fibre.

Total score for this question: 1.5/3

Please note that the indicators for this question have changed and hence are only partially comparable to the 2005 score.

SCA Scores and evaluation from 2005:

- Clear timetables for a recycling strategy? 0/1
 - Research projects which favour recycling? 0/1
 - other steps such as lobbying for better frameworks/ incentives/ removing disincentives? 0/1;
 - proactive actions such as collection projects? 0/1
 - stronger promotion of recycled products towards the consumer to give recycling a better future? 1/1
- comment: SCA have shown proactive steps towards more consumer promotion for recycled products.
- Total score for this question: 1/ 5**

2.9. Procter and Gamble points per indicator 2006:

Company points per indicator

- Clear milestones/interim targets for a long term (10, 20 years) recycling strategy? No. 0/0.5 point
- Research projects or product developments which favour recycling? No. 0/0.5 point
- Other steps such as lobbying for better frameworks / incentives/ removing disincentives? No. 0/0.5 point
- The company can demonstrate an active role in promoting post consumer paper recycling/collection schemes? No. 0/0.5
- the company proactively promotes recycled products -
 - to end-consumers? No. 0/0.5 point;
 - to distributors? No. 0/0.5 point

Total score for this question: 0/3

Procter and Gamble shows no commitment to recycling.

Procter and Gamble Scores and evaluation from 2005:

- Clear timetables for a recycling strategy? 0/1
- Research projects which favour recycling? 0/1
- other steps such as lobbying for better frameworks/ incentives/ removing disincentives? 0/1;
- proactive actions such as collection projects? 0/1
- stronger promotion of recycled products towards the consumer? 0/1

comment: Procter and Gamble has not demonstrated to have any intention to increase recycling levels and hence there are no mechanisms in place either

Total score for this question: 0/5

2.9. Metsä Tissue points per indicator 2006:

Company points per indicator

- Clear milestones/interim targets for a long term (10, 20 years) recycling strategy? Yes. 0.5/0.5 point

Comment: Metsä Tissue has included a statement on its long term recycled fibre outlook in its sourcing policy.

- Research projects or product developments which favour recycling? Yes. 0.5/0.5 point
- Other steps such as lobbying for better frameworks/ incentives/ removing disincentives? No. 0/0.5 point
- The company can demonstrate an active role in promoting post consumer paper recycling/collection schemes. No. 0/0.5
- the company proactively promotes recycled products -

- to end-consumers? No. 0/0.5 point;
- to distributors? No. 0/0.5 point

Discretionary score: 0.25 points. Metsä Tissue has a range of recycled tissue products and it appears that some marketing activity is being undertaken. However, it is not clear however whether consumers or distributors are targeted and to what extent.

There appears to be some reluctance/barriers voiced by a range of companies to promote recycled tissue to the end-consumer due to perceived consumer hesitance on using recycled fibre.

Total score for this question: 1.25/3

Please note that the indicators for this question have changed and hence are only partially comparable to the 2005 score.

Metsä Tissue Scores and evaluation from 2005:

- *Clear timetables for a recycling strategy? 0/1*
 - *Research projects which favour recycling?0/1*
 - *other steps such as lobbying for better frameworks/ incentives/ removing disincentives? 0/1;*
 - *proactive actions such as collection projects? 0/1*
 - *stronger promotion of recycled products towards the consumer to give recycling a better future? 0/1*
- comment: Metsä Tissue has not demonstrated any intention to increase their efforts regarding recycling in the future.*

Total score for this question: 0/5

2.9. Georgia Pacific points per indicator 2006:

Company points per indicator

- Clear milestones/interim targets for a long term (10, 20 years) recycling strategy? Partially. 0.25/0.5 point

Comment: Although there is no concrete quantifiable long term target, a number of activities being undertaken by the company show a long term commitment towards more recycling. Half points are assigned.

- Research projects or product developments which favour recycling? Yes. 0.5/0.5 point

Comment: Georgia Pacific has indicated concrete examples of projects which favour recycling.

- Other steps such as lobbying for better frameworks/ incentives/ removing disincentives? No. 0/0.5 point

- The company can demonstrate an active role in promoting post consumer paper recycling/collection schemes? No. 0/0.5

- the company proactively promotes recycled products -
 - to end-consumers? No. 0/0.5 point;
 - to distributors? No. 0/0.5 point

Discretionary score: 0.25 points. Georgia Pacific has a range of recycled tissue products and it appears that some marketing activity is being undertaken. However, it is unclear whether consumers or distributors are targeted and to what extent.

Total score for this question: 1/3

Georgia Pacific shows a commitment to recycling through a number of projects and a short term target to increase recycling. Georgia Pacific has a weakness on the use of postconsumer recycled fibre and its target to increase this is welcomed.

Please note that the indicators for this question have changed and hence are only partially comparable to the 2005 score.

Georgia Pacific scores and evaluation from 2005:

- Clear timetables for a recycling strategy? 1/1
 - Research projects which favour recycling? 1/1
 - other steps such as lobbying for better frameworks/ incentives/ removing disincentives? 1/1;
 - proactive actions such as collection projects? 0/1
 - stronger promotion of recycled products towards the consumer to give recycling a better future? 0/1
- comment: Georgia Pacific have shown credible mechanisms within their company to increase the opportunities for recycling in the future and also to achieve their recycling target increase of 3%.
- Total score for this question: 3/5**

2.9. Kimberly Clark points per indicator 2006:

- Clear milestones/interim targets for a long term (10, 20 years) recycling strategy? Yes. 0.5/0.5 point
- Research projects or product developments which favour recycling? Yes. 0.5/0.5 point
- Other steps such as lobbying for better frameworks / incentives/ removing disincentives? No. 0/0.5 point

Comment: Kimberly Clark has made positive indications about this for the future. Any improvements can be accounted for in the 2007 scoring.

- The company can demonstrate an active role in promoting post consumer paper recycling/collection schemes? No. 0/0.5

Comment: Although some positive indications have been made on this issue no points can be assigned until there is evidence that this has happened.

- The company proactively promotes recycled products -
 - to end-consumers? No. 0/0.5 point;

Comment: Kimberly Clark has made some positive indications about this for the future. Any improvements can be accounted for in the 2007 scoring

- to distributors? No. 0/0.5 point

Discretionary score: 0.25 points. Kimberly Clark has indicated that it markets a range of different tissue products made of 100% recycled fibre across Europe. It is unclear however whether consumers or distributors are targeted and to what extent. A discretionary score is assigned for these activities.

There appears to be some reluctance/barriers voiced by a range of companies to promote recycled tissue to the end-consumer due to perceived consumer hesitance on using recycled fibre.

Total score for this question: 1.25/3

Kimberly Clark Scores and evaluation from 2005:

- Clear timetables for a recycling strategy? 0/1
- Research projects which favour recycling? 0/1
- other steps such as lobbying for better frameworks/ incentives/ removing disincentives? 0/1;
- proactive actions such as collection projects? 0/1
- stronger promotion of recycled products towards the consumer to give recycling a better future? 0/1

comment: Kimberly Clark's Vision 2010 Corporate Environmental Objective could include a credible mechanism for increasing recycling, however no scores can be assigned until both recycling targets and mechanisms to achieve this are made more explicit.

Total score for this question: 0/5

2.10 Does the company have a clear policy to reduce fibre use?

Total achievable points: 2

The fewer fibres are used for production of each product the better. Efficient use of fibres is an important way to reduce the pressure on the world's forests, along with the use of more recycled fibres and more responsible sourcing.

INDICATORS:

- Clear reduction policy and clear targets and timelines for the company overall to reduce fibre use per product? - 2 points
- Discretionary score for a general positive statement about aiming to reduce fibres – 0.5 points

2.10. SCA tissue points per indicator 2006:

- Clear reduction policy and clear targets and timelines for the company overall to reduce fibre use per product? Yes. 2/2 points

Total score for this question: 2/ 2

SCA Tissue has increased its score on this question compared to 2005. The company now has indicated a reduction policy with targets and timelines. Although full scores are given, WWF would like to point out that the wording of the reduction target should be made more explicit, as it is currently defined as a default result arising from other aspects of the company's operation rather than as a goal in itself.

SCA Scores and evaluation from 2005:

- clear reduction policy and clear targets and timelines for the company overall on reducing fibre use per product? 0/2
 - discretionary score - general positive statement on aiming for reducing fibres 0.5/0.5
- comment: SCA Tissue states that fibre effective measures is a matter of course for the company. This is valued as a positive indication and gets a discretionary score. There are however no clear target or timelines.*

Total score for this question: 0.5/ 2

SCA Tissue could score more if they set clear overall company reduction targets for fibre use per product within a specified timeframe against which performance can be monitored.

Given SCA Tissues actual reduction of fibres shown in their environmental report this should not be a difficult step to take.

2.10. Procter and Gamble points per indicator 2006:

- Clear reduction policy and clear targets and timelines for the company overall to reduce fibre use per product? Yes. 2/2 points

Comment: Procter and Gamble has a clear annual reduction target for fibre, which has been in force for the last 5 years.

Total score for this question: 2/ 2

Procter and Gamble scores the same for this question as in 2005.

Procter and Gamble Scores and evaluation from 2005:

- clear reduction policy and clear targets and timelines for the company overall on reducing fibre use per product? 2/2

comment: Procter and Gamble has a clear reduction target for fibre of 5-10% annually, already applied over the last 5 years.

Total score for this question: 2/ 2

2.10. Metsä Tissue points per indicator 2006:

- Clear reduction policy and clear targets and timelines for the company overall on reducing fibre use per product? No. 0/2 points
- Discretionary score for a general positive statement about aiming to reduce fibres – 0.5/0.5 points

Total score for this question: 0.5/ 2

Metsä Tissue scores the same for this question as in 2005. Metsä Tissue refers to their Continuous Improvement Performance Programme which focuses on fibre savings. Although separate targets seem to be set for each mill, these appear to depend on local circumstances and there is no Europe-wide quantitative target or timelines for fibre reduction. A discretionary score has been assigned.

Metsä Tissue scores and evaluation from 2005:

- clear reduction policy and clear targets and timelines for the company overall on reducing fibre use per product? 0/2
- discretionary score - general positive statement on aiming for reducing fibres 0.5/0.5

comment: Metsä Tissue states that effective use of fibres is a guiding principle for the company. This is valued as a positive indication and gets a discretionary score. There are however no clear target or timelines.

Total score for this question: 0.5/ 2

Metsä Tissue could score more if they set clear overall company reduction targets for fibre use per product within a specified timeframe against which performance can be monitored

2.10. Georgia Pacific points per indicator 2006:

- Clear reduction policy and clear targets and timelines for the company overall to reduce fibre use per product? No. 0/2 points
- Discretionary score for a general positive statement about aiming to reduce fibres 0.25/0.5 points

Comment: Only half scores are given as the statement by Georgia Pacific on this is quite weak – the statement has been qualified by stating “if possible”.

Total score for this question: 0.25/ 2

Georgia Pacific scores and evaluation from 2005:

- clear reduction policy and clear targets and timelines for the company overall on reducing fibre use per product? 0/2
- discretionary score - general positive statement on aiming for reducing fibres 0.5/0.5

comment: Georgia Pacific states they are aiming for fibre efficiency via reducing consumption through distribution systems. This is valued as a positive indication and gets a discretionary score. There are however no clear target or timelines. . Steps to reduce consumption of consumers are given points in question 2.11 which measure actual steps to implement fibre efficiency.

Total score for this question: 0.5/ 2

2.10. Kimberly Clark points per indicator 2006:

- Clear reduction policy and clear targets and timelines for the company overall on reducing fibre use per product? No. 0/2 points
- Discretionary score for a general positive statement about aiming to reduce fibres. 0.5/0.5 points

Total score for this question: 0.5/ 2

Kimberly Clark scores the same for this as in 2005. Kimberly Clark states in its Corporate Policy on Sustainable Use of Resources that it aims to maximise fibre yield. A discretionary score is assigned for this. There are, however, no quantitative target or timelines for fibre reduction.

Kimberly Clark Scores and evaluation from 2005:

- clear reduction policy and clear targets and timelines for the company overall on reducing fibre use per product? 0/2
- discretionary score - general positive statement on aiming for reducing fibres 0.5/0.5

comment: Kimberly Clark states that effective use of fibres is part of their strategy but does not give any targets. This is valued as a positive indication and gets a discretionary score. There are however no clear target or timelines

Total score for this question: 0.5/ 2

Kimberly Clark could score more if they set clear overall company reduction targets for fibre use per product within a specified timeframe against which performance can be monitored

2.11 Does the company have credible mechanisms to reach its fibre efficiency target or clear proof of efficiency gains?

Total achievable points: 5

INDICATORS:

- Clear process containing implementation steps for a fibre reduction strategy and monitoring over time – 1 point
- A clear mechanism or use of innovative project(s) to credibly reduce fibre usage – 2 points
- Proof of efficiency gains by company – 1 point
- Independent audit of this proof –1 point

2.11. SCA Tissue points per indicator 2006:

- Clear process containing implementation steps for a fibre reduction strategy and monitoring over time? Yes. 1/1
- A clear mechanism or use of innovative project(s) to credibly reduce fibre usage? Partially. 1/2

Comment: SCA Tissue has indicated some concrete mechanisms which can reduce fibre use.

- Proof of efficiency gains by company? Yes. 1/1

Comment: SCA Tissue was able to demonstrate improvements over time since 2004.

- Independent audit of this proof? Yes. 1/1

Total score for this question: 4/ 5

SCA Tissue has increased its score for this question compared to 2005

SCA Scores and evaluation from 2005:

- clear process containing implementation steps for a fibre reduction strategy and monitoring over time 0/1
- a clear mechanism /use of innovative projects which is credibly reducing fibre 0/2
- proof for efficiency gains by company 1/1;
- independent audit of this proof: 1/1

Comment: SCA Tissue has not provided clear information on how they systematically reduce the fibre input nor shown a clear mechanism/innovative projects on how they do this. However SCA Tissue has however actually decreased their use of fibres over time which WWF could assess from the figures in their environmental report. This counts as proof for an increase in efficiency. SCA Tissue also provided an independent audit of the figures in their environmental report.

Total score for this question: 2/ 5

Given their actual reduction of fibre use it seems that SCA Tissue could easily score higher on this point if they clearly showed the mechanism by which they systematically decrease fibre use against a measurable target, including timelines and monitoring steps.

2.11. Procter and Gamble points per indicator 2006:

- Clear process containing implementation steps for a fibre reduction strategy and monitoring over time? In part. 0.75/1

Comment: WWF accepts Procter and Gamble reference to the TAD as implementation step to reduce fibre consumption (0.5 points), Procter and Gamble have provided some steps for their monitoring progress and implementation (0.25 points).

- A clear mechanism or use of innovative project(s) to credibly reduce fibre usage? 1.5/2

Comment The TAD is a clear mechanism (1 point), but the problem with energy and recycling in the TAD remains an issue. Whilst WWF appreciates the focus of Procter and Gamble on reducing fibre use through higher performance and lower basis weight, the issue of energy use and the problem with recycling in the TAD remains an issue. Procter and Gamble has demonstrated some other initiatives to reduce fibre use which have been credited with an additional half point (0.5 points).

- Proof of efficiency gains by company? Yes. 1/1

Comment: Plausible indication for fibre efficiency gains were provided

- Independent audit of this proof? No. 0/1

An additional 0.25 discretionary score is given for activities towards energy reduction

Total score for this question: 3.5/ 5

Procter and Gamble has increased its score for this question compared to 2005.

Procter and Gamble Scores and evaluation from 2005:

- clear process containing implementation steps for a fibre reduction strategy and monitoring over time 0.5/1
- comment: WWF accepts Procter and Gamble reference to the TAD as implementation step to reduce fibre consumption, as Procter and Gamble have not given clear steps for their monitoring progress and implementation only a half point is given.*
- a clear mechanism /use of innovative projects which is credibly reducing fibre 1/2

The TAD is a clear mechanism. But in view of the environmental trade-off due to high energy use only half the points were given for this indicator.

- proof for efficiency gains by company 1/1;
There is plausible indication for fibre efficiency gains through product examples and statistics on basis weight provided
- independent audit of this proof: 0/1

comment: Although WWF has positively scored the TAD machine for mechanism and implementation on fibre efficiency, it is important to highlight the high energy use of the TAD machine. Although Procter and Gamble states that they are addressing this through short and long term research programs this is an important issue for environmental trade off questions and needs to be addressed. WWF is also concerned about the difficulties of using recycled fibre with the TAD machine.

Total score for this question: 2.5/ 5

Procter and Gamble could score more points in this section if they clearly outlined monitoring steps for their reduction targets, publicly report achievements over time, show how they successfully address the energy and recycling issues to make up for energy use by the TAD and allowed third party audits of their efficiency gains and progress over time.

2.11. Metsä Tissue points per indicator 2006:

- Clear process containing implementation steps for a fibre reduction strategy and monitoring over time? Yes. 1/1 point

Comment: Metsä Tissue has indicated that it is monitoring implementation by mill against targets contained in its Continuous Improvement of Performance programme.

- A clear mechanism or use of innovative project(s) to credibly reduce fibre usage? Partially. 1/2 points

Comment: Metsä Tissue has shown a clear regular audit process which is working towards efficiency gains.

- Proof of efficiency gains by company? Yes. 1/1 point

Comment: WWF was able to establish efficiency gains by Metsä tissue due to their RMS reporting over time.

- Independent audit of this proof? No. 0/1 point

Total score for this question: 3/ 5

Metsä Tissue has increased its score for this question compared to 2005.

Metsä Tissue Scores and evaluation from 2005:

- clear process containing implementation steps for a fibre reduction strategy and monitoring over time 0/1
- a clear mechanism /use of innovative projects which is credibly reducing fibre 0/2
- proof for efficiency gains by company 0/1;
- independent audit of this proof: 0/1

Metsä provided information on how their product specifications drive fibre efficiency goals. WWF assigns a discretionary half a point for this (0.5)

Comment: Metsä has not shown a clear overall systematic process by which they implement fibre efficiency goals and also efficiency gains could not be assessed from the data they provided to WWF.

Total score for this question: 0.5/ 5

Metsä Tissue could score more points in this section if they clearly outlined implementation steps and mechanisms to achieve overall company reduction targets and how they monitor this, public reporting of achievements over time and allowed third party audits of their efficiency gains and progress over time.

2.11. Georgia Pacific points per indicator 2006:

- Clear process containing implementation steps for a fibre reduction strategy and monitoring over time? No. 0/1 point

Comment: There is no clear overall mechanism going beyond the innovative projects already credited.

- A clear mechanism or use of innovative project(s) to credibly reduce fibre usage? Yes. 2/2 points

Comment: Georgia Pacific was able to show a range of innovative products which warrant this score.

- Proof of efficiency gains by company? Yes. 1/1 point

Comment: Georgia Pacific was able to show some efficiency gains

- Independent audit of this proof? No 0/1 point

Total score for this question: 3/ 5

Georgia Pacific scores and evaluation from 2005:

- clear process containing implementation steps for a fibre reduction strategy and monitoring over time 0.5/1

comment: Georgia Pacific has given an indication of a systematic process to reduce fibre use through their internal processes. However no clear overall strategy or timeline was provided and there was only a focus on saving fibres through consumption, not in the production process. Therefore half points are given.

- a clear mechanism /use of innovative projects which is credibly reducing fibre 1/2

comment: Georgia Pacific has shown innovative approaches to decreasing fibre use at the consumer end. Half a point is given for this.

- proof for efficiency gains by company 1/1;

WWF accepts a plausible explanation by the company of technology leading to lesser consumption as proof of fibre use reduction

- independent audit of this proof: 0/1

Total score for this question: 2.5/ 5

Georgia Pacific could get more points if they explained how their research teams are systematically aiming to achieve a fibre reduction within a certain timeframe against a target and how they monitor this, in particular public reporting of achievements over time. They could get higher scores if they also address reducing fibre input in production in their strategy and allowed third party audits of their efficiency gains and progress over time

2.11. Kimberly Clark points per indicator 2006:

- Clear process containing implementation steps for a fibre reduction strategy and monitoring over time? Partially. 0.75/1 point

Comment: same score for this issue as in 2005.

- A clear mechanism or use of innovative project(s) to credibly reduce fibre usage? Partially. 1.5/2 points

comment on the score: The TAD is a clear mechanism (1 point). The problem with energy and recycling in the TAD remains however an issue. Kimberly Clark has demonstrated some other initiatives to reduce fibre use which have been credited with an additional half point (0.5 points).

- Proof of efficiency gains by company? Yes. 1/1 point

- Independent audit of this proof? No. 0/1 point

An additional 0.5 discretionary score is given for specific energy reduction targets on the TAD as part of the company's Vision 2010 objectives.

Total score for this question: 3.75/ 5

Kimberly Clark has increased its score for this question compared to 2005.

Kimberly Clark Scores and evaluation from 2005:

- clear process containing implementation steps for a fibre reduction strategy and monitoring over time 0.75/1

comment: WWF accepts Kimberly Clarks reference to their proprietary TAD technology as implementation step to reduce fibre consumption (0.5 points), Kimberly Clark also shows a systematic aspect through the Innovation Management Framework for its product and process development work (additional 0.25)

- a clear mechanism /use of innovative projects which is credibly reducing fibre 1/2
WWF accepts Kimberly Clark's reference to their technology as clear mechanism. Given environmental trade-off question of high energy use through the TAD machine only half the points were given for this indicator.

- proof for efficiency gains by company 0/1;
There is plausible indication for fibre efficiency gains through product examples and statistics on basis weight provided

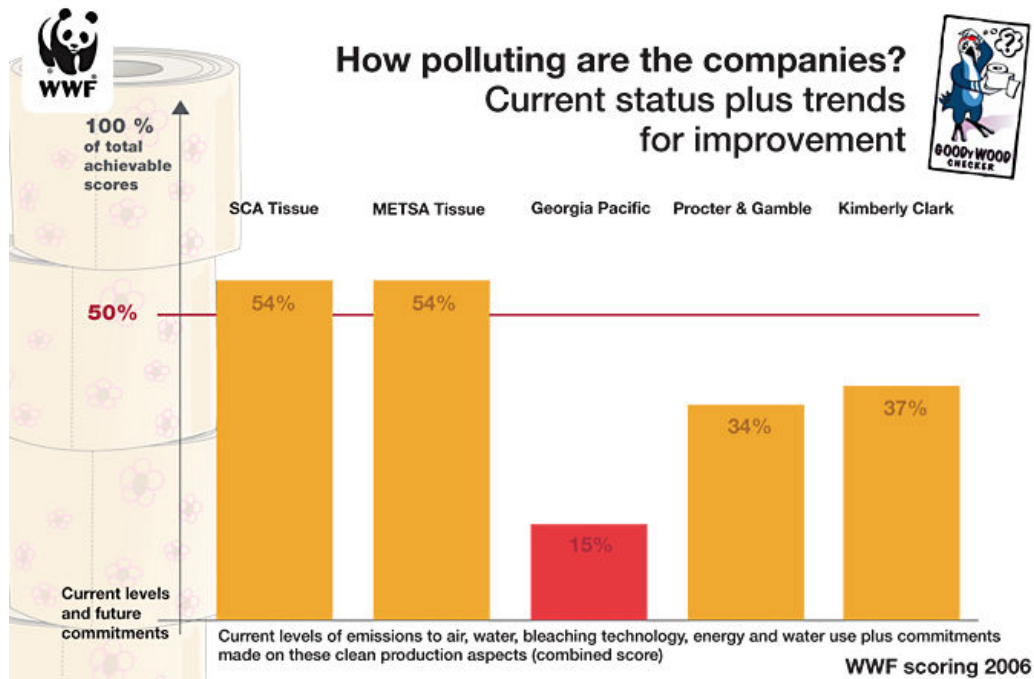
- independent audit of this proof: 0/1

comment: Kimberly Clark has not supplied proof or evidence of their efficiency claims

Total score for this question: 1.75/ 5

Kimberly Clark could get higher points if they provided a clearer explanation of how they plan to monitor progress over time, in particular public reporting of achievements over time; outline how they are addressing the additional energy levels needed for their proprietary TAD technology; provide proof of their efficiency claims; allowed third party audits of their efficiency gains and progress over time.

3) Clean production



This section is broken into two elements :

1. Comparability on the levels of clean production (questions 3.1 – 3.6)
2. Clear targets/ overall systems for achieving cleaner production (questions 3.7-3.14)

WWF assesses through these questions:

- Whether company data is comparable to the Best Available Techniques clean production levels for tissue production;
- Whether companies have targets for each of the relevant parameters, have credible internal enforcement mechanisms in place to achieve these targets for each of their mills and to monitor progress over time;
- Whether companies use the most environmentally friendly Totally Chlorine Free (TCF) bleaching method;

BAT:

Emissions to water.

Non integrated Tissue mills
 BOD < 0.4 kg/tonne
 COD <1.5 kg/tonne
 TSS <0.4 kg/tonne
 AOX < 0.01 kg/tonne
 P < 0.015 kg/tonne
 N < 0.25 kg/tonne
 FLOW <25 m3/t
 (page Xii of the Executive Summary BAT)

Energy

Non -Integrated tissue mills based on virgin fibre:

process heat demand 5.5 - 7.5 GJ/t and power demand 0.6 - 1.1MWh/t
fuel+electricity 2.6-3.18 MWh/t (gigajoule divided by 3.6 = Mwh)
(page Xiii of Executive Summary BAT)

3.1 Current use of bleaching methods?

Total achievable points: 4

Please note: Some indicator questions have changed since the 2005 scoring to increase the effectiveness of this question. More points have been assigned to better reflect the relative importance of TCF. WWF considers TCF to be the most environmentally friendly bleaching method.

WWF believes that:

- The least harmful or risky solution should be used.
- The elimination of any potential production of dioxins and other persistent, bioaccumulative or hazardous chemicals in effluents is the only sustainable direction for industry.
- The use of chlorine dioxide/ chlorine compounds creates unnecessary hazards and has damaging effects on the environment. Their use further poses unnecessary and avoidable risks for workers exposed to these chemicals and the communities in affected sites.
- Even with the best quality control, accidents in pulp mills can and do happen. Therefore, the mills should reduce any such risk by not using dangerous chemicals such as chlorine dioxide.
- Even though the amounts of toxic compounds per production unit can be significantly decreased through modern technology, the overall impact of a mill depends not only on the output per production unit but on the overall impact a mill has on a particular location. The size of modern pulp mills today is often double to four times the size of mills 20 years ago which leads to significantly larger overall environmental impacts.
- More recently a range of improvements have been made to Elemental Chlorine Free (ECF) bleaching. This is being achieved through various process changes and through the use of chemicals such as oxygen, ozone and hydrogen peroxide. However, the various processes that are collectively known as ECF have created confusion in the debate, particularly as there are wide differences in the quality of the effluents produced by different ECF processes. (For pulp production) the emissions range from 0.1kg to 2.0kg AOX /ADMT. In WWF's view ECF as a technology can only be considered as good as the worst ECF performance. To give some acknowledgement to technological progress however half a point has been assigned for proven emissions of less than 0.1kg AOX/ADMT.
- WWF wants to see the elimination of any potential production of dioxins and any other toxic substances and therefore only considers Totally Chlorine Free (TCF) Bleaching Processes as acceptable from an environmental point of view.

For WWF's new policy in bleaching please contact Duncan Pollard on
dpollard@wwfint.org

INDICATORS:

- a) TCF only in both own mills and purchased pulp - 4 points
- b) Use of TCF equal to, or over 75% - 3 points
- c) Use of TCF over 50% up to 75% - 2 points
- d) Use of TCF from 30% to 50% - 1 point
- e) If the company is not using 100% TCF; but only using the most modern technology leading to AOX emissions of less than 0.1kg/ADMT - 0.5 points (percentage of 0.5 points for those amounts less than 0.1kg/ADMT)

3.1. SCA Tissue points per indicator 2006:

the following indicator applies:

- Use of TCF over 50% up to 75% - 2/4 points

Total score for this question: 2/4

SCA Tissue uses the same levels of TCF as in 2005. WWF welcomes that SCA states that TCF is the only preferred bleaching method.

SCA Scores and evaluation from 2005

the following indicator applies:

b) Use of TCF over 50% - 2/3

SCA uses only TCF in their own pulp production and 50% of their pulp purchases are TCF.

Total score for this question: 2/3

3.1. Procter and Gamble points per indicator 2006:

the following indicator applies:

- Use of TCF from 30 to 50% - 1/4 points

Comment: Procter and Gamble buys 42% TCF.

- If the company is not using 100% TCF; but using the most modern technology leading to AOX emissions of less than 0.1 kg/ADMT - 0.195/0.5 points

Comment: Procter and Gamble uses oxygen delignified and/or hydrogen peroxide for the rest of their European Production. Percentage points are provided for ECF pulp qualifying for AOX levels <0.1kg/ADMT

Total score for this question: 1.195/4

Procter and Gamble uses the same levels of TCF as in 2005. Please note that the baseline score and indicators for this question have changed. The score has decreased as the focus of indicator e) is now focused on the actual AOX levels achieved with modern technology.

Procter and Gamble Scores and evaluation from 2005:

the following indicator applies:

c) Use of TCF 30 – 50% - 1/3

d) if apart from TCF the only other bleaching method is Enhanced ECF using delignified oxygen/ozone/hydrogen peroxide 0.5/0.5

Procter and Gamble buys 42% TCF; and uses only oxygen delignified and/or hydrogen peroxide for the rest of their European Production.

Total score for this question: 1.5/3

3.1. Metsä Tissue points per indicator 2006:

the following indicator applies

- Use of TCF equal to, or over 75% - 3/4 points

Discretionary score: WWF assigns an additional 0.75 points to Metsä Tissue for getting so close to a 100% score.

Total score for this question: 3.75/4

Metsä Tissue has significantly improved their score on this question. WWF welcomes Metsä Tissue's increased usage of TCF pulps to 99%. Please note that the baseline score for this question has changed.

Metsä Tissue scores and evaluation from 2005:

the following indicator applies:

b) Use of TCF over 50% - 2/3

TCF 80% ECF 20%

Total score for this question: 2/3

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

3.1. Georgia Pacific points per indicator 2006:

None of the indicators applies.

Total score for this question: 0/4

Although Georgia Pacific indicated progress on the issue of bleaching by using only TCF and ECF bleaching, WWF cannot assign any points for this question. For a non-zero-score Georgia Pacific will need to indicate actual levels of TCF currently used and the percentage of their ECF pulp bleaching which achieves less than 0.1 kg/ADMT. The levels of TCF reported as being used in 2005 were 11,1% which is below the threshold for achieving any points.

Georgia Pacific scores and evaluation from 2005:

Georgia Pacific uses 11.1% TCF which is under the threshold of scoring and the 60.3% oxygen delignified/ ozone/ hydrogen peroxide bleaching is reaching the threshold for additional scores from indicator d) either.

Total score for this question: 0/3

3.1. Kimberly Clark points per indicator 2006:

- None of the indicators apply.

Total score for this question: 0/4

The percentage of TCF pulp used by Kimberly Clark is below the threshold for achieving any points.

Kimberly Clark Scores and evaluation from 2005:

Kimberly Clark uses a mix of TCF and ECF - however no information has been provided how much. No points can be assigned.

Total score for this question: 0/3

3.2 Current water usage rate averaged across European production?

Total achievable points: 0.5

Please note: The indicator questions have been amended since the 2005 scoring to mainly focus on actual achievements and not on transparency. This is also reflected in the scoring.

Provision of data is a prerequisite for being evaluated on this question.

INDICATOR:

- a) Does the company waste water usage, averaged across all European operations lie within BAT levels? 0.5 points

BAT: FLOW should be less than 25 m³/t

3.2. SCA Tissue points per indicator 2006:

Company score against indicator:

- Does the company waste water usage, averaged across all European operations lie within BAT levels? No. 0/0.5 points

Discretionary score for improvement on waste water levels and proximity to BAT levels (25.7m³/t) - 0.25

Total score for this question: 0.25/0.5

SCA Tissue on average across Europe lies above recommended BAT levels for waste water. This is the same assessment as in the 2005 score. SCA Tissue were however able to show WWF improvements compared to its previous year average, now coming quite close to BAT levels.

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

WWF welcomes SCA's exceptional internal tracking against the BAT, which shows how the company is monitoring achievement against BAT levels. This has been credited in the transparency section below.

Please note that the transparency indicators no longer apply for this question.

SCA Scores and evaluation from 2005:

- a) Was information supplied mill by mill on water usage? 1/1
- b) Was Information supplied mill by mill on waste water? 1/1
- c) Does the company for an average across Europe lie within BAT levels for waste water 0/0.

Total score for this question: 2/2.5

For better scores, all companies need as a first and essential step to produce data which is comparable against the BAT levels. They also need to make this information public in a format which is straightforward to understand

3.2. Procter and Gamble points per indicator 2006:

Company score against indicator:

- Does the company waste water usage, averaged across all European operations lie within BAT levels? Yes. 0.5/0.5 points

Total score for this question: 0.5/0.5

WWF was able to score Procter and Gamble on this question this year'. Procter and Gamble lies on average across Europe within the recommended BAT levels for water usage.

Please note that the transparency indicators no longer apply for this question.

Procter and Gamble scores and evaluation from 2005:

- a) Was information supplied mill by mill on water usage? 0/1
- b) Was Information supplied mill by mill on waste water? 0/1
- c) Does the company for an average across Europe lie within BAT levels for waste water 0/0.5

Comment: The measurements provided by Procter and Gamble for water use are internal and are neither comparable to the BAT nor to the other companies. Waste water levels were not provided. No mill level information was provided.

Total score for this question: 0/2.5

3.2. Metsä Tissue points per indicator 2006:

Company scores against indicator:

- Does the company waste water usage, averaged across all European operations lie within BAT levels? Yes. 0.5/0.5 points

Total score for this question: 0.5/0.5

Metsä Tissue has improved its performance on the company's waste water use since 2005. Water usage now lies within recommended BAT levels. Metsä Tissue has increased its score for this indicator question in comparison to 2005.

Please note that the transparency indicators no longer apply for this question.

Metsä Tissue Scores and evaluation from 2005:

- a) Was information supplied mill by mill on water usage? 0/1
- b) Was Information supplied mill by mill on waste water? 1/1
- c) Does the company for an average across Europe lie within BAT levels for waste water 0/0.5

Total score for this question: 1/2.5

For better scores, all companies need as a first and essential step to produce data which is comparable against the BAT levels. They also need to make this information public in a format which is straightforward to understand.

3.2. Georgia Pacific points per indicator 2006:

Company score against indicator:

- Does the company waste water usage, averaged across all European operations lie within BAT levels? No. 0/0.5 points

Total score for this question: 0/0.5

Georgia Pacific scores the same for this question as in 2005. Georgia Pacific lies on average across Europe above the recommended BAT levels for waste water usage.

Please note that the transparency indicators no longer apply for this question.

Georgia Pacific scores and evaluation from 2005:

a) Was information supplied mill by mill on water usage? 0/1

b) Was Information supplied mill by mill on waste water? 1/1

c) Does the company for an average across Europe lie within BAT levels for waste water 0/0.5

Total score for this question: 1/2.5

3.2. Kimberly Clark points per indicator 2006:

Company score against indicator:

- Does the company waste water usage, averaged across all European operations lie within BAT levels? No. 0/0.5 points

Total score for this question: 0/0.5

Kimberly Clark scores the same for this question as in 2005. Kimberly Clark lies on average across Europe above the recommended BAT levels for waste water usage.

Please note that the transparency indicators no longer apply for this question.

Kimberly Clark Scores and evaluation from 2005:

a) Was information supplied mill by mill on water usage? 0/1

b) Was Information supplied mill by mill on waste water? 0/1

c) Does the company for an average across Europe lie within BAT levels for waste water 0/0.5

Comment: Kimberly Clark has supplied specific information on water use mill by mill to WWF. However the figures provided were only relative and given in terms of percentages, which meant that the data could neither be compared with the BAT nor with that of other companies. For the purpose of this question no points can be given. The detailed information provided on the internal tracking of water levels is credited further below. No comparable waste water figures were provided.

Total score for this question: 0/2.5

3.3 Current energy usage rate and energy sources across European production?

Total achievable points: 3

Please note: The indicator questions have been reduced and partially changed since the 2005 scoring to focus on actual achievements and not on transparency. This is also reflected in the scoring.

Provision of data is a prerequisite for being evaluated on this question.

INDICATOR

- a) Does the company's fuel usage averaged across all European operations lie within the recommended BAT levels? 0.5 points
- b) Does the company's electricity usage averaged across all European operations lie within the recommended BAT levels? 0.5 points

- c) The company can show that they have in place renewable energy systems – max 2 points (For example, water or wind turbine generators, biomass-fired Combined Heat and Power (CHP) system, re-use of waste water for the generation of heat, obtaining a proportion of your electricity from a green energy supplier. What percentage of the operation's power and heat are provided by renewable energy sources?)

BAT on FUEL (process heat demand) 5.5 - 7.5 GJ/t ELECTRICITY (power demand) 0.6 - 1.1MWh/t fuel+electricity 2.6-3.18 MWh/t

3.3. SCA Tissue points per indicator 2006:

- Does the company's fuel usage averaged across all European operations lie within the recommended BAT levels? No. 0/0.5 points

Comment: Despite adjustments for co-generation, SCA Tissue's current European average lies above the BAT levels. WWF is aware that TAD processing reduces fibre use, but it is more energy intensive. For the purpose of the scoring, mills using TAD are included in the European average.

- Does the company's electricity usage averaged across all European operations lie within the recommended BAT levels? No. 0/0.5 points

Comment: In response to the case made by SCA to differentiate between recycling and virgin fibre: for the production of recycled fibres, SCA Tissue lies within the BAT levels. However for the other mills the European average is above the BAT level, and for the purpose of the scoring, mills using TAD are included in the European average. No points are currently assigned for this.

- The company can show that they have in place renewable energy systems? Significantly. 1.5/2 points

Comment: SCA Tissue provides a range of examples of use of green electricity, biomass use, and nearly half of their mills use co-generation. SCA Tissue further shows the use of closed loop systems to conserve heat in a range of mills. Please note that SCA has achieved a higher score for this indicator than Georgia Pacific and Metsä Tissue, because they have demonstrated activity in a significant number of their mills.

Total score for this question: 1.5/3

SCA Tissue scores the same as in 2005 in relation to the BAT. SCA Tissue lies on average across Europe above the recommended BAT levels for fuel and electricity usage. SCA Tissue was able to demonstrate activity on renewable energy and energy savings in a significant number of its mills.

Please note that the transparency indicators no longer apply for this question.

SCA Scores and evaluation from 2005:

- Did the company provide mill by mill data on fuel use? 0.5/0.5
- Did the company provide mill by mill data on electricity use? 0.5/0.5
- Does the company's fuel usage averaged across all European operations lie within the recommended BAT levels? 0/0.5
- Does the company's electricity usage averaged across all European operations lie within the recommended BAT levels? 0/0.5

SCA has provided information on both electricity and fuel usage for each of their European mills. From the figures WWF established that SCA on average across Europe exceed the recommended BAT levels for fuel and electricity use.
Total score for this question: 1/2

3.3. Procter and Gamble points per indicator 2006:

- Does the company's fuel usage averaged across all European operations lie within the recommended BAT levels? No. 0/0.5 points
- Does the company's electricity usage averaged across all European operations lie within the recommended BAT levels? No. 0/0.5 points
- The company can show that they have in place renewable energy systems? No. 0/2 points

Total score for this question: 0/3

Procter and Gamble scores the same as in 2005 in relation to the BAT. Procter and Gamble lies on average across Europe above the recommended BAT levels for fuel and electricity usage.

Please note that the transparency indicators no longer apply for this question.

Procter and Gamble Scores and evaluation from 2005:

- *Did the company provide mill by mill data on fuel use? 0/0.5*
- *Did the company provide mill by mill data on electricity use? 0/0.5*
- *Does the company's fuel usage averaged across all European operations lie within the recommended BAT levels? 0/0.5*
- *Does the company's electricity usage averaged across all European operations lie within the recommended BAT levels? 0/0.5*

The energy use measures provided use an internal unit of measure and are therefore neither comparable to the BAT nor the other companies. No mill level data was provided.

Total score for this question: 0/2

3.3. Metsä Tissue points per indicator 2006:

Company scores against indicators

- Does the company's fuel usage averaged across all European operations lie within the recommended BAT levels? Yes. 0.5/0.5 points
- Does the company's electricity usage averaged across all European operations lie within the recommended BAT levels? Yes. 0/0.5 points
- The company can show that they have in place renewable energy systems? Partially. 1/2 points

Comment: Metsä Tissue's usage of biofuels is currently 18% of total and the company says that there is a trend towards increasing this. Metsä Tissue also provides examples of combined heat and power plants, use of green electricity and hydro power. Please note that Metsä Tissue achieves a higher score for this indicator than Georgia Pacific but a lower score than SCA Tissue, as the company shows activity on this issue in a few of their mills.

Total score for this question: 1.5/3

Metsä Tissue has improved its score for this question. The company's fuel use lies within BAT levels, which is an improvement from last year. Electricity use has also improved, but still lies above the BAT levels. Metsä Tissue was able to demonstrate activity on renewable energy and energy savings in a few of their mills.

Please note that the transparency indicators no longer apply for this question.

Metsä Tissue Scores and evaluation from 2005:

- Did the company provide mill by mill data on fuel use? 0.5/0.5
- Did the company provide mill by mill data on electricity use? 0.5/0.5
- Does the company's fuel usage averaged across all European operations lie within the recommended BAT levels? 0/0.5
- Does the company's electricity usage averaged across all European operations lie within the recommended BAT levels? 0/0.5

Metsä Tissue has provided information on both electricity and fuel usage for each of their European mills. From the figures WWF established that Metsä Tissue on average across Europe exceed the recommended BAT levels for fuel and electricity use.

Total score for this question: 1/2

3.3. Georgia Pacific points per indicator 2006:

Company scores against indicators

- Does the company's fuel usage averaged across all European operations lie within the recommended BAT levels? No. 0/0.5 points
- Does the company's electricity usage averaged across all European operations lie within the recommended BAT levels? No. 0/0.5 points
- The company can show that they have in place renewable energy systems. To some extent. 0.5/2 points

Comment: Georgia Pacific shows some activity on energy savings through co-generation and other energy saving methods. Georgia Pacific has also created internal mechanisms dedicated to energy optimisation.

Please note that Georgia Pacific achieves a lower score for this indicator than Metsä Tissue and SCA Tissue. The company shows a degree of activity on this issue through some examples. It also focuses more on energy efficiency than renewable energy.

Total score for this question: 0.5/3

Georgia Pacific reports no change in the fuel use and energy levels of the company in relation to the BAT. Georgia Pacific lies on average across Europe above the recommended BAT levels for fuel and electricity usage. Georgia Pacific was able to demonstrate some activity on renewable energy and energy savings with a few examples.

Please note that the transparency indicators no longer apply for this question.

Georgia Pacific scores and evaluation from 2005:

- Did the company provide mill by mill data on fuel use? 0.5/0.5
- Did the company provide mill by mill data on electricity use? 0.5/0.5
- Does the company's fuel usage averaged across all European operations lie within the recommended BAT levels? 0/0.5
- Does the company's electricity usage averaged across all European operations lie within the recommended BAT levels? 0/0.5

Georgia Pacific has provided information on both electricity and fuel usage for each of their European mills. From the figures WWF established that Georgia Pacific on average across Europe exceed the BAT levels for fuel and electricity use.

Total score for this question: 1/2

3.3. Kimberly Clark points per indicator 2006:

- Does the company's fuel usage averaged across all European operations lie within the recommended BAT levels? No. 0/0.5 points
- Does the company's electricity usage averaged across all European operations lie within the recommended BAT levels? No. 0/0.5 points

- The company can show that they have in place renewable energy systems? No. 0/2 points

Total score for this question: 0/3

Kimberly Clark scores the same as in 2005 in relation to the BAT. Kimberly Clark lies on average across Europe above the recommended BAT levels for fuel and electricity usage.

Please note that the transparency indicators no longer apply for this question.

Kimberly Clark Scores and evaluation from 2005:

- Did the company provide mill by mill data on fuel use? 0/0.5
- Did the company provide mill by mill data on electricity use? 0/0.5
- Does the company's fuel usage averaged across all European operations lie within the recommended BAT levels? 0/0.5
- Does the company's electricity usage averaged across all European operations lie within the recommended BAT levels? 0/0.5

Comment: Kimberly Clark has supplied specific information on energy use for each of their European mills to WWF. However the figures given were only relative and given in terms of percentages which meant that the data could neither be compared with the BAT nor with other companies. For the purpose of this question no points can be given. The detailed information provided on the internal tracking of energy levels is credited in questions 3.13 and 3.14 below.

Total score for this question: 0/2

3.4 Current levels of emissions to air averaged across European production?

Total achievable points: 1.5

Please note: The indicator questions have been reduced since the 2005 scoring to mainly focus on actual achievements and not on transparency. This is also reflected in the scoring.

Provision of data is a prerequisite for being evaluated on this question.

INDICATORS:

- a) Score for comparatively lower levels of CO₂ compared to the other companies? 0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

- b) Score for comparatively lower levels of SO₂ compared to the other companies? 0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

- c) Score for comparatively lower levels of NO_x compared to the other companies? 0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

Comment: This question does not use any baseline data as this currently could not clearly be established from the BAT Reference document. In the light of this, it was WWF's intention to score positively the performance of a company which performs best relative to the other companies. However, the differences in the form of data

provided by the companies has made it impossible to assign meaningful scores for this.

It is WWF's intention to review this scoring once baseline data has been sourced and to score companies against this baseline.

3.4. SCA Tissue points per indicator 2006:

- Score for comparatively lower levels of CO₂ compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

- Score for comparatively lower levels of SO₂ compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

- Score for comparatively lower levels of NO_x compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

Total score for this question: 0/1.5

SCA Scores and evaluation from 2005:

a) Did the company provide information mill by mill on CO₂ levels? 0.33/0.33

b) Did the company provide information mill by mill on SO₂ levels? 0.33/0.33

c) Did the company provide information mill by mill on NO_x levels? 0.33/0.33

d) Score for comparatively lower levels of CO₂ compared to the other companies? 0/0.5

e) Score for comparatively lower levels of SO₂ compared to the other companies? 0.5/0.5

f) Score for comparatively lower levels of NO_x compared to the other companies? 0/0.5

Comment: In comparison to the companies who have also provided data, Metsä and GP, SCA has the lowest SO₂ levels

Total score for this question: 1.5/2.5

3.4. Procter and Gamble points per indicator 2006:

- Score for comparatively lower levels of CO₂ compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

- Score for comparatively lower levels of SO₂ compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

- Score for comparatively lower levels of NO_x compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

Total score for this question: 0/1.5

Procter and Gamble Scores and evaluation from 2005:

a) Did the company provide information mill by mill on CO₂ levels? 0/0.33

b) Did the company provide information mill by mill on SO₂ levels? 0/0.33

c) Did the company provide information mill by mill on NO_x levels? 0/0.33

- d) Score for comparatively lower levels of CO₂ compared to the other companies? 0/0.5
- e) Score for comparatively lower levels of SO₂ compared to the other companies? 0/0.5
- f) Score for comparatively lower levels of NO_x compared to the other companies? 0/0.5

Comment: The measurements provided by Procter and Gamble use an internal unit of measure and are therefore neither comparable to the BAT nor the other companies. No mill level data was provided.

Total score for this question: 0/2.5

3.4. Metsä Tissue points per indicator 2006:

- Score for comparatively lower levels of CO₂ compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

- Score for comparatively lower levels of SO₂ compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

- Score for comparatively lower levels of NO_x compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

Total score for this question: 0/1.5

Metsä Tissue scores and evaluation from 2005:

- a) Did the company provide information mill by mill on CO₂ levels? 0.33/0.33
- b) Did the company provide information mill by mill on SO₂ levels? 0.33/0.33
- c) Did the company provide information mill by mill on NO_x levels? 0.33/0.33
- d) Score for comparatively lower levels of CO₂ compared to the other companies? 0/0.5
- e) Score for comparatively lower levels of SO₂ compared to the other companies? 0/0.5
- f) Score for comparatively lower levels of NO_x compared to the other companies? 0/0.5

Comment: Metsä Tissue do not have lowest scores on any of the parameters, compared to SCA Tissue or Georgia Pacific.

Total score for this question: 1/2.5

3.4. Georgia Pacific points per indicator 2006:

- Score for comparatively lower levels of CO₂ compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

- Score for comparatively lower levels of SO₂ compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

- Score for comparatively lower levels of NO_x compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

Total score for this question: 0/1.5

Georgia Pacific scores and evaluation from 2005:

- a) Did the company provide information mill by mill on CO₂ levels? 0.33/0.33
- b) Did the company provide information mill by mill on SO₂ levels? 0.33/0.33

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A comparable evaluation was undertaken in November 2005.

c) Did the company provide information mill by mill on NO_x levels? 0.33/0.33
 d) Score for comparatively lower levels of CO₂ compared to the other companies? 0.5/0.5
 e) Score for comparatively lower levels of SO₂ compared to the other companies? 0/0.5
 f) Score for comparatively lower levels of NO_x compared to the other companies? 0.5/0.5
 Comment: In comparison to the companies who have also provided data, Metsä Tissue and SCA Tissue, Georgia Pacific has the lowest CO₂ and NO_x levels
Total score for this question: 2/2.5

3.4. Kimberly Clark points per indicator 2006:

- Score for comparatively lower levels of CO₂ compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

- Score for comparatively lower levels of SO₂ compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

- Score for comparatively lower levels of NO_x compared to the other companies? 0/0.5 points

Comment: Due to the difficulty of comparing the different production processes of the companies we are not assigning any points to this indicator.

Total score for this question: 0/1.5

Kimberly Clark Scores and evaluation from 2005:

- Did the company provide information mill by mill on CO₂ levels? 0/0.33
- Did the company provide information mill by mill on SO₂ levels? 0/0.33
- Did the company provide information mill by mill on NO_x levels? 0/0.33
- Score for comparatively lower levels of CO₂ compared to the other companies? 0/0.5
- Score for comparatively lower levels of SO₂ compared to the other companies? 0/0.5
- Score for comparatively lower levels of NO_x compared to the other companies? 0/0.5

Comment: Some global data on emissions to air can be found on the web but they are not tissue specific, nor Europe specific and not mill by mill and therefore can not be given a positive score.
Total score for this question: 0/2.5

3.5 Current levels of emissions to water averaged across European production?

Total achievable points:4

Please note: The indicator questions have been reduced and some slightly changed since the 2005 scoring to mainly focus on actual achievements and not on transparency. This is also reflected in the scoring. The questions reflect with higher scores the importance of AOX and COD.

Provision of data is a prerequisite for being evaluated on this question.

WWF puts a special focus on AOX and COD in this scoring as they are good indicators for the “clean-ness” of the tissue manufacture process. The levels of AOX and COD produced by ECF bleaching processes are good indicators of the type of ECF process being used.

Although the most advanced ECF technologies in a number of modern mills have made significant progress towards improving environmental performance, only a small number of mills using ECF actually fall into this category. The various processes that are collectively known as ECF have created a confusion in the debate especially as there are wide differences in the quality of their effluents. In WWF's opinion there is no such thing as "an ECF" process since there are 3 or 4 different ECF processes which vary considerably in the

quality of effluents produced. For example emissions range from 0.1kg to 2.0kg AOX/ADMT (for pulp production). In WWF's view ECF as a technology can only be considered as good as the worst ECF performance. ECF technology uses chlorine dioxide/chlorine compounds and hence carries a range of environmental risks.

For WWFs new policy in bleaching please contact Duncan Pollard dpollard@wwfint.org

AOX

Absorbable Organic Halide (AOX) is defined as the amount of chloride, bromide or iodide bound to dissolved or suspended organic material that can be determined in a sample using a specific test procedure. AOX compounds are formed when chlorine or chlorine-based chemicals are used in bleaching of pulp.

AOX is a good sum parameter to describe how well managed a mill is and what kind of bleaching technique is used. AOX illustrates how process changes and treatment technologies reduce discharges of compounds that are related to harmful chlorinated organic pollutants such as dioxin and furans found in wastewater.

Chemical Oxygen Demand (COD)

The COD test measures the oxygen required for total oxidation of the organic compounds. It has rapidly become the most practical method of measuring the amount of organic matter in the effluent.

The COD discharge level is dependant of the Kappa number of the unbleached pulp, the effluent treatment method and the degree of effluent recovery.

INDICATORS:

- a) Do the company BOD levels averaged across Europe lie within the recommended BAT levels? 0.5 points
- b) Do the company COD levels averaged across Europe lie below the recommended BAT levels? 0.5 points Within the recommended BAT levels? 0.25 points
- c) Do the company TSS levels averaged across Europe lie within the recommended BAT levels? 0.5 points
- d) AOX levels
 - Does the company have zero AOX levels in each of its European mills? If so, 1.5 points.

Comment: please note that two indicator questions have been deleted as they would give no conclusive results for tissue production. Whereas the levels of AOX 0.1kg/ADMT is a limit WWF recommends for pulp, the BAT levels for AOX are lower and hence a better indicator. The BAT levels on AOX further don't provide a lower limit and hence the following indicator is sufficient for measuring performance of a company. The score level is low as we consider the current BAT levels not sufficient on AOX which in WWFs opinion should have a zero target:

- Do the company AOX levels in each of the company's European mills lie within the recommended BAT levels? 0.25 points
- e) Do the company P levels averaged across Europe lie within the recommended BAT levels? 0.5 points
 - f) Do the company N levels averaged across Europe lie within the recommended BAT levels? 0.5 points

BAT

BOD < 0.4 kg/tonne COD <1.5 kg/tonne TSS <0.4 kg/tonne
--

AOX < 0.01 kg/tonne
P < 0.015 kg/tonne
N < 0.25 kg/tonne

3.5 SCA tissue points per indicator 2006:

Company scores per indicator

- Do the company BOD levels averaged across Europe lie within the recommended BAT levels? No. 0/0.5 points
- Do the company COD levels averaged across Europe lie below the recommended BAT levels? No. 0/0.5 points Within the recommended BAT levels? No. 0/0.25 points
- Do the company TSS levels averaged across Europe lie within the recommended BAT levels? No. 0/0.5 points
- AOX levels
 - Does the company have zero AOX levels in each of its European mills? No. 0/1.5 points.
 - Do the company AOX levels in each of the company's European mills lie within the recommended BAT levels? Yes. 0.5/1.5 points
- Do the company P levels averaged across Europe lie within the recommended BAT levels? Yes. 0.5/0.5 points
- Do the company N levels averaged across Europe lie within the recommended BAT levels? Yes. 0.5/0.5 points

Total score for this question: 1.5/4

SCA Tissue lies on average for European production within the recommended BAT levels for AOX, P and N. SCA Tissue lies over the recommended levels for COD, BOD and TSS. This is the same as in the 2005 score.

Please note that the transparency indicators no longer apply for this question.

SCA Scores and evaluation from 2005:

- Did the company provide information mill by mill on BOD, COD, TSS, AOX, P, N levels? 1/1*
- Do the company BOD levels averaged across Europe lie within the recommended BAT levels? 0/0.5*
- Do the company COD levels averaged across Europe lie within the recommended BAT levels? 0/0.5*
- Do the company TSS levels averaged across Europe lie within the recommended BAT levels? 0/0.5*
- Do the company AOX levels averaged across Europe lie within the recommended BAT levels? 0.5/0.5*
- Do the company P levels averaged across Europe lie within the recommended BAT levels? 0.5/0.5*
- Do the company N levels averaged across Europe lie within the recommended BAT levels? 0.5/0.5*

Comment: SCA has supplied information across all parameters mill by mill. From the data WWF could establish that SCA lies within the Best Available Techniques levels for P, N and AOX but exceeds these levels for COD, BOD and TSS.

Total score for this question: 2.5/4

3.5 Procter and Gamble points per indicator 2006:

WWF was unable to score Procter and Gamble on this indicator as data from only one mill was provided. Most of Procter and Gamble's European products are manufactured using market pulp, which means that the emissions to water happen somewhere other than in Procter and Gamble mills. It is important for WWF to see that companies are accountable for their emissions, regardless of whether they produce the pulp themselves or whether they are purchasing on an open pulp market where the emissions are produced elsewhere.

For the time being no score can be assigned. WWF will ask Procter and Gamble and all the other companies sourcing market pulp for more transparency about how they ensure that the pulp they buy has not been produced using polluting production mechanisms.

Total score for this question: 0/4

Procter and Gamble Scores and evaluation from 2005:

- a) Did the company provide information mill by mill on BOD, COD, TSS, AOX, P, N levels? 0/1
- b) Do the company BOD levels averaged across Europe lie within the recommended BAT levels? 0/0.5
- c) Do the company COD levels averaged across Europe lie within the recommended BAT levels? 0/0.5
- d) Do the company TSS levels averaged across Europe lie within the recommended BAT levels? 0/0.5
- e) Do the company AOX levels averaged across Europe lie within the recommended BAT levels? 0/0.5
- f) Do the company P levels averaged across Europe lie within the recommended BAT levels? 0/0.5
- g) Do the company N levels averaged across Europe lie within the recommended BAT levels? 0/0.5

Comment: No information was provided on these parameters by Procter and Gamble

Total score for this question: 0/4

3.5 Metsä Tissue points per indicator 2006:

- Do the company BOD levels averaged across Europe lie within the recommended BAT levels? Yes. 0.5/0.5 points
- Do the company COD levels averaged across Europe lie below the recommended BAT levels? No. 0/0.5 points Within the recommended BAT levels? No. 0/0.25 points
- Do the company TSS levels averaged across Europe lie within the recommended BAT levels? Yes. 0.5/0.5 points
- AOX levels
 - Does the company have zero AOX levels in each of its European mills? No. 0/1.5 points.
 - Do the company AOX levels in each of the company's European mills lie within the recommended BAT levels? Yes. 0.25/1.5 points
- Do the company P levels averaged across Europe lie within the recommended BAT levels? Yes. 0.5/0.5 points
- Do the company N levels averaged across Europe lie within the recommended BAT levels? Yes. 0.5/0.5 points

Total score for this question: 2.25/4

Metsä Tissue lies on average across Europe within recommended BAT levels for BOD, TSS, AOX, P and N.

Please note that the transparency indicators no longer apply for this question.

Metsä Tissue scores and evaluation from 2005:

- a) Did the company provide information mill by mill on BOD, COD, TSS, AOX, P, N levels? 1/1
- b) Do the company BOD levels averaged across Europe lie within the recommended BAT levels? 0.5/0.5
- c) Do the company COD levels averaged across Europe lie within the recommended BAT levels? 0/0.5
- d) Do the company TSS levels averaged across Europe lie within the recommended BAT levels? 0.5/0.5
- e) Do the company AOX levels averaged across Europe lie within the recommended BAT levels? 0.5/0.5

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A comparable evaluation was undertaken in November 2005.

f) Do the company P levels averaged across Europe lie within the recommended BAT levels? 0.5/0.5
 g) Do the company N levels averaged across Europe lie within the recommended BAT levels? 0.5/0.5
 Comment: Metsä Tissue has supplied information across all parameters mill by mill. From the data WWF could establish that Metsä Tissue lies within the Best Available Techniques levels for AOX, BOD, TSS, P and N but exceeds these levels for COD.
Total score for this question: 3.5/4

3.5 Georgia Pacific points per indicator 2006:

- Do the company BOD levels averaged across Europe lie within the recommended BAT levels? Yes. 0.5/0.5 points
- Do the company COD levels averaged across Europe lie below the recommended BAT levels? No. 0/0.5 points Within the recommended BAT levels? No. 0/0.25 points
- Do the company TSS levels averaged across Europe lie within the recommended BAT levels? No. 0/0.5 points
- AOX levels
 - Does the company have zero AOX levels in each of its European mills? No. 0/1.5 points.
 - Do the company AOX levels in each of the company's European mills lie within the recommended BAT levels? No. 0/1.5 points
- Do the company P levels averaged across Europe lie within the recommended BAT levels? No. 0/0.5 points
- Do the company N levels averaged across Europe lie within the recommended BAT levels? Yes. 0.5/0.5 points

Total score for this question: 1/4

Georgia Pacific did not supply new mill by mill data to update the data provided for 2005 score, and it indicated similar levels to 2005. Using last year's figures, Georgia Pacific lies within the recommended BAT levels on BOD and N. Georgia Pacific lies on average across Europe over the recommended BAT levels for COD, TSS, AOX and P.

Georgia Pacific noted improvements on COD, BOD and TSS. WWF was unable to establish from the information provided whether Georgia Pacific now lies within the BAT levels for COD and TSS.

Please note that the transparency indicators no longer apply for this question.

Georgia Pacific scores and evaluation from 2005:

- a) Did the company provide information mill by mill on BOD, COD, TSS, AOX, P, N levels? 1/1
 b) Do the company BOD levels averaged across Europe lie within the recommended BAT levels? 0.5/0.5
 c) Do the company COD levels averaged across Europe lie within the recommended BAT levels? 0/0.5
 d) Do the company TSS levels averaged across Europe lie within the recommended BAT levels? 0/0.5
 e) Do the company AOX levels averaged across Europe lie within the recommended BAT levels? 0/0.5
 f) Do the company P levels averaged across Europe lie within the recommended BAT levels? 0/0.5
 g) Do the company N levels averaged across Europe lie within the recommended BAT levels? 0.5/0.5

Comment: Georgia Pacific has supplied information across all parameters mill by mill. From the data WWF could establish that Georgia Pacific lies within the BAT levels for N and BOD.

Total score for this question: 2/4

3.5 Kimberly Clark points per indicator 2006:

Company scores per indicator

- Do the company BOD levels averaged across Europe lie within the recommended BAT levels? Yes. 0.5/0.5 points
- Do the company COD levels averaged across Europe lie below the recommended BAT levels? No. 0/0.5 points. Within the recommended BAT levels? Yes. 0.25/1.5 points
- Do the company TSS levels averaged across Europe lie within the recommended BAT levels? Yes. 0.5/0.5 points
- AOX levels
 - Does the company have zero AOX levels in each of its European mills? No. 0/1.5 points.
 - Do the company AOX levels in each of the company's European mills lie within the recommended BAT levels? Yes. 0.25/1.5 points

Do the company P levels averaged across Europe lie within the recommended BAT levels? In part. 0.25/0.5 points

Comment: One mill is a statistical anomaly for P due to high phosphorous incoming water. The average across Europe is therefore just over the BAT limit. However WWF credits partial scores for the lower levels of P in other mills.

Do the company N levels averaged across Europe lie within the recommended BAT levels? Yes. 0.5/0.5 points

Total score for this question: 2.25/4

Kimberly Clark lies on average across Europe within recommended BAT levels for BOD, COD, TSS, AOX, in part for P, and for N.

<p>Kimberly Clark Scores and evaluation from 2005:</p> <p>a) Did the company provide information mill by mill on BOD, COD, TSS, AOX, P, N levels? 0/1</p> <p>b) Do the company BOD levels averaged across Europe lie within the recommended BAT levels? 0/0.5</p> <p>c) Do the company COD levels averaged across Europe lie within the recommended BAT levels? 0/0.5</p> <p>d) Do the company TSS levels averaged across Europe lie within the recommended BAT levels? 0/0.5</p> <p>e) Do the company AOX levels averaged across Europe lie within the recommended BAT levels? 0/0.5</p> <p>f) Do the company P levels averaged across Europe lie within the recommended BAT levels? 0/0.5</p> <p>g) Do the company N levels averaged across Europe lie within the recommended BAT levels? 0/0.5</p> <p>Comment: No information was provided on these parameters by Kimberly Clark</p> <p>Total score for this question: 0/4</p>

<p>3.6 Current waste levels averaged across European production?</p> <p>Total achievable points: 1</p> <p>An indicator question has been added to better reflect the difference between solid and hazardous waste.</p>
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Comment: This question does not use any baseline data as this could not clearly be established from the BAT Reference document. Therefore this question uses at present only a transparency score. It is WWF's intention to review this scoring once baseline data has been sourced and to score companies against this baseline.

INDICATORS:

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A comparable evaluation was undertaken in November 2005.

- Did the company provide information on waste levels for each European mill? 0.5 points
- Did the company provide separate information for solid and hazardous waste? 0.5 points

3.6. SCA Tissue points per indicator 2006

Company scores against indicators

- Did the company provide information on waste levels for each European mill? Yes. 0.5/0.5 points
- Did the company provide separate information for solid and hazardous waste? Yes. 0.5/0.5 points

Total score for this question: 1/1

SCA Scores and evaluation from 2005:

Did the company provide information on waste levels for each European mill? 1/1

Total score for this question: 1/1

For better scores, all companies need as a first and essential step to produce data which is comparable against the BAT levels. They also need to make this information public in a format which is straightforward to understand.

3.6 Procter and Gamble points per indicator 2006:

Company scores against indicators

- Did the company provide information on waste levels for each European mill? Yes. 0.5/0.5 points
- Did the company provide separate information for solid and hazardous waste? Yes. 0.5/0.5 points

Total score for this question: 1/1

Procter and Gamble Scores and evaluation from 2005:

Did the company provide information on waste levels for each European mill? 0/1

Comment: The measurements provided by Procter and Gamble are internal measurements and not provided mill by mill.

Total score for this question: 0/1

3.6. Metsä Tissue points per indicator 2006:

Company scores against indicators

- Did the company provide information on waste levels for each European mill? Yes. 0.5/0.5 points
- Did the company provide separate information for solid and hazardous waste? Yes. 0.5/0.5 points

Total score for this question: 1/1

Metsä Tissue scores and evaluation from 2005:

Did the company provide information on waste levels for each European mill? 1/1

Total score for this question: 1/1

For better scores, all companies need as a first and essential step to produce data which is comparable against the BAT levels. They also need to make this information public in a format which is straightforward to understand.

3.6. Georgia Pacific points per indicator 2006:

Company scores against indicators

- Did the company provide information on waste levels for each European mill? 0.5/0.5 points
- Did the company provide separate information for solid and hazardous waste? 0/0.5 points

Comment: Georgia Pacific did not provide separate figures for solid waste.

Total score for this question: 0.5/1

Georgia Pacific scores and evaluation from 2005:

Did the company provide information on waste levels for each European mill? 1/1

Total score for this question: 1/1

3.6. Kimberly Clark points per indicator 2006:

Company scores against indicators

- Did the company provide information on waste levels for each European mill? Yes. 0.5/0.5 points
- Did the company provide separate information for solid and hazardous waste? Yes. 0.5/0.5 points

Total score for this question: 1/1

Kimberly Clark Scores and evaluation from 2005:

Did the company provide information on waste levels for each European mill? 1/1

Comment: Kimberly Clark did not supply this information for each European mill. However Kimberly Clark outlined an interesting waste handling programme which is credited in 3.13 and 3.14 below.

Total score for this question: 0/1

3.7 Does the company have a Europe wide clear water use reduction target?

Total achievable points: 1

INDICATOR:

- a) Does the company have a clear/measurable Europe-wide reduction target including timelines? 1 point
- b) Discretionary score: indication for future change/ other promising steps 0.25 points

This question enquires into the existence of a Europe-wide measurable target. This is an important indicator which shows that companies are taking strategic and effective steps to reduce water use for their entire European production and also to monitor this over time.

Comment: These scores do not measure the quality of the actual reduction target and whether this is sufficient in environmental terms. This cannot be assessed independently of other factors - it is currently not possible to establish an absolute best level in environmental terms.

3.7.SCA Tissue points per indicator 2006:

Does the company have a clear/measurable Europe-wide water use reduction target including timelines? 1/1 point

Total score for this question: 1/1

SCA Tissue has increased its score for this question. WWF welcomes that SCA Tissue has followed through with their promise from 2005 and has set a clear water use reduction target of 15% until 2010. This target has been published in the company's public sustainability report.

SCA Scores and evaluation from 2005:

a) Does the company have a clear/measurable Europe-wide reduction target including timelines? 0/1 point

Discretionary score: indication for future change/other promising steps 0.25/0.25 points

Comment: SCA Tissue has not currently set clear Europe-wide targets for reducing water consumption and concrete timelines to achieve them. This is currently the responsibility of the mills. SCA Tissue indicated however a process for setting water saving targets for 2008 by the end of 2005 and that they may be consolidated in one overall SCA goal. WWF assigns a discretionary score for positive indications.

Total score for this question: 0.25/1

SCA Tissue could score more in this section once their internal processes have been finalised and SCA Tissue commits to explicit Europe-wide reduction targets and concrete timelines to achieve these targets.

3.7. Procter and Gamble points per indicator 2006:

Does the company have a clear/measurable Europe-wide reduction target including timelines? Yes. 1/1 point

Total score for this question: 1/1

Procter and Gamble has a clear year on year quantitative water use reduction target. The company scores the same for this question as in 2005.

Procter and Gamble Scores and evaluation from 2005:

a) Does the company have a clear/measurable Europe-wide reduction target including timelines? 1/1 point

Comment: Procter and Gamble has a clear quantitative water use reduction target per year.

Total score for this question: 1/1

3.7.Metsä Tissue points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target including timelines? No. 0/1 point
- Discretionary score: 0.25 points

Total score for this question: 0.25/1

Metsä Tissue scores the same for this question as in 2005. Metsä Tissue has not currently set Europe-wide targets for reducing water consumption or concrete timelines to achieve them - this is currently in the responsibility of each individual mill. Metsä Tissue has shown clear reduction targets for a few of their individual mills. WWF credits this with a discretionary score. Metsä Tissue scores the same as in 2005.

Metsä Tissue scores and evaluation from 2005:

a) Does the company have a clear/measurable Europe-wide reduction target including timelines? 0/1 point

b) Discretionary score: indication for future change/ other promising steps 0.25/0.25 points

Comment: Metsä Tissue has not currently set Europe-wide targets for reducing water consumption and concrete timelines to achieve them. This is currently in the responsibility of the mills. Metsä Tissue has however a long term policy to be below BAT reference values in water consumption at each of their mills and gets a discretionary score for promising steps.

Total score for this question: 0.25/1

Metsä Tissue could increase their score by committing more explicitly to an overall reduction target as well as concrete timelines to achieve these targets

3.7.Georgia Pacific points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target including timelines? Yes. 0/1 point
- Discretionary score: 0.25 points

Total score for this question: 0.25/1

Georgia Pacific scores the same for this question as in 2005. Georgia Pacific indicates no change to its response to this question since 2005.

Georgia Pacific scores and evaluation from 2005:

a) Does the company have a clear/measurable Europe-wide reduction target including timelines? 0/1 point

b) Discretionary score: indication for future change/other promising steps 0.25/0.25 points

Comment: Georgia Pacific has not currently set Europe-wide targets for reducing water consumption and concrete timelines to achieve them. Georgia Pacific has outlined an internal process, by which the company intends to reduce water consumption. For this WWF gives discretionary score for promising steps.

Total score for this question: 0.25/1

Georgia Pacific could increase their score by committing more explicitly to an overall reduction target as well as concrete timelines to achieve these targets.

3.7. Kimberly Clark points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target including timelines? Yes. 1/1 point

Total score for this question: 1/1

Kimberly Clark has a clear quantitative water use reduction target. Kimberly Clark scores the same on this question as in 2005. WWF welcomes that Kimberly Clark has fulfilled its promise to further reduce their water use reduction benchmark in its 2010 process.

Kimberly Clark Scores and evaluation from 2005:

- Does the company have a clear/measurable Europe-wide reduction target including timelines? 1/1 point

Comment: Kimberly Clark has a clear quantitative water use reduction target with a clear timeframe to achieve this target. Kimberly Clark was also able to show how many mills have already achieved this target and they have given indications that they may possibly reduce their current benchmark in the Vision 2010 process.

Total score for this question: 1/1

3.8 Does the company have a Europe wide energy use reduction target as well as a target on renewable energy sources, including timelines?

Total achievable points: 3

Please note: The indicator questions have partially changed since the 2005 scoring to put more focus on the importance of renewable energy

INDICATOR

a) Does the company have a clear/measurable Europe-wide reduction target for energy used in the production process, including timelines? 1 point

b) Does the company have a clear/measurable Europe-wide target for the use of renewable energy sources, including timeline? 2 point. (For example, water or wind turbine generators, biomass-fired Combined Heat and Power (CHP) system, re-use of waste water for the generation of heat, obtaining a proportion of your electricity from a green energy supplier. What percentage

of the operation's power and heat will be provided by renewable energy sources?)

Discretionary score for an indication of future change/ other promising steps – any steps – 0.25 point; plus additional steps including renewables - 0.25 points

3.8.SCA Tissue points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target for energy used in the production process, including timelines? Yes. 1/1 point
- Comment: WWF welcomes SCA Tissue's follow-through of the positive indications from 2005, and the clear measurable Europe-wide target the company has set for energy use reduction.
- Does the company have a clear/measurable Europe-wide target for the use of renewable energy sources, including timeline? No. 0/2 point.

A discretionary score is assigned for the progress SCA has reported on renewable energy through its ESAVE programme - 0.5 points

Total score for this question: 1.5/3

SCA Scores and evaluation from 2005:

- a) Does the company have a clear/measurable Europe-wide reduction target for energy, including timelines? 0/1 point
- b) Does the company have a clear/measurable Europe-wide target for the use of renewable energy sources, including timeline? 0/1 point.
- c) Discretionary score: indication for future change/ other promising steps 0.25/0.25 points

Comment: SCA Tissue has not currently set clear Europe-wide targets for for energy use and renewable energy sources or concrete timelines to achieve them. SCA indicated however a process for setting energy use targets for 2008 by the end of 2005; These targets may be consolidated in one overall goal. SCA Tissue has also shown past improvements, for which WWF assigns a discretionary score (0.25).

Total score for this question: 0.25/2

SCA Tissue can score more in this section once their internal processes have been finalised, and if they commit to an explicit Europe-wide reduction target for energy use and an explicit Europe wide target for increasing renewable energy; Both need concrete timelines.

3.8.Procter and Gamble points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target for energy used in the production process, including timelines? Yes. 1/1 point
- Does the company have a clear/measurable Europe-wide target for the use of renewable energy sources, including timeline? No. 0/2 point.

Total score for this question: 1/3

Procter and Gamble has a clear/measurable Europe-wide reduction target for energy. The company could increase its score by also setting a specific target and timelines for increasing renewable energy sources.

Procter and Gamble Scores and evaluation from 2005:

- a) Does the company have a clear/measurable Europe-wide reduction target for energy , including timelines? 1/1 point
- b) Does the company have a clear/measurable Europe-wide target for the use of renewable energy sources, including timeline? 0/1 point.

Total score for this question: 1/2

Procter and Gamble could increase their score by also setting a specific target and timelines for increasing renewable energy sources.

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A comparable evaluation was undertaken in November 2005.

3.8. Metsä Tissue points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target for energy used in the production process, including timelines? No. 0/1 point
- Does the company have a clear/measurable Europe-wide target for the use of renewable energy sources, including timeline? No. 0/2 point.
- Discretionary score: Metsä Tissue has a general target to reduce consumption of energy as much as possible. Metsä Tissue has further given positive indications that it is aiming to increase its use of renewable energy sources. WWF assigns a discretionary score of 0.5 points for this.

Total score for this question: 0.5/3

Metsä Tissue has not currently set Europe-wide targets for energy use and the use of renewable energy or concrete timelines to achieve them.

Please note that the overall baseline score for this question has changed.

Metsä Tissue scores and evaluation from 2005:

- a) Does the company have a clear/measurable Europe-wide reduction target for energy, including timelines? 0/1 point
- b) Does the company have a clear/measurable Europe-wide target for the use of renewable energy sources, including timeline? 0/1 point.
- c) Discretionary score: indication for future change/ other promising steps 0.25/0.25 points
- Comment: Metsä Tissue has not currently set Europe-wide targets for energy use and the use of renewable energy or concrete timelines to achieve them. Metsä Tissue has however given positive indications that they are aiming to increase their use of renewable energy sources. WWF assigns a discretionary score (0.25) for this.

Total score for this question: 0.25/2

Metsä Tissue could score more in this section if they commit to an explicit Europe-wide reduction target for energy use and an explicit target for increasing renewable energy as well as concrete timelines to achieve these targets.

3.8. Georgia Pacific points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target for energy used in the production process, including timelines? No. 0/1 point
- Does the company have a clear/measurable Europe-wide target for the use of renewable energy sources, including timeline? No. 0/2 point.
- Discretionary score: indication of future change/ other promising steps 0.25/0.25 points

Comment: Georgia Pacific has provided positive examples of its continuous energy saving activities on an exemplary mill basis, however not a systematic basis, hence only 0.25 points.

Total score for this question: 0.25/3

No change on this question compared to 2005. : Georgia Pacific has no Europe-wide targets for energy use or the use of renewable energy, nor concrete timelines to achieve them.

Please note that the overall baseline score for this question has changed.

Georgia Pacific scores and evaluation from 2005:

- a) Does the company have a clear/measurable Europe-wide reduction target for energy, including timelines? 0/1 point
- b) Does the company have a clear/measurable Europe-wide target for the use of renewable energy sources, including timeline? 0/1 point.
- c) Discretionary score: indication for future change/ other promising steps 0.25/0.25 points

Comment: Georgia Pacific has not currently set Europe-wide targets for reducing water consumption or concrete timelines to achieve them. Georgia Pacific has outlined an internal process, by which the company intends to reduce energy consumption. WWF assigns a discretionary score (0.25) for this. Georgia Pacific also showed some positive steps in relation to co-generation which will be credited in 3.13 and 3.14.

Total score for this question: 0.25/2

Georgia Pacific could score more in this section if they commit to an explicit Europe-wide reduction target for energy use and an explicit target for increasing renewable energy as well as concrete timelines to achieve these targets.

3.8. Kimberly Clark points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target for energy used in the production process, including timelines? Yes. 1/1 point
- Does the company have a clear/measurable Europe-wide target for the use of renewable energy sources, including timeline? Yes. 0/2 point.

Total score for this question: 1/3

Kimberly Clark has a clear/measurable Europe-wide reduction target for energy. Kimberly Clark could increase their score by also setting a specific target and timelines for increasing renewable energy sources.

Kimberly Clark Scores and evaluation from 2005:

a) Does the company have a clear/measurable Europe-wide reduction target for energy, including timelines? 1/1 point

b) Does the company have a clear/measurable Europe-wide target for the use of renewable energy sources, including timeline? 0/1 point.

Comment: Kimberly Clark has set a clear energy reduction target and timeline. Kimberly Clark have given indications that they may aim for further reductions in the benchmarks they are setting in the Vision 2010 process.

Total score for this question: 1/ 2

Kimberly Clark could increase their score by also setting a specific target and timeline for increasing renewable energy sources.

3.9 Does the company have a Europe-wide reduction target for emissions to water including timelines?

Total achievable points: 3

Please note: The indicator questions have partially changed since the 2005 scoring to put more focus on the importance of reduction of AOX and COD

INDICATOR:

- Does the company have clear/measurable Europe-wide reduction targets for TSS, P, N, BOD, wastewater for its European production overall including timelines? 1 point (0.2 per parameter)
- Does the company have a clear commitment to eliminate AOX? 1 point
 - For similar reasons as noted in question 3.5. the indicator on AOX levels below 0.1kg/ADMT has been deleted as it is not meaningful in the tissue production context. Does the company have a clear commitment to reduce the COD level
 - to below the lower BAT level limit with timelines – 1 point;
 - within the BAT levels with timelines – 0.25 point

3.9.SCA Tissue points per indicator 2006:

- Does the company have clear/measurable Europe-wide reduction targets for TSS, P, N, BOD, wastewater for its European production overall including timelines? 1 parameter only. 0.2/1 point

Comment: WWF welcomes that SCA Tissue made a clear/measurable commitment for a 30% reduction of BOD which is also made public in its environmental report.

- Does the company have a clear commitment to eliminate AOX? For own pulp. 0.5/1 point

Comment: SCA Tissue has made a commitment that its own pulp production is TCF and a commitment to eliminate chemicals responsible for AOX emission where feasible.

- a. Clear timelines and an indication how the company will do this – No. 0/0.5 point

- Does the company have a clear commitment to reduce the COD level
 - a. to below the lower BAT level limit with timelines – No. 0/1 point;
 - b. within the BAT levels with timelines – Yes. 0.25/1 point

Comment: SCA Tissue has made a generic commitment to reduce any emissions and improve the quality of its effluents. The company has also stated its goal of being within BAT levels for COD. Please note that currently on average across Europe SCA Tissue lies above the recommended BAT levels for COD.

Total score for this question: 0.95/3

SCA Scores and evaluation from 2005:

Does the company have a clear/measurable reduction target for TSS, P, N, COD, BOD, AOX, wastewater for their European production overall including timeline? 0/1 point

Comment: SCA Tissue have not shown WWF any clear Europe-wide reduction targets or timelines for emissions to water. SCA have indicated that they are working on a process for setting emissions to water targets for 2008 and that these targets may be consolidated in one Europe-wide goal.

Total score for this question: 0/ 1

3.9.Procter and Gamble points per indicator 2006:

- Does the company have clear/measurable Europe-wide reduction targets for TSS, P, N, BOD, wastewater for its European production overall including timelines? No. 0.1 point

Comment: Procter and Gamble indicates its intention to reduce all the parameters in bulk. However this is not a clear target for the purpose of this score although a quantifiable figure was given. This seems a reduction target by default rather than a deliberate goal by the company. Also the reduction target is formulated in a manner which does not make it clear whether the indicated reduction is a clear policy. WWF can justify assigning 0.1 points for this.

- Does the company have a clear commitment to eliminate AOX? No. 0/1 point

Comment: Procter and Gamble indicates that in its own production AOX is close to nil and hence the company has not formulated a clear commitment for eliminating AOX. However, Procter and Gamble purchases significant amounts of market pulp. There is no indication that any information is provided about the way in which this pulp is bleached, and no conclusion can

be drawn that the use of AOX is being reduced. For higher scores Procter and Gamble would need to make a commitment to influence market pulp and other suppliers to eliminate AOX from their bleaching processes.

- Clear timelines and an indication how the company will do this? No. 0/0.5 point
- Does the company have a clear commitment to reduce the COD level
 - c. To below the lower BAT level limit with timelines? No. 0/1 point;
 - d. within the BAT levels with timelines? No. 0/0.25 point

Total score for this question 0.1/3

Procter and Gamble Scores and evaluation from 2005:

a) Does the company have a clear/measurable reduction target for TSS, P, N, COD, BOD, AOX, wastewater for their European production overall including timeline? 0/1 point

Comment: Procter and Gamble have not shown WWF any clear Europe wide reduction targets or timelines for emissions to water.

Total score for this question: 0/ 1

Procter and Gamble could score more in this section once clear Europe-wide targets and timelines have been established for all relevant parameters.

3.9.Metsä Tissue points per indicator 2006:

- Does the company have clear/measurable Europe-wide reduction targets for TSS, P, N, BOD, wastewater for its European production overall including timelines? In part. 0.4/1 point

Comment: Metsä Tissue has indicated an overall target for each mill on COD and P through the Nordic Swan. Individual, per mill targets exist through environmental permits on other parameters – however this cannot be credited for the purpose of this score which looks for an overall strategic target setting by the company.

- Does the company have a clear commitment to eliminate AOX? 0/1 point
 - Clear timelines and an indication how the company will do this – 0/0.5 point
- Does the company have a clear commitment to reduce the COD level
 - to below the lower BAT level limit with timelines – 0/1 point;
 - within the BAT levels with timelines –0.25/ 0.25 point

Comment: Metsä Tissue already lies within the BAT levels for COD and further indicated a stricter overall target as part of the Nordic Swan

Total score for this question: 0.65/3

Metsä Tissue scores higher for this question than in 2005. Metsä Tissue was able to show concrete overall targets for P and COD.

Metsä Tissue Scores and evaluation from 2005:

- Does the company have a clear/measurable reduction target for TSS, P, N, COD, BOD, AOX, wastewater for their European production overall including timeline? 0/1 point

Comment: Metsä Tissue have stated that they are aiming to achieve BAT levels on the range of parameters for emissions to water, however it is unclear if this target is a Europe-wide target; nor have they provided timelines.

Total score for this question: 0/ 1

The scoring for Metsä Tissue can be reviewed if the company can demonstrate that this is an explicit Europe-wide target, including timescales to achieve this.

3.9. Georgia Pacific points per indicator 2006:

- Does the company have clear/measurable Europe-wide reduction targets for TSS, P, N, BOD, wastewater for its European production overall including timelines? No. 0/1 point
- Does the company have a clear commitment to eliminate AOX? No. 0/1 point
 - Clear timelines and an indication how the company will do this? No. 0/0.5 point
- Does the company have a clear commitment to reduce the COD level
 - to below the lower BAT level limit with timelines? No. 0/1 point;
 - within the BAT levels with timelines? No. 0/0.25 point

Total score for this question: 0/3

Georgia Pacific scores the same for this question as in 2005. WWF regrets that Georgia Pacific has not followed through with positive indications that its Sustainability Framework in 2006 may lead to specific targets on individual parameters.

Georgia Pacific scores and evaluation from 2005:

Does the company have a clear/measurable reduction target for TSS, P, N, COD, BOD, AOX, wastewater for their European production overall including timeline? 0/1 point

Comment: .Georgia Pacific did not show WWF any clear Europe wide targets and timelines for emissions to water for their European production. Georgia Pacific indicated an internal process in 2006 which may address targets for emissions to water. No points can be assigned at present until this has been clarified and targets have been made explicit.

Total score for this question: 0/ 1

Georgia Pacific can score more in this section once their internal processes have been finalised and clear Europe-wide targets and timelines have been established for all relevant parameters.

3.9. Kimberly Clark points per indicator 2006:

- Does the company have clear/measurable Europe-wide reduction targets for TSS, P, N, BOD, wastewater for its European production overall including timelines? In part. 0.4/1 point
Comment: Kimberly Clark has clear targets for 2 parameters with timescales
- Does the company have a clear commitment to eliminate AOX? No. 0/1 points
 - a. Clear timelines and an indication how the company will do this? No 0/0.5 point
- Does the company have a clear commitment to reduce the COD level
 - a. To below the lower BAT level limit with timelines? No 0/1 point;
 - b. within the BAT levels with timelines? No 0/0.25 point

Total score for this question: 0.4/3

Kimberly Clark Scores and evaluation from 2005:

Does the company have a clear/measurable reduction target for TSS, P, N, COD, BOD, AOX, wastewater for their European production overall including timeline? 0/1 point

Comment: .Kimberly Clark have not shown WWF any clear Europe-wide targets and timelines for emissions to water for their European production. Kimberly Clark indicates that wastewater quality will be given renewed emphasis in their 2010 program. No points can be assigned until this has been finalized and targets have been made explicit

Total score for this question: 0/ 1

Kimberly Clark can score more in this section once their internal processes have been finalised and clear Europe-wide targets and timelines have been established for all relevant parameters.

3.10 Does the company have an overall clear reduction target for emissions to air (CO₂; NOx; SO₂) including timelines?

Total achievable points: 1.5

INDICATOR:

- a) Does the company have a clear/measurable Europe-wide reduction target for CO₂ , including timelines? 0.5 points
- b) Does the company have a clear/measurable Europe-wide reduction target for SO₂ , including timelines? 0.5 points
- c) Does the company have a clear/measurable Europe-wide reduction target for NOx , including timelines? 0.5 points

3.10. SCA Tissue points per indicator 2006

- Does the company have a clear/measurable Europe-wide reduction target for CO₂ , including timelines? No. 0/0.5 points
- Does the company have a clear/measurable Europe-wide reduction target for SO₂ , including timelines? No. 0/0.5 points
- Does the company have a clear/measurable Europe-wide reduction target for NOx , including timelines? No. 0/0.5 points

Total score for this question: 0/1.5

SCA scores the same for this as in 2005. WWF welcomes SCA's public commitment to reduce emissions from carbon dioxide for fossil fuels. SCA was also able to show past reductions of CO₂ emissions for fossil fuels. No points can however be assigned for this question which requires a measurable quantitative target (similar to what SCA tissue has shown for BOD and water consumption)

SCA Tissue Scores and evaluation from 2005:

- a) Does the company have a clear/measurable Europe-wide reduction target for CO₂ , including timelines? 0/0.33 points
- b) Does the company have a clear/measurable Europe-wide reduction target for SO₂ , including timelines? 0/0.33 points
- c) Does the company have a clear/measurable Europe-wide reduction target for NOx , including timelines? 0/0.33 points

Comment: SCA Tissue has not shown WWF any Europe-wide reduction targets and timelines for emissions to air.

Total score for this question: 0/ 1

SCA Tissue could score more if they set clear/measurable Europe-wide targets for emissions to air (CO₂, SO₂, NOx), including clear timelines.

3.10. Procter and Gamble points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target for CO₂ , including timelines? Yes. 0.5/ 0.5 points
- Does the company have a clear/measurable Europe-wide reduction target for SO₂ , including timelines? No. 0/0.5 points

- Does the company have a clear/measurable Europe-wide reduction target for NOx , including timelines? No. 0/0.5 points

Total score for this question: 0.5/1.5

Procter and Gamble has a clear and measurable reduction target for CO₂. Procter and Gamble received a positive score for this in 2005. Please note that the scores per indicator have increased since 2005.

Procter and Gamble Scores and evaluation from 2005:

- a) Does the company have a clear/measurable Europe-wide reduction target for CO₂ , including timelines? 0.33/0.33 points
- b) Does the company have a clear/measurable Europe-wide reduction target for SO₂ , including timelines? 0/0.33 points
- c) Does the company have a clear/measurable Europe-wide reduction target for NOx , including timelines? 0/0.33 points

Total score for this question: 0.33/ 1

Procter and Gamble could score more if they set also clear annual reduction targets for SO₂ and Nox

3.10.Metsä Tissue points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target for CO₂ , including timelines? No. 0/0.5 points

Comment: Metsä stated it has a reduction target on CO₂ emissions, but it has not stated either the timeline or level of this target.

- Does the company have a clear/measurable Europe-wide reduction target for SO₂ , including timelines? In part. 0.25/0.5 points
- Does the company have a clear/measurable Europe-wide reduction target for NOx , including timelines? In part. 0.25/0.5 points

Comment: Metsä Tissue has indicated an overall reduction target on So2 and Nox as part of the Nordic Swan eco-label. A partial score is assigned for this as no clear timescales have been given WWF urges the company to clarify this target more specifically in terms of levels etc – otherwise a zero score will be awarded for this question in the 2007 score.

Total score for this question: 0.5/1.5

Metsä Tissue scores and evaluation from 2005:

- a) Does the company have a clear/measurable Europe-wide reduction target for CO₂ , including timelines? 0/0.33 points
- b) Does the company have a clear/measurable Europe-wide reduction target for SO₂ , including timelines? 0/0.33 points
- c) Does the company have a clear/measurable Europe-wide reduction target for NOx , including timelines? 0/0.33 points

Comment: Metsä Tissue has not shown WWF any Europe-wide targets and timelines for emissions to air. Metsä Tissue made some positive indications that they see this as an area where special emphasis may be given in the future. However, no points can be assigned in this stage until their intent becomes clearer.

Total score for this question: 0/ 1

Metsä Tissue could get more points if they follow up on their indications that they will address this and set clear/measurable Europe wide targets, including timelines, for reducing emissions to air (CO₂, SO₂, NOx).

3.10.Georgia Pacific points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target for CO₂ , including timelines? No. 0/ 0.5 points
- Does the company have a clear/measurable Europe-wide reduction target for SO₂ , including timelines? No. 0/0.5 points

- Does the company have a clear/measurable Europe-wide reduction target for NO_x , including timelines? No. 0/0.5 points

Total score for this question: 0/1.5

Georgia Pacific scores the same for this as in 2005. Georgia Pacific has not shown WWF any Europe-wide targets or timelines for emissions to air.

Georgia Pacific scores and evaluation from 2005:

- a) Does the company have a clear/measurable Europe-wide reduction target for CO₂ , including timelines? 0/0.33 points
- b) Does the company have a clear/measurable Europe-wide reduction target for SO₂ , including timelines? 0/0.33 points
- c) Does the company have a clear/measurable Europe-wide reduction target for NO_x , including timelines? 0/0.33 points

Comment: Georgia Pacific has not shown WWF any Europe-wide targets or timelines for emissions to air. Georgia Pacific indicated an internal process in 2006 which may address targets for emissions to air. No points can be assigned at present until this has been clarified and targets have been made explicit.

Total score for this question: 0/ 1

Georgia Pacific could get more points if they follow on their indications that they will address this and set clear/measurable Europe-wide targets, including timelines, for reducing emissions to air (CO₂, SO₂, NO_x).

3.10. Kimberly Clark points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target for CO₂ , including timelines? No. 0/ 0.5 points

Comment: Kimberly Clark indicated its intention to reduce CO₂ emissions as part of its Vision 2010 objectives. However the reduction does not state clearly how much reduction is envisaged. No points can be assigned for this at this stage.

- Does the company have a clear/measurable Europe-wide reduction target for SO₂ , including timelines? No. 0/0.5 points
- Does the company have a clear/measurable Europe-wide reduction target for NO_x , including timelines? No. 0/0.5 points

Total score for this question: 0/1.5

Kimberly Clark scores the same for this question as in 2005. Although the company provides examples of CO₂ reduction activities, there is currently no Europe-wide measurable reduction goal which can be credited for the purpose of this question.

Kimberly Clark Scores and evaluation from 2005:

- Does the company have a clear/measurable Europe-wide reduction target for CO₂ , including timelines? 0/0.33 points
- Does the company have a clear/measurable Europe-wide reduction target for SO₂ , including timelines? 0/0.33 points
- Does the company have a clear/measurable Europe-wide reduction target for NO_x , including timelines? 0/0.33 points

Comment: Kimberly Clark have indicated that they have targets for greenhouse gas emissions but have not shared these with WWF. Kimberly Clark states that the Vision 2010 programme will involve an extension of current Vision 2005 programme on issues such as greenhouse gas emission reduction. No scores are assigned at this point.

Total score for this question: 0/ 1

Kimberly Clark can increase their score once their internal processes have been finalized, by sharing their 2010 vision targets with WWF and by showing clear/measurable Europe-wide targets, including timelines, for all three parameters, CO₂, SO₂ and NO_x.

3.11 Does the company have a Europe-wide reduction target for solid and hazardous waste?

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

Total achievable points: 1

Please note: The indicators questions have partially changed since the 2005 scoring to better reflect both solid and hazardous waste.

INDICATOR:

- a) Does the company have a clear/measurable Europe-wide reduction target, including timeline, for
 - o solid waste - 0.5 point
 - o hazardous waste - 0.5 point
- b) Discretionary score for other initiatives to reduce waste: 0.5 points

3.11.SCA tissue points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target, including timeline, for
 - o solid waste? No. 0/0.5 point
 - o hazardous waste? No. 0/0.5 point

Total score for this question: 0/1

SCA Tissue scores the same for this question as in 2005. WWF welcomes SCA's public generic commitment to reduce landfill waste. SCA has demonstrated past successes in reducing landfill waste.

No points can however be assigned for the purpose of this question which requires a measurable quantitative target (similar to what SCA Tissue has shown for BOD and water consumption). In addition, it is unclear whether the reduction of landfill waste would also reduce the company's overall waste volume levels.

SCA Scores and evaluation from 2005:

- a) Does the company have a clear/measurable Europe-wide reduction target, including timeline, for both solid and hazardous waste for the company? 0/1 point

Comment: SCA Tissue has not shown WWF any Europe-wide reduction targets or timelines for solid and hazardous waste.

Total score for this question: 0/1

3.11.Procter and Gamble points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target, including timeline, for
 - o solid waste? Yes. 0.5/0.5 point
 - o hazardous waste? No. 0/ 0.5 point

Total score for this question: 0.5/1

Procter and Gamble scores the same for this question as in 2005. Procter and Gamble has a clear and measurable target to reduce solid waste.

Procter and Gamble Scores and evaluation from 2005:

- a) Does the company have a clear/measurable Europe-wide reduction target, including timeline, for both solid and hazardous waste for the company? 0.5/1 point

Comment: Procter and Gamble has shown WWF clear Europe-wide annual reduction targets for waste. However this was specified in overall terms and was not broken down into solid or hazardous waste. Therefore only half points are given.

Total score for this question: 0.5/1
Procter and Gamble can score more if they can show clear Europe-wide reduction targets for both solid and hazardous waste.

3.11.Metsä Tissue points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target, including timeline, for
 - solid waste? No. 0/0.5 point
 - hazardous waste? No. 0/0.5 point

Total score for this question: 0/1

Metsä Tissue does not have any Europe-wide quantitative targets to reduce waste. Although the company states that it has a Europe-wide target to minimise the volume of waste sent to landfill, it is unclear whether the reduction of landfill waste would also reduce the company's overall waste volume levels.

The score remains the same as in 2005.

Metsä Tissue scores and evaluation from 2005:

- a) Does the company have a clear/measurable Europe-wide reduction target, including timeline, for both solid and hazardous waste for the company? 0/1 point

Comment: Metsä Tissue has not shown WWF any Europe-wide reduction targets and timelines for solid and hazardous waste. Metsä Tissue have indicated that they see this as an area where a special emphasis may be given in the future, but no points can be assigned until their intentions are made clearer.

Total score for this question: 0/1

3.11.Georgia Pacific points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target, including timeline, for
 - solid waste? No. 0/0.5 point
 - hazardous waste? No. 0/0.5 point

Total score for this question: 0/1

Georgia Pacific does not have any Europe-wide quantitative targets to reduce waste. The score remains the same as in 2005.

Georgia Pacific scores and evaluation from 2005:

- Does the company have a clear/measurable reduction target for both solid and hazardous waste for the company overall including timeline? 0/1 point

Comment: Georgia Pacific has demonstrated some effective steps to reduce both hazardous and solid waste. However there is no clear target or timeline and hence no score. Credit is given for effective steps to reduce waste in the question 3.14.

Total score for this question: 0/1

3.11.Kimberly Clark points per indicator 2006:

- Does the company have a clear/measurable Europe-wide reduction target, including timeline, for
 - solid waste? Yes. 0.5/0.5 point
comment: Kimberly Clark has demonstrated clear targets for landfill and manufacturing wastes.
 - hazardous waste? No. 0 / 0.5 point
comment: Although there is currently no specific target nor timeline WWF welcomes Kimberly Clark's improvement of its tracking of hazardous waste

and the indications it has made of that a target may possibly be developed in the future. WWF assigns a discretionary score of 0.1 for this.

Total score for this question: 0.6/1

WWF welcomes that Kimberly Clark has upgraded its objectives for waste reduction in its Vision 2010 objectives.

Kimberly Clark Scores and evaluation from 2005:

- Does the company have a clear/measurable reduction target for both solid and hazardous waste for the company overall including timeline? 0.5/1 point

Comment: Kimberly Clark have shared an innovative approach on the treatment of waste for which 0.5 points are given as discretionary score.

However Kimberly Clark has not shown WWF any specific reduction targets or timelines for either hazardous or solid waste. There are indications that Kimberly-Clark as part of Vision 2010 Kimberly Clark is developing more concrete goals on waste management. No scores are assigned at this point.

Total score for this question: 0.5/ 1

Please note Question 3.12 has been taken out for the 2006 score as it did not produce meaningful results in 2005

3.13 Does the company have credible and transparent mechanisms to achieve a timebound target towards cleaner production?

Total achievable points: 3

Please note: The indicator questions have changed since the 2005 scoring to make the question more effective

INDICATOR:

Does the company have a clear and credible mechanism to drive cleaner production against a timebound target?

- Does the company have any goals to make their production process cleaner? If so, 1 point
- How does the company plan to achieve its goals on clean production targets?
 - Timelines? 0.5 point,
 - Mechanisms? 0.5 point
- How does the company intend to monitor performance against plan? Either as part of ISO / EMAS process or via another credible time-bound, independent 3rd party audit? 1 point.

3.13. SCA Tissue points per indicator 2006

Does the company have a clear and credible mechanism to drive cleaner production against a timebound target?

- Does the company have any goals to make their production process cleaner? Yes. 1/ 1 point

Comment: SCA has some generic goals for reduction of emissions, and specific and measurable goals related to emissions to water (BOD), effluent water and energy.

How does the company plan to achieve its goals on clean production targets?

- Timelines? Yes. 0.5/0.5 point,
- Mechanisms? Yes. 0.5/0.5 point

How does the company intend to monitor performance against plan? Either as part of ISO / EMAS process or via another credible time-bound, independent 3rd party audit? Yes. 1/1 point.

Total score for this question: 3/3

SCA Tissue has shown clear internal processes to achieve the targets it has set for itself, including third party audit. WWF encourages SCA Tissue to set similar quantitative goals (as for BOD and water use) for all other parameters.

SCA Scores and evaluation from 2005:

Comment: SCA has pointed out to WWF several processes which could be effective in implementing targets once established. Due to the lack of time-bound Europe-wide targets this can currently not be scored.

Total score for this question: 0/ 3

SCA Tissue could increase their score by setting Europe-wide time-bound targets for all the relevant production related parameters and demonstrating effective implementation steps/mechanisms to transparently drive performance against these targets.

Total score for this question: 0/ 3

3.13 Procter and Gamble points per indicator 2006:

- Does the company have any goals to make their production process cleaner? Yes. 1/1 point
- How does the company plan to achieve its goals on clean production targets?
 - Timelines? Yes. 0.5/0.5 point,
 - Mechanisms? Yes. 0.5/0.5 point
- How does the company intend to monitor performance against plan? Either as part of ISO / EMAS process or via another credible time-bound, independent 3rd party audit? No. 0/1 point.

Comment: For the purpose of this question WWF can only credit independent EMAS audits. WWF considers an independent third party audit an essential element of any production standards improvement programme.

Total score for this question: 2/3

Procter and Gamble has shown clear internal processes to achieve the targets it has set for itself. WWF encourages Procter and Gamble to set similar quantitative goals (as for CO₂; water, energy and waste) for all other parameters, and to allow a third party audit.

Procter and Gamble Scores and evaluation from 2005:

Procter and Gamble has not shared with WWF clear mechanisms on how they are driving reductions on their clean production targets

Total score for this question: 0/ 3

Procter and Gamble could increase their score by setting Europe-wide time-bound targets for all the relevant production related parameters (beyond their current targets) and demonstrating effective implementation steps/mechanisms to transparently drive performance against these targets.

3.13. Metsä Tissue points per indicator 2006:

Does the company have a clear and credible mechanism to drive cleaner production against a timebound target?

- Does the company have any goals to make their production process cleaner? Yes. 1/1 point
- How does the company plan to achieve its goals on clean production targets?
 - Timelines? Yes. 0.5/0.5 point,
 - Mechanisms? Yes. 0.5/0.5 point
- How does the company intend to monitor performance against plan? Either as part of ISO / EMAS process or via another credible time-bound, independent 3rd party audit? Yes. 1/1 point.

Total score for this question: 3/3

Metsä Tissue has shown clear internal processes to achieve the targets it has set for itself (as part of its commitments to the Nordic Swan), including a third party audit. WWF encourages Metsä Tissue to set quantitative goals for all other parameters.

Metsä Tissue Scores and evaluation from 2005:

Metsä Tissue has not shared with WWF clear mechanisms on how they are driving reductions against clear timebound targets on the clean production parameters

Total score for this question: 0/3

Metsä Tissue could increase their score by setting Europe-wide time-bound targets for all the relevant production related parameters and demonstrating effective implementation steps/mechanisms to transparently drive performance against these targets.

3.13. Georgia Pacific points per indicator 2006:

Does the company have a clear and credible mechanism to drive cleaner production against a timebound target?

- Does the company have any goals to make their production process cleaner? Yes. 1/1 point

Comment: Georgia Pacific aims to achieve “Best Available Techniques” (BAT) as defined in the pulp and paper BREF

- How does the company plan to achieve its goals on clean production targets?
 - Timelines? No.. 0/0.5 point,
 - Mechanisms? No..0/0.5 point
- How does the company intend to monitor performance against plan? Either as part of ISO / EMAS process or via another credible time-bound, independent 3rd party audit? No 0/1 point.

Total score for this question: 1/3

Georgia Pacific has shown a generic commitment to achieve the BAT levels. Georgia Pacific should describe in more detail how it will achieve these targets, including timelines, and it should also allow a third party audit to obtain a higher score.

Georgia Pacific scores and evaluation from 2005:

Comment: Georgia Pacific has not shared with WWF any Europe-wide mechanisms which could drive reduction against clear time-bound targets on the relevant production parameters. WWF gives a discretionary score of 0.5 points for mechanisms shared with WWF devised to reduce energy and water use.

Total score for this question: 0.5/3

Georgia Pacific could increase their score by setting Europe-wide time-bound targets for all the relevant production related parameters and demonstrating effective implementation steps/mechanisms to transparently drive performance against these targets.

3.13. Kimberly Clark points per indicator 2006:

- Does the company have any goals to make their production process cleaner? Yes. 1/1 point
- How does the company plan to achieve its goals on clean production targets?
 - Timelines? No. 0.5/0.5 point,
 - Mechanisms? No. 0.5/0.5 point
- How does the company intend to monitor performance against plan? Either as part of ISO / EMAS process or via another credible time-bound, independent 3rd party audit? No. 0/1 point.

Comment: Kimberly Clark has shown a clear and effective internal mechanism to drive the reduction targets they have with timelines and a clear process. Kimberly Clark appears to have an effective internal monitoring process, however no points can be assigned for external monitoring. WWF considers an independent third party audit an essential element of any production standards improvement programme.

Total score for this question: 2/3

Kimberly Clark has shown clear internal processes to achieve the targets it has set for itself. WWF encourages Kimberly Clark to set similar quantitative goals (as for water and energy use, and 2 emissions to water parameters) for all other parameters and to allow a third party audit.

Kimberly Clark Scores and evaluation from 2005:

Does the company have a clear and credible mechanism to drive the achievement of reduction targets against a timeline?

- a) Water use 0.5/0.5 points
- b) Energy use 0.5/0.5 points
- c) Emissions to air 0/0.5 points
- d) Emissions to water 0/0.5 points
- e) Waste 0.25/0.5 points

Kimberly Clark has shown a clear and effective internal mechanism to drive their reduction targets for energy and water use with timelines and a clear process for a part of their waste management. As this does not comprehensively address the waste issue only half the achievable scores are given.

Total score for this question: 1.25/ 3

Kimberly Clark could increase their score by setting Europe-wide time-bound targets for all the relevant production related parameters (beyond their current targets) and demonstrating effective implementation steps/mechanisms to transparently drive performance against these targets.

3.14 Does the company have credible enforcement/control and monitoring mechanisms against its targets?

Total achievable points: 4

Please note: Some indicator questions have changed since the 2005 scoring to make the question more effective

INDICATOR:

- The company uses a credible enforcement mechanism to reach its Europe-wide clean production targets – 1 point (The emphasis of this question is on the effectiveness of the mechanism as a tool to achieve overall targets)
- Transparency on tracking of results against clean production targets over time – 0.5 point
- Evidence of reliable baseline data:
 - for all European mills - 1 point;
 - for most European mills – 0.5 point
- Clear description of any processes / innovations the company is planning to introduce which will work towards achieving the targets, with timelines.
 - applies to all European mills - 1 point;
 - applies to most European mills – 0.5 point
- Description of how the company intends to measure and reliably compare improvements against its baseline position – 0.5 point.

Discretionary scores

- a) demonstrating effective enforcement of better clean production through other means – 1 point
- b) demonstrating other innovative mechanisms which favour enforcement of clean production – 1 point

3.14. SCA Tissue points per indicator 2006

- The company uses a credible enforcement mechanism to reach its Europe-wide clean production targets 1/1 point
- Transparency on tracking of results against clean production targets over time? Yes. 0.5/0.5 point

Comment: SCA Tissue was able to show WWF a clear tracking of progress for most clean production parameters.

- Evidence of reliable baseline data:
 - for all European mills? Yes. 1/1 point;
- Clear description of any processes / innovations the company is planning to introduce which will work towards achieving the targets, with timelines.
 - applies to all European mills? In most cases. 0.75/1 point

Comment: Processes such as ESAVE and internal datascreening appear to be in place, but there is a lack of clarity about the comprehensiveness of processes on various other parameters

- Description of how the company intends to measure and reliably compare improvements against their baseline position – 0.5/0.5 point.

Comment: SCA Tissue was able to show WWF a clear tracking of progress which compared and monitored progress of individual mills.

Total score for this question: 3.75/4

SCA Tissue appears to have effective internal mechanisms in place to credibly achieve the clean production targets it has set. WWF encourages SCA Tissue to set more quantifiable reduction targets for all parameters.

SCA Scores and evaluation from 2005:

SCA Tissue has currently no Europe- wide targets set for the relevant production parameters and therefore not shared a mechanism for this. Therefore no scores can currently be given.

However SCA receives a discretionary score (1 point) through demonstrating through their past performance their ability to work towards cleaner production. This is outlined in the data in their environmental report.

*Period of evaluation August – October 2006
Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org*

Total score for this question: 1/ 3

SCA Tissue could receive a higher score if they

- **set Europe-wide time bound reduction targets for all relevant production parameters**
- **demonstrate the means by which they enforce the meeting of these targets.**
- **Commit to reporting publicly on progress**

3.14 Procter and Gamble points per indicator 2006:

- The company uses a credible enforcement mechanism to reach its Europe-wide clean production targets Yes. 1/1 point
- Transparency on tracking of results against clean production targets over time? No. 0/ 0.5 point
- Evidence of reliable baseline data:
 - for most European mills. 0.5/1 point
- Clear description of any processes / innovations the company is planning to introduce which will work towards achieving the targets, with timelines.
 - applies to most European mills. 0.5/1 point
- Description of how the company intends to measure and reliably compare improvements against their baseline position – 0.5/0.5 point.

Total score for this question: 2.5/4

Procter and Gamble appears to have effective internal mechanisms in place to credibly achieve its clean production targets. WWF encourages Procter and Gamble to set more ambitious reduction targets, in particular in relation to emissions to water and emissions to air for all parameters. Procter and Gamble can achieve more points if it can show a clearer commitment to publicly tracking achievement of targets for the range of parameters over time.

Procter and Gamble Scores and evaluation from 2005:

Procter and Gamble have not shared with us information about how they enforce and monitor achievement against the targets they have set. Procter and Gamble are also still lacking clear targets on a range of parameters. Therefore no score can currently be given.

However Procter and Gamble receives a discretionary score (1 point) through demonstrating through their past performance their ability to work towards cleaner production.

Total score for this question: 1/ 3

Procter and Gamble could receive a higher score if they

- **set Europe-wide time bound reduction targets for all relevant production parameters (beyond the targets they have set)**
- **demonstrate the means by which they enforce the meeting of these targets.**
- **Commit to reporting publicly on progress**

3.14. Metsä Tissue points per indicator 2006:

- The company uses a credible enforcement mechanism to reach its Europe-wide clean production targets? Yes. 1/1 point
Comment: ISO 14001 is considered an effective tool
- Transparency on tracking of results against clean production targets over time – 0/0.5 point
Comment: Limited information has been provided on the actual achievements of targets by the mills
- Evidence of reliable baseline data:

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

- for all European mills – 1/1 point;
- Clear description of any processes / innovations the company is planning to introduce which will work towards achieving the targets, with timelines.
 - applies to all European mills? No.. 0/ 1 point;
 - applies to most European mills? No. 0/0.5 point
- Description of how the company intends to measure and reliably compare improvements against their baseline position? Yes. 0.5/0.5 point.

Total score for this question: 2.5/4

Metsä Tissue Scores and evaluation from 2005:

Metsä Tissue has currently no Europe-wide targets set for the relevant production parameters and therefore not shared a mechanism for this. Therefore no score can currently be given.

Metsä Tissue gets a discretionary (1 point) through demonstrating through their past performance their ability to work towards cleaner production.

Total score for this question: 1/ 3

Metsä Tissue could receive a higher score if they

- **set Europe-wide timebound reduction targets for all relevant production parameters**
- **demonstrate the means by which they enforce the meeting of these targets.**
- **Commit to reporting publicly on progress**

3.14. Georgia Pacific points per indicator 2006:

- The company uses a credible enforcement mechanism to reach its Europe-wide clean production targets? In part. 0.5/1 point

Comment: Georgia Pacific is implementing a new internal mechanism. No clear description of this has yet been provided, so a partial score is assigned

- Transparency on tracking of results against clean production targets over time? No. 0/0.5 point
- Evidence of reliable baseline data:
 - for all European mills? No. 0/1 point;
 - for most European mills? No. 0/0.5 point

Comment: No mill data was provided in 2006 – Georgia Pacific did not show as explicitly as other companies how it intends to track achievement against targets for its mills. WWF currently cannot assign any points for the purpose of this question.

- Clear description of any processes / innovations the company is planning to introduce which will work towards achieving the targets, with timelines.

- applies to all European mills. In part. 0.5/1 point

Comment: WWF assigns a partial score for the new internal mechanism which will target water use in 2007. The company is not yet tackling air emissions or waste handling but may do so in the future.

- applies to most European mills – 0.5/1 point

- Description of how the company intends to measure and reliably compare improvements against their baseline position? No. 0/0.5 point.

Total score for this question: 1 /4

WWF welcomes Georgia Pacific's new internal compliance mechanism on clean production. More points may be assigned for this in the 2007 score once this mechanism becomes clearer, with information showing how it tracks improvements over time etc.

Georgia Pacific scores and evaluation from 2005:

Georgia Pacific has currently no Europe-wide targets set for the relevant production parameters and therefore not shared a mechanism for this. Therefore no score can currently be given.

Georgia Pacific gets a discretionary (1 point) through demonstrating through their past performance their ability to work towards cleaner production.

Georgia Pacific has further shown a particularly innovative way of dealing with waste which positively encourages waste reduction. For this they receive a discretionary score (0.5 points).

Total score for this question: 1.5/ 3

Georgia Pacific could receive a higher score if they

- **set Europe-wide timebound reduction targets for all relevant production parameters**
- **demonstrate the means by which they enforce the meeting of these targets.**
- **Commit to reporting publicly on progress**

3.14. Kimberly Clark points per indicator 2006:

Company scores against indicators:

- The company uses a credible enforcement mechanism to reach its Europe-wide clean production targets? Yes. 1/1 point
- Transparency on tracking of results against clean production targets over time? No. 0/0.5 point
- Evidence of reliable baseline data:
 - for most European mills – 0.5/1 point

Comment: Although Kimberly Clark provided data to WWF, the data was incomplete; not for all parameters for all mills.

- Clear description of any processes / innovations the company is planning to introduce which will work towards achieving the targets, with timelines.
 - applies to all European mills – 1/1 point;

Comment: The Vision 2010 process and internal datascreening seem to be a comprehensive tool to cover aspects of production in all mills

- Description of how the company intends to measure and reliably compare improvements against their baseline position? Yes. 0.5/0.5 point.

Total score for this question: 3/4

Kimberly Clark appears to have effective internal mechanisms in place to credibly achieve its clean production targets. WWF welcomes Kimberly Clark's expansion of its Vision 2010 targets with some parameters and encourages the company to set more ambitious reduction targets, in particular in relation to emissions to water and emissions to air, referring to all parameters. WWF welcomes the positive indication that Kimberly Clark will publish European clean production data on their website in the future and to report data over time.

Kimberly Clark Scores and evaluation from 2005:

Kimberly Clark has shown WWF a clear internal enforcement and monitoring process which credibly shows how they are driving the achievements against Europe-wide targets they have set, albeit only for water/energy use and an aspect of waste.

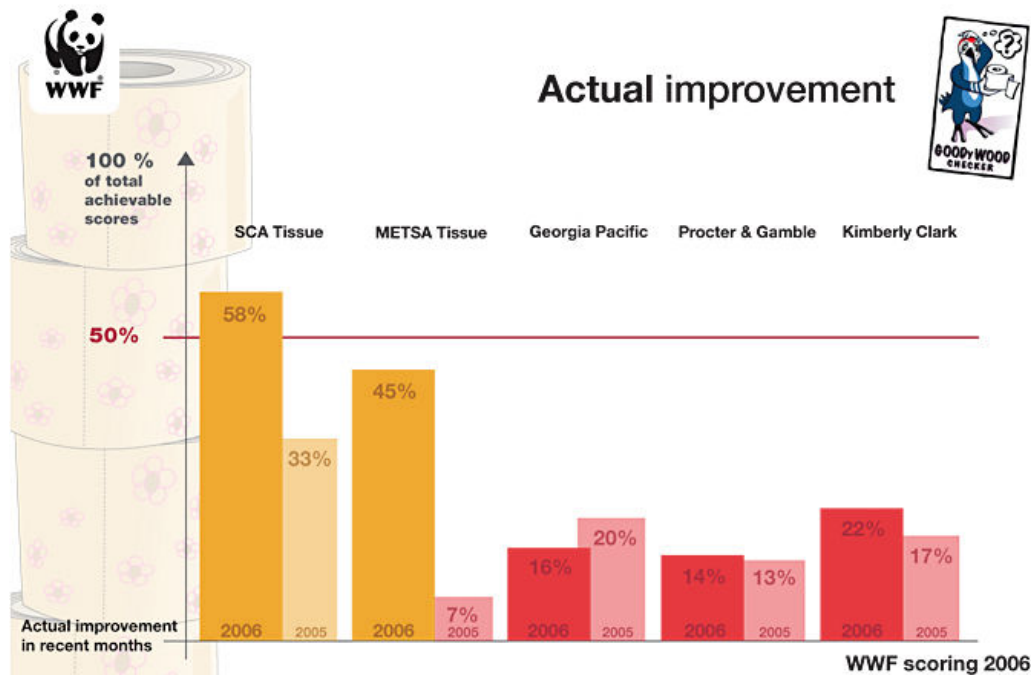
Total score for this question: 2/ 3

Kimberly could receive a higher score if they

- **set Europe-wide time-bound reduction targets for all relevant production parameters (beyond the targets they have set)**

- *demonstrate the means by which they enforce the meeting of these targets – similar to what they have shown WWF on water/energy/waste.*
- *Commit to reporting publicly on progress*

4) Actual improvement in recent months



In this section WWF puts a special emphasis on assessing the actual improvements made by the companies since the 2005 scoring.

4.1 Trends in responsible sourcing since April 2005

Total achievable points: 2

Please note: This question now assesses the fulfillment of any promises made in the 2005 scoring.

INDICATORS

Improvement in policy/measures/projects since April 2005 (one of the following)

- Full implementation of issues of importance to WWF - 2 points
- Implementation of most issues of importance to WWF - 1.5 points
- Implementation of some issues of importance to WWF - 0.5 point
- Implementation of promises made in the 2005 scoring - 1 point

Please note: If a company has made promises then its total score is out of 3 – its score is divided by 3 and multiplied by 2 for comparability with the other companies, and to ensure that companies who have not made promises are not penalised in the scoring

Discretionary score for future promises: 0.5

For issue of importance to WWF please refer to the tissue success criteria on www.panda.org/forests/tissue/criteria.

4.1. SCA Tissue points per indicator 2006

The following indicators applies

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

- Full implementation of issues of importance to WWF - 2/2 points

Total score for this question: 2/2

WWF welcomes SCA Tissue's further improvements to its forest policy, responding to the recommendations made by WWF.

SCA Scores and evaluation from 2005:

The following indicator applies

improvement in policy/measures/projects since April 2005

- *implementation of most recommendations 2.5/3 points*

SCA Tissue has taken on most suggestions made by WWF to exclude illegal and controversial sources and finalised their new sourcing policy accordingly. WWF notes that SCA Tissue has however not taken on board our recommendation to preferentially source FSC.

Total score for this question: 2.5/3

4.1 Procter and Gamble points per indicator 2006:

The following indicators applies

- implementation of some issues of importance to WWF - 0.25/2 points

Comment: although Procter and Gamble has made some important recommendations to its suppliers, the results of this are not yet clear. In the 2005 scoring Procter and Gamble stated in its correspondence with WWF that it would re-evaluate the rigour of certification systems for different situations and consider FSC certification for situations with high social and human right risks. There is no indication to date whether Procter and Gambles approaches to its suppliers are leading to any improvement. A quarter point is assigned to acknowledge the efforts made by Procter and Gamble on this issue.

Procter and Gamble has expressed an interest in obtaining closer NGO guidance in relation to its sourcing practices. This would be a welcome move, but it cannot yet be credited with any points. Any such move will be considered in the 2007 score.

Total score for this question: 0.25/2

Procter and Gamble Scores and evaluation from 2005:

The following indicator applies

improvement in policy/measures/projects since April 2005

- *implementation of some recommendations 1.5/3points*

Procter and Gamble has invited WWF to comment on their sourcing policy and has taken on board some of WWFs comments. Procter and Gamble has also taken proactive steps through dialogue they have had with some suppliers. Although this has not yielded results this is a positive and welcome change in attitude. WWF encourages Procter and Gamble to further strengthen their sourcing policy and to positively influence their suppliers in a way which brings about positive effects in the forest and to address the issues raised by WWF in the sourcing section.

Total score for this question: 1.5/3

4.1. Metsä Tissue points per indicator 2006

The following indicator applies on improvement in policy/measures/projects since April 2005:

- implementation of some issues of importance to WWF - 0.5/2 points
- implementation of promises made in the 2005 scoring - 0.5/1 point

Total score for this question: 0.67/2 (The score has been adjusted in accordance with the formula outlined in the indicators above)

Metsä Tissue has followed through with its promise to develop a more comprehensive sourcing policy which is given credit in this score. The company further has increased its use of FSC fibres from 5% to 11%. Metsä Tissue has also better explained how it implements this policy and monitors achievement. To date, however WWF has only obtained confirmation that Metsä monitors compliance on the illegal logging aspects of its policy, and it is unclear whether the other parts of the policy (controversial sources) are similarly screened. More clarity on the comprehensiveness of the actual tracking and monitoring systems, including a third party audit, would be needed for a higher score.

Metsä Tissue scores and evaluation from 2005:

The following indicator applies
improvement in policy/measures/projects since April 2005

- statement of intent/will for the future/other anecdotal evidence of progress 0.5/ 3 points

Metsä Tissue have indicated that they are in the process of changing their sourcing policy. It is to date unclear how their sourcing policy will look in the future. WWF gives half a point for future intent as Metsä Tissue have demonstrated in recent months proactive steps to critically review their supply chain and indicated a willingness to make changes. WWF encourages Metsä Tissue to develop a strong sourcing policy, and to positively influence their suppliers in a way which brings about positive effects in the forest and to address issues raised by WWF in the sourcing section.

Total score for this question: 0.5/3

4.1. Georgia Pacific points per indicator 2006

The following indicator applies on improvement in policy/measures/projects since April 2005

- Implementation of some issues of importance to WWF - 0.5 point

Total score for this question: 0.5 /2

Georgia Pacific has updated its sourcing policy, however this policy still lacks significant elements which are required to produce a comprehensive policy. WWF welcomes that Georgia Pacific has started to put in place new procedures and a supplier questionnaire. WWF strongly encourages Georgia Pacific to strengthen both the policy and the procedure to cover controversial sources explicitly such as social conflict, forest conversion and high conservation value forests.

Georgia Pacific scores and evaluation from 2005:

WWF has not been able to determine any progress on the company's sourcing policy in recent months. No points can be assigned at this stage. This scoring may change once Georgia Pacific have clarified their sourcing policy and made it more explicit, addressing issues raised by WWF in the sourcing section.

Total score for this question: 0/3

4.1. Kimberly Clark points per indicator 2006:

The following indicators applies

- implementation of some issues of importance to WWF - 0/2 point
Comment: Until Kimberly Clark's new draft forest policy is signed off and made public on its website no points can be assigned for this indicator...
- implementation of promises made in the 2005 scoring - 0/1 point

Comment: Kimberly Clark has sought WWF's comments on its sourcing policy, but the company has not yet finalised its new draft policy. WWF urges Kimberly

Clark to further strengthen its draft policy by adopting more of WWF's suggestions.

Total score for this question: 0/2

Kimberly Clark Scores and evaluation from 2005:

The following indicator applies

improvement in policy/measures/projects since April 2005

- d)statement of intent/will for the future/other anecdotal evidence of progress 0.5/ 3 points

WWF has not been able to determine any progress on the company's sourcing policy in recent months. Kimberly Clark has however shown their intent to ask WWF for input for their 2010 corporate environmental vision, including the sourcing policy. WWF welcomes this as a positive change towards more openness compared to 6 months ago and assigns half a point for future intent.

Total score for this question: 0.5/3

4.2 Trends in recycling since April 2005?

Total achievable points: 2

Please note: This question now assesses the fulfillment of any promises made in the 2005 scoring.

INDICATORS

Improvement in policy/measures/projects since April 2005 (one of the following)

- Full implementation of issues of importance to WWF 2 points;
- Implementation of most recommendations 1.5 points
- Implementation of some recommendations 0.5 points
- Implementation of promises made in the 2005 scoring 1 point

Please note: If a company has made promises then its total score is out of 3 – its score is divided by 3 and multiplied by 2 for comparability with the other companies, and to ensure that companies who have not made promises are not penalised in the scoring

For issue of importance to WWF please refer to the tissue success criteria at www.panda.org/forests/tissue/criteria .

4.2.SCA Tissue points per indicator 2006:

The following indicator applies

- Implementation of some recommendations - 0.5/2 points

Total score for this question: 0.5/2

WWF welcomes SCA Tissue's increase in overall recycling levels as well as away from home recycling levels. We regret that the recycling levels for consumer products have decreased. We welcome that SCA has shown some initiatives to promote more recycled fibres. WWF does not share SCA's view on postconsumer fibres.

SCA Scores and evaluation from 2005:

WWF has not seen any change in attitude or actions towards increasing recycling since April.

Total score for this question: 0/3

For more scores the company should address the issues raised in the recycling section of the scoring.

4.2.Procter and Gamble points per indicator 2006:

None of the above indicators applies.

Total score for this question: 0/2

Procter and Gamble are focusing on fibre efficiency rather than recycling issues.

Procter and Gamble Scores and evaluation from 2005:

WWF has not seen any change in attitude or actions towards increasing recycling since April

Total score for this question: 0/3

For more scores the company should address the issues raised in the recycling section of the scoring.

4.2.Metsä Tissue points per indicator 2006:

The following indicator applies

- Implementation of some recommendations 0.5/2 points

Discretionary score: Metsä Tissue is the only company that increased levels of recycling in consumer products. This is credited with an additional half point.

Total score for this question: 1/2

Metsä Tissue is the only company that has increased levels of recycling in consumer products. It has also increased overall level of recycled fibres, and currently has the highest use level of postconsumer waste and the highest level of recycled fibre use of all the companies. It has made a general commitment in its new policy to primarily use recycled fibre.

Metsä Tissue scores and evaluation from 2005:

WWF has not seen any change in attitude or actions towards increasing recycling since April

Total score for this question: 0/3

For more scores the company should address the issues raised in the recycling section of the scoring.

4.2.Georgia Pacific points per indicator 2006:

None of the above indicators applies.

Total score for this question: 0/2

Georgia Pacific is undertaking various projects on recycling, however this has already been credited the recycling score. For the purpose of this question WWF is unable to give any points. Georgia Pacific has not yet shown any increases in actual recycling levels. As the company aims to increase recycling levels by 2007, this will be taken into account in the 2007 score.

Georgia Pacific scores and evaluation from 2005:

The following indicator applies

improvement in policy/measures/projects since April

- b)implementation of most recommendations 2.5/3 points

Georgia Pacific has committed to increase recycling levels in both consumer and away from home products and put in place a range of mechanisms which will favour recycling of tissue products.

Total score for this question: 2.5/3

4.2.Kimberly Clark points per indicator 2006:

The following indicators apply

- Implementation of some recommendations - 0.5/2 points

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

- Implementation of promises made in the 2005 scoring – Some. 0.5/1 point

Total score for this question: 0.67/2 (The score has been adjusted in accordance with the formula outlined in the indicators above)

WWF welcomes that Kimberly Clark has increased the amount of recycled fibre in European tissue products from 38% to 39% and welcomes promises made to increase the levels of postconsumer recycled fibres. Kimberly Clark has strengthened its promise from 2005 to increase recycling related activities. Although credible indications were given only half points can be assigned in acknowledgement of the steps which have been taken towards fulfilling the promises made in 2005.

Kimberly Clark Scores and evaluation from 2005:

The following indicator applies

improvement in policy/measures/projects since April (one of the following)

- d) statement of intent/will for the future/ other anecdotal evidence of progress 0.5/3 points

Kimberly Clark has stated their intent to consider higher levels of recycling in their 2010 process which is a shift from earlier discussions. WWF encourages Kimberly Clark to follow through with a commitment to increasing recycling levels and to adopt a more proactive role in promoting recycling.

Total score for this question: 0.5/3

For more scores the company should address the issues raised in the recycling section of the scoring.

4.3 Trends in fibre efficiency in recent months?

Total achievable points: 2

Please note: This question now assesses the fulfillment of any promises made in the 2005 scoring

INDICATORS

Improvement in policy/measures/projects since April 2005 (one of the following)

- a) Full implementation of issues of importance to WWF - 2 points;
- b) Implementation of most recommendations - 1.5 points
- c) Implementation of some recommendations - 0.5 points
- d) Implementation of promises made in the 2005 scoring - 1 point

Please note: If a company has made promises then its total score is out of 3 – its score is divided by 3 and multiplied by 2 for comparability with the other companies, and to ensure that companies who have not made promises are not penalised in the scoring

- e) Statement of intent / will for the future / other anecdotal evidence of progress 0.5 points

For issue of importance to WWF please refer to the tissue success criteria on www.panda.org/forests/tissue/criteria .

4.3.SCA Tissue points per indicator 2006:

The following indicator applies

Anecdotal evidence of progress - 0.5 points

Total score for this question: 0.5/2

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

SCA Tissue has demonstrated some activities on this issue which can be credited.

SCA Scores and evaluation from 2005:

WWF has not seen any further progress in policies or actions addressing fibre efficiency issues over recent months

Total score for this question: 0/3

4.3.Procter and Gamble points per indicator 2006:

The following indicator applies
Anecdotal evidence of progress - 0.5 points

Total score for this question: 0.5/2

Procter and Gamble has demonstrated some activities on this issue which can be credited. These included public outreach to the consumer on fibre efficiency issues.

Procter and Gamble Scores and evaluation from 2005:

WWF has not seen any further progress in policies or actions addressing fibre efficiency issues over recent months

Total score for this question: 0/3

4.3.Metsä Tissue points per indicator 2006:

The following indicator applies
Anecdotal evidence of progress - 0.5 points

Total score for this question: 0.5/2

Metsä Tissue demonstrated some activities on this issue which can be credited.

Metsä Tissue scores and evaluation from 2005:

WWF has not seen any further progress in policies or actions addressing fibre efficiency issues over recent months

Total score for this question: 0/3

4.3.Georgia Pacific points per indicator 2006:

The following indicator applies
Anecdotal evidence of progress - 0.5 points

Total score for this question: 0.5/2

Georgia Pacific demonstrated some activities on this issue which can be credited.

Georgia Pacific scores and evaluation from 2005:

WWF has not seen any further progress in policies or actions addressing fibre efficiency issues over recent months

Total score for this question: 0/3

4.3.Kimberly Clark points per indicator 2006:

The following indicator applies
Anecdotal evidence of progress - 0.5 points

Total score for this question: 0.5/2

Kimberly Clark showed some credible evidence on progress made on fibre efficiency issues

Kimberly Clark Scores and evaluation from 2005:

WWF has not seen any further progress in policies or actions addressing fibre efficiency issues over recent months

Total score for this question: 0/3

4.4 Trends in clean production in recent months?

Total achievable points: 3

Please note: The indicator questions have changed since the 2005 scoring to assess any trend of improvement since the 2005 score.

INDICATORS - Improvement since 2005

Improvement on TSS - 0.2 points

Improvement on P- 0.2 points

Improvement on N - 0.2 points

Improvement on BOD - 0.2 points

Improvement on AOX - 0.2 points

Improvement on COD - 0.2 points

Improvement on Co2 - 0.2 points

Improvement on So2 - 0.2 points

Improvement on Nox - 0.2 points

Improvement on energy efficiency - 0.2 points

Improvement on water usage - 0.2 points

Improvement on waste - 0.2 points

4.4.SCA Tissue points per indicator 2006:

Known improvement since 2005

Improvement on TSS – 0.2/0.2 points

Improvement on N – 0.2/0.2 points

Improvement on AOX – 0.2/0.2 points

Improvement on CO₂ – 0.2/0.2 points

Improvement on NO_x – 0.2/0.2 points

Improvement on energy efficiency – 0.2/0.2 points

Improvement on water usage – 0.2/0.2 points

Total score for this question: 1.4/3

SCA Tissue has improved the clarity of its reporting of improvements in comparison to 2005 – therefore a higher score can be assigned for improvements on various parameters.

SCA Scores and evaluation from 2005:

WWF has not seen any further progress in policies or actions addressing clean production issues over recent months

Total score for this question: 0/3

4.4.Procter and Gamble points per indicator 2006:

Known improvement since 2005

Improvement on Energy efficiency – 0.2/0.2 points

Improvement on water usage – 0.2/0.2 points

Improvement on waste – 0.2/0.2 points

Improvement on CO₂ – 0.2/0.2 points

Total score for this question: 0.8/3

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

Procter and Gamble has improved the clarity of its reporting of improvements in comparison to 2005 – therefore higher scores can be assigned for improvements on various parameters.

Procter and Gamble Scores and evaluation from 2005:

WWF has not seen any further progress in policies or actions addressing clean production issues over recent months

Total score for this question: 0/3

4.4.Metsä Tissue points per indicator 2006:

Known improvement since 2005

Improvement on TSS – 0/0.2 points

Comment: Metsä reported an increase in the levels of TSS

Improvement on P- 0.2/0.2 points

Improvement on N – 0.2/0.2 points

Improvement on BOD – 0.2/0.2 points

Improvement on AOX – 0/0.2 points

Comment: Metsä reported the same levels as in 2005 for AOX

Improvement on COD – 0.2/0.2 points

Improvement on CO₂ – 0.2/0.2 points

Improvement on SO₂ – 0.2/0.2 points

Improvement on NO_x – 0/0.2 points

Comment: Metsä reported the same levels as in 2005 for NO_x

Improvement on energy efficiency – 0/0.2 points

Comment: Although the company states this as a general goal, no specific improvement figures were provided to provide a comparison with 2005

Improvement on water usage – 0.2/0.2 points

Improvement on waste – 0/0.2 points

Comment: Metsä Tissue reported an increase in the levels of waste due to the annual fluctuation on deinking sludge

Improvement on TCF bleaching

This has no specific indicator in this question, however as a key element of clean production is assigned a discretionary score of 0.4 which reflects its particular importance

Total score for this question: 1.8/3

Metsä Tissue has improved the clarity of its reporting of improvements in comparison to 2005 – therefore higher scores can be assigned.

Metsä Tissue scores and evaluation from 2005:

WWF has not seen any further progress in policies or actions addressing clean production issues over recent months

Total score for this question: 0/3

4.4.Georgia Pacific points per indicator 2006:

Known improvement since 2005

Improvement on TSS – 0.2/0.2 points

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

Improvement on P- 0/0.2 points
Improvement on N – 0/0.2 points
Improvement on BOD – 0.2/0.2 points
Improvement on AOX – 0/0.2 points
Improvement on COD – 0.2/0.2 points
Improvement on Co2 – 0/0.2 points
Improvement on So2 – 0/0.2 points
Improvement on Nox – 0/0.2 points

Improvement on energy efficiency – 0/0.2 points
Comment: The company states that it is carrying out a forward looking energy optimisation project, but no figures were provided to substantiate that claim.
Improvement on water usage – 0.2/0.2 points
Improvement on waste – 0/0.2 points

Total score for this question: 0.8/3

Georgia Pacific scores and evaluation from 2005:

WWF has not seen any further progress in policies or actions addressing clean production issues over recent months. The environmental study which Georgia Pacific has commissioned is welcomed. However no scores can be given until it becomes clearer what actions the company intends to take as a consequence of this study.

Total score for this question: 0/3

4.4. Kimberly Clark points per indicator 2006:

Known improvement since 2005

Improvement on TSS – 0/0.2 points
Comment: From the data provided, no general trend in reduction of TSS could be established between 2004 and 2005.

Improvement on P- 0/0.2 points
Comment: From the data provided, no general trend in reduction of P could be established between 2004 and 2005.

Improvement on N – 0.2/0.2 points
Comment: The data provided shows that in general Kimberly Clark's mills have shown a trend to reduce levels of N from 2004 to 2005

Improvement on BOD – 0/0,2 points
Comment: The data provided shows that for virgin fibre mills there was no improvement on BOD from 2004 to 2005.

Improvement on AOX – 0/0.2 points
Comment: Insufficient data was made provided to enable a trend to be established.

Improvement on COD – 0/0,2 points
Comment: From the data provided, no general trend in the reduction of COD could be established between 2004 and 2005.

Improvement on CO₂ – 0/0.2 points
Improvement on So2 – 0/0,2 points
Improvement on Nox – 0/0,2 points
Improvement on Energy efficiency – 0.2/0.2 points

Comment: Kimberly Clark provided evidence on energy efficiency improvements between 2004 and 2005

Improvement on water usage – 0.2/0.2 points

Comment: Kimberly Clark provided evidence on water usage improvements between 2004 and 2005.

Improvement on waste – 0.2/0,2 points

Comment: Kimberly Clark provided evidence on waste disposal improvements between 2004 and 2005.

Total score for this question: 0.8/3

Kimberly Clark has improved its clarity on reporting of improvements in comparison to 2005 – therefore better scores can be assigned for actual improvements on various parameters.

Kimberly Clark Scores and evaluation from 2005:

WWF has not seen any further progress in policies or actions addressing clean production issues over recent months

Total score for this question: 0/3

4.5 Trends in public reporting since April 2005

Total achievable points: 2

Please note: This question now assesses the fulfillment of any promises made in the 2005 scoring

INDICATORS

Improvement in public reporting since April 2005 (one of the following)

- a) Full implementation of issues of importance to WWF 2 points;
- b) Implementation of most recommendations 1.5 points
- c) Implementation of some recommendations 0.5 points
- d) Implementation of promises made in the 2005 scoring 1 point

Please note: If a company has made promises then its total score is out of 3 – its score is divided by 3 and multiplied by 2 for comparability with the other companies and to ensure that companies which have not made promises are not penalised through the scoring

For issue of importance to WWF please refer to the tissue success criteria on panda.org/forests/tissue/criteria

4.5.SCA tissue points per indicator 2006:

Improvement in public reporting since April 2005 (one of the following)

- o Full implementation of issues of importance to WWF - 2/2 points

Total score for this question: 2/2

WWF welcomes SCA Tissue's further improvement to its public sustainability reporting. It has included further details as recommended by WWF.

SCA Scores and evaluation from 2005:

The following indicator applies improvement in policy/measures/projects since April

- b) implementation of most recommendations 2.5/3 points

SCA has publicly provided most parameters at a mill by mill level as recommended by WWF. SCA needs to put more information on sourcing and recycling in their public report.

Total score for this question: 2.5/3

4.5.Procter and Gamble points per indicator 2006:

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

The following indicators apply

- Implementation of no recommendations - 0/2 points

Total score for this question: 0/2

Procter and Gamble indicated it will implement its promise to improve its sustainability report this year and include in it total pulp purchased, sourcing regions by percentage and certification schemes by percentage. WWF notes that Procter and Gamble already made this promise to improve its score in 2005. Points can be assigned once these improvements have actually been made.

Procter and Gamble Scores and evaluation from 2005:

The following indicator applies

improvement in policy/measures/projects since April

- d) statement of intent/will for the future/other anecdotal evidence of progress 0.5/ 3 points

Procter and Gamble has stated their intent to improve their sustainability reporting for their 2006 company annual report

Total score for this question: 0.5/3

4.5.Metsä Tissue points per indicator 2006:

The following indicator applies

- Implementation of some recommendations - 0.5/2 points
- Implementation of promises made in the 2005 scoring - 1/1 point

Total score for this question: 1/2 (The score has been adjusted according to the formula outlined in the indicators above)

WWF welcomes that Metsä Tissue has made clean production details across all parameters and their new sourcing policy available on the web. With this, Metsä Tissue has further fulfilled its promise to improve its public sustainability reporting. Metsä Tissue could score more points if it included more information on how it implements its sourcing policy, and if it provided more information on recycling on the web.

Metsä Tissue scores and evaluation from 2005:

The following indicator applies

improvement in policy/measures/projects since April

- d)statement of intent/will for the future/other anecdotal evidence of progress 0.5/ 3 points

Metsä has stated their intent to improve their public sustainability reporting later in 2005

Total score for this question: 0.5/3

4.5.Georgia Pacific points per indicator 2006:

Total score for this question: 0/2

WWF regrets that Georgia Pacific has not followed through on its promise made in 2005 to improve its public sustainability reporting.

Georgia Pacific scores and evaluation from 2005:

The following indicator applies

improvement in policy/measures/projects since April

- d)statement of intent/will for the future/other anecdotal evidence of progress 0.5/ 3 points

Georgia Pacific has stated their intent to improve their public sustainability reporting in 2006

Total score for this question: 0.5/3

4.5.Kimberly Clark points per indicator 2006:

The following indicators apply

- Implementation of some recommendations 0.5/2 points

Total score for this question: 0.5/2

WWF welcomes Kimberly Clark's publication of a Europe-specific fact sheet on its website.

Kimberly Clark Scores and evaluation from 2005:

The following indicator applies

improvement in policy/measures/projects since April

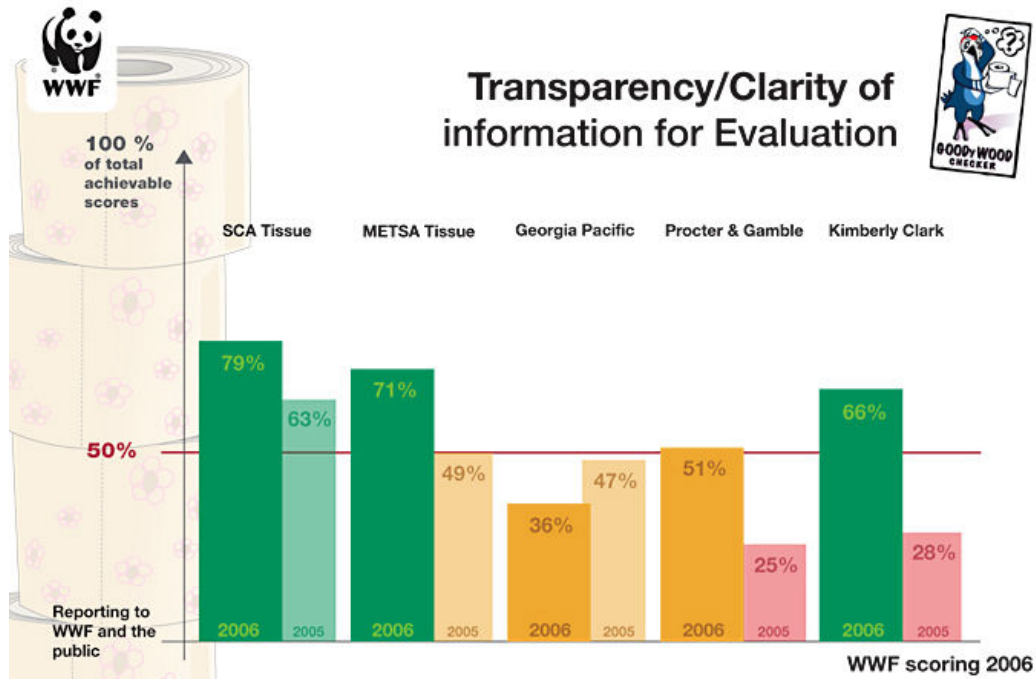
- *c) implementation of some recommendations 1.5/3 points*

Kimberly Clark has made a big improvement in reporting. There is more info on recycling, on certification systems, there are more parameters and generally a stronger environmental section in their sustainability report. However in most cases the information is still global and not tissue specific.

Total score for this question: 1.5/3

5) Public reporting and transparency

Public reporting is required to enable environmental performance to be monitored and makes for better public accountability.



5.1 Transparency on sourcing?

Total achievable points: 6

Please note: The number of indicator questions have been reduced which is also reflected in the score.

INDICATORS

- Information provided on source regions for European tissue specific production
 - available to the public? 3 points
 - shared with WWF? 1.5 points
- Information provided on percentage of wood fibres by certification system (Europe/Tissue specific)
 - available to the public? 3 points
 - shared with WWF? 1.5 points

Discretionary score for exceptionally detailed information provided: 1 point

5.1. SCA Tissue points per indicator 2006

- Information provided on source regions for European tissue specific production
 - Shared with WWF - 1.5/1.5 points

Discretionary score: Some information on source regions is provided to the public in the 2005 report. However, this is only done in an anecdotal way and is not comprehensive. WWF assigns 0.5 points for this

b) Information provided on percentage of wood fibres by certification system (Europe/ Tissue specific)

- Available to the public - No. 0/3 points
Comment: SCA notes that it makes this information available to its customers, but does not specify how. For the purpose of this question which looks at availability through public reporting / the web no points can be assigned
- shared with WWF - Yes. 1.5/1.5 points

Discretionary score: SCA Tissue has included a very detailed section on its sourcing in the 2005 report. This describes in a lot of detail how SCA works to ensure that timber comes from responsible sources. A discretionary score of 1 point is assigned for this.

Total score for this question: 4.5/6

SCA Scores and evaluation from 2005:

- a) Information provided for source regions for European tissue specific production
- available to the public 0/3 points
 - shared with WWF 1.5/1.5 points
- b) Information provided on percentage of wood fibres by certification system (Europe/ Tissue specific)
- available to the public 0/3 points
 - shared with WWF 1.5/1.5 points
- c) information on tonnage of fibre used (Europe/ Tissue specific)
- available to the public 2/2 points
information on tonnage of fibre used Mill by Mill
 - available to the public 0/1 points
 - shared with WWF 0/0.5 points

Total score for this question: 5/9

5.1 Procter and Gamble points per indicator 2006:

The following indicators apply

a) Information provided on source regions for European tissue specific production

- available to the public? No. 0/3 points
- shared with WWF? Yes. 1.5/1.5 points

b) Information provided on percentage of wood fibres by certification system (Europe/ Tissue specific)

- available to the public? No. 0/3 points
- shared with WWF? Yes 1.5/1.5 points

Total score for this question: 3/6

WWF welcomes Procter and Gamble's indications that the next sustainability report will include information on sourcing regions and certification status. It is unclear whether this information will be broken out into Europe and be Tissue specific. Also the report is not yet published. Hence currently no additional points can be assigned.

Procter and Gamble Scores and evaluation from 2005:

- a) Information provided on source regions for European tissue specific production
- available to the public 0/3 points
 - shared with WWF 1.5/1.5 points
- b) Information provided on percentage of wood fibres by certification system (Europe/ Tissue specific)
- available to the public 0/3 points
 - shared with WWF 1.5/1.5 points
- c) Information on tonnage of fibre used (Europe/ Tissue specific)

Period of evaluation August – October 2006
Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

- available to the public 0/2 points
 - shared with WWF 1/1 points
- information on tonnage of fibre used Mill by Mill
- available to the public 0/1 points
 - shared with WWF 0/0.5 points
- Total score for this question: 4/9**

5.1. Metsä Tissue points per indicator 2006

- a) Information provided on source regions for European tissue specific production
- available to the public? No. 0/3 points
 - shared with WWF? Yes. 1.5/1.5 points
- comment: WWF has used last year's information to justify this score. We would like to note that it would be helpful if the company could indicate more clearly in situations where no new information is provided whether there has been any change from the previous information supplied
- b) Information provided on percentage of wood fibres by certification system (Europe/ Tissue specific)
- available to the public? No. 0/3 points
 - shared with WWF? Yes. 1.5/1.5 points

Total score for this question: 3/6

Publicly accessible sourcing information is still one of the weaker parts of Metsä Tissue's public reporting, despite the improvement that the sourcing policy is now available publicly. For a higher score Metsä Tissue needs to increase the amount of detail on implementation and monitoring of its sourcing, and to make its use of certified fibres public.

Metsä Tissue Scores and evaluation from 2005:

- a) Information provided on source regions for European tissue specific production
- available to the public 0/3 points
 - shared with WWF 1.5/1.5 points
- b) Information provided on percentage of wood fibres by certification system (Europe/ Tissue specific)
- available to the public 0/3 points
 - shared with WWF 1.5/1.5 points
- c) Information on tonnage of fibre used (Europe/ Tissue specific)
- available to the public 0/2 points
 - shared with WWF 1/1 points
- information on tonnage of fibre used Mill by Mill
- available to the public 0/1 points
 - shared with WWF 0.5/0.5 points

Total score for this question: 4.5/9

5.1. Georgia Pacific points per indicator 2006:

The following indicators apply

- a) Information provided on source regions for European tissue specific production
- available to the public? No. 0/3 points
 - shared with WWF? Yes. 1.5/1.5 points
- comment: WWF has used last year's information to justify the score. We would like to note that it would be helpful if the company could indicate more clearly in situations where no new information is provided whether there has been any change from the information previously supplied
- b) Information provided on percentage of wood fibres by certification system (Europe/ Tissue specific)
- available to the public? No. 0/3 points

- shared with WWF? In part. 0.5/1.5 points
- Comment: This information was only provided for FSC certification therefore only a partial score is assigned

Total score for this question: 2/6

Georgia Pacific scores and evaluation from 2005:

- a) Information provided on source regions for European tissue specific production
- available to the public 0/3 points
 - shared with WWF 1.5/1.5 points
- b) Information provided on percentage of wood fibres by certification system (Europe/ Tissue specific)
- available to the public 0/3 points
 - shared with WWF 1.5/1.5 points
- c) information on tonnage of fibre used (Europe/ Tissue specific)
- available to the public 0/2 points
 - shared with WWF 1/1 points
- information on tonnage of fibre used Mill by Mill
- available to the public 0/1 points
 - shared with WWF 0/0.5 points
- 1 additional discretionary point for exceptional data provided to WWF on supply sources.
- Total score for this question: 5/9**

5.1. Kimberly Clark points per indicator 2006:

The following indicators apply

- a) Information provided on source regions for European tissue specific production
- Available to the public? Yes. 3/3 points
- b) Information provided on percentage of wood fibres by certification system (Europe/ Tissue specific)
- Available to the public? Yes. 3/3 points

Total score for this question: 6/6

Kimberly Clark has improved its score in this question compared to 2005. WWF welcomes that Kimberly Clark has made a new Europe/Tissue specific factsheet available on their website. This factsheet provides information on source regions for Europe and percentages of certification systems. WWF urges Kimberly Clark to follow through with promises in its new draft policy which would also cover implementation and regular reporting to the public about compliance with the policy. WWF will monitor this future promise in the 2007 score.

Kimberly Clark Scores and evaluation from 2005:

- a) Information provided on source regions for European tissue specific production
- available to the public 0/3 points
 - shared with WWF 1.5/1.5 points
- b) Information provided on percentage of wood fibres by certification system (Europe/ Tissue specific)
- available to the public 0/3 points
 - shared with WWF 1.5/1.5 points
- c) Information on tonnage of fibre used (Europe/ Tissue specific)
- available to the public 0/2 points
 - shared with WWF 1/1 points
- information on tonnage of fibre used Mill by Mill
- available to the public 0/1 points
 - shared with WWF 0/0.5 points
- 1 additional discretionary point for information on the web on source regions and fibres by certification systems (only global figures)
- Total score for this question: 5/9**

5.2 Transparency in recycling?

Total achievable points: 9

INDICATORS

- a) the company has measurable recycling targets. Max 1 point
- available to the public - 1 point
 - shared with WWF - 0.5 points
- b) Information on overall recycling levels for European tissue production. Max 2 points
- available to the public - 2 points
 - only shared with WWF - 1 point
- c) Information on recycling figures detailed for consumer and away from home. Max 2 points
- available to the public - 2 points
 - only shared with WWF - 1 point
- d) Information on use of postconsumer fibres (collection after end-consumer) Max 2 points
- available to the public - 2 points
 - only shared with WWF - 1 point
- e) Information on recycling figures mill by mill. Max 2 points
- available to the public - 2 points
 - only shared with WWF - 1 point

5.2. SCA Tissue points per indicator 2006:

- a) The company has measurable recycling targets
- available to the public? No. 0/1 point
 - shared with WWF? No. 0/0.5 points
- b) Information on overall recycling levels for European tissue production.
- available to the public? Yes. 2/2 points
- c) Information on recycling figures detailed for consumer and away from home.
- available to the public? No. 0/2 points
 - only shared with WWF? Yes. 1/1 point
- d) Information on use of postconsumer fibres (collection after end-consumer)
- available to the public? No. 0/2 points
 - only shared with WWF? Yes. 1/1 point
- e) Information on recycling figures mill by mill.
- available to the public? No. 0/2 points
 - only shared with WWF? Yes. 1/1 point

Total score for this question: 5/9

SCA Scores and evaluation from 2005:

- a) the company has measurable recycling targets 0/1 b) Information on overall recycling levels for European tissue production
- available to the public 2/2 points
- c) Information on recycling figures detailed for consumer and away from home
- available to the public 0/2 points
 - shared with WWF 1/1 point
- d) Information on use of postconsumer fibres
- available to the public 0/2 points
 - shared with WWF 0/1 point
- e) Information on recycling figures mill by mill 0/2 points

Total score for this question: 3/9

Period of evaluation August – October 2006
Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

5.2 Procter and Gamble points per indicator 2006:

Same as in 2005

- a) The company has measurable recycling targets? No. 0/1
- b) Information on overall recycling levels for European tissue production available to the public? No. 0/2 points
shared with WWF? No. 1/1 points
- c) Information on recycling figures detailed for consumer and away from home available to the public? No. 0/2 points
shared with WWF? Yes. 1/1 point
- d) Information on use of postconsumer fibres available to the public? No. 0/2 points
shared with WWF? Yes. 1/1 point

Comment: Although Procter and Gamble does not use postconsumer waste, WWF credits its transparency in sharing this with WWF.

- e) Information on recycling figures mill by mill available to the public? No. 0/2 points
shared with WWF? No. 0/1 point

Total score for this question: 3/9

Procter and Gamble Scores and evaluation from 2005:

- a) the company has measurable recycling targets 0/1
 - b) Information on overall recycling levels for European tissue production
 - available to the public 0/2 points
 - shared with WWF 1/1 point
 - c) Information on recycling figures detailed for consumer and away from home
 - available to the public 0/2 points
 - shared with WWF 1/1 point
 - d) Information on use of postconsumer fibres
 - available to the public 0/2 points
 - shared with WWF 1/1 point
- comment: although Procter and Gamble does not use postconsumer waste WWF credits the transparency on sharing this with WWF.
- e) Information on recycling figures mill by mill 0/2 points
- Total score for this question: 3/9**

5.2. Metsä Tissue points per indicator 2006:

- a) The company has measurable recycling targets
 - available to the public?. In part. 0.25/2 point

comment: Metsä Tissue does not have quantitative recycling targets – however it has made a public commitment towards primarily using recycled fibre in its new sourcing policy
- b) Information on overall recycling levels for European tissue production.
 - available to the public? Yes. 2/2 points
- c) Information on recycling figures detailed for consumer and away from home.
 - available to the public? No. 0/2 points
 - only shared with WWF? Yes. 1/1 point
- d) Information on use of postconsumer fibres (collection after end-consumer)
 - available to the public? No. 0/2 points
 - only shared with WWF? Yes. 1/1 point
- e) Information on recycling figures mill by mill.
 - available to the public? No. 0/2 points
 - only shared with WWF? Yes. 1/1 point

Total score for this question: 5.25/9

Metsä Tissue has improved its scoring on this question by making recycling levels per mill available to the public in its new RMS report on the web.

Metsä Tissue Scores and evaluation from 2005:

- a) the company has measurable recycling targets 0/1
- b) Information on overall recycling levels for European tissue production
- available to the public 0/2 points
 - shared with WWF 1/1 point
- c) Information on recycling figures detailed for consumer and away from home
- available to the public 0/2 points
 - shared with WWF 1/1 point
- d) Information on use of postconsumer fibres
- available to the public 0/2 points
 - shared with WWF 1/1 point
- e) Information on recycling figures mill by mill
- available to the public 0/2 points
 - shared with WWF 1/1 point

Total score for this question: 4/9

5.2. Georgia Pacific points per indicator 2006:

the company has measurable recycling targets

- available to the public? No. 0/1 point
 - shared with WWF? Yes. 0.5/0.5 points
- b) Information on overall recycling levels for European tissue production.
- available to the public? No. 0/2 points
 - only shared with WWF? Yes. 1/2 point
- c) Information on recycling figures detailed for consumer and away from home.
- available to the public? No. 0/2 points
 - only shared with WWF? Yes. 1/2 point
- d) Information on use of postconsumer fibres (collection after end-consumer)
- available to the public? No. 0/2 points
 - only shared with WWF? Yes. 1/2 point
- e) Information on recycling figures mill by mill.
- available to the public? No. 0/2 points
 - only shared with WWF? No. 0/2 point

Total score for this question: 3.5/9

Georgia Pacific scores and evaluation from 2005:

- a) the company has measurable recycling targets
- available to the public 0/1 point
 - shared with WWF 0.5/0.5 points
- b) Information on overall recycling levels for European tissue production
- available to the public 0/2 points
 - shared with WWF 1/1 point
- c) Information on recycling figures detailed for consumer and away from home
- available to the public 0/2 points
 - shared with WWF 1/1 point
- d) Information on use of postconsumer fibres
- available to the public 0/2 points
 - shared with WWF 0/1 point
- e) Information on recycling figures mill by mill
- available to the public 0/2 points
 - shared with WWF 0.75/1 point (reduction because only for some mills)

Total score for this question: 3.25/9

5.2. Kimberly Clark points per indicator 2006:

The following indicators apply

a) the company has measurable recycling targets.

- available to the public? No. 0/1 point
- shared with WWF? Yes. 0.5/1 points

b) Information on overall recycling levels for European tissue production. Max 2 points

- available to the public? Yes. 2/2 points

c) Information on recycling figures detailed for consumer and away from home. Max 2 points

- available to the public? Yes. 2/2 points

Comment: European and tissue specific information is now available in a European tissue fact sheet

d) Information on use of postconsumer fibres (collection after end-consumer) Max 2 points

- available to the public? Yes. 2/2 points

Comment: European and tissue specific information is now available in a European tissue fact sheet

e) Information on recycling figures mill by mill.

- available to the public? No. 0/2 point
- shared with WWF? No. 0/1 point

Total score for this question: 6.5/9

Kimberly Clark has improved its score in this question compared to 2005. WWF welcomes Kimberly Clark's new Europe/Tissue specific factsheet, which is available on its website. This provides detailed information on the recycling content of consumer and AFH products, including the levels of postconsumer waste used.

Kimberly Clark Scores and evaluation from 2005:

a) the company has measurable recycling targets 0/1

b) Information on overall recycling levels for European tissue production

- available to the public 2/2 points (on the web)

c) Information on recycling figures detailed for consumer and away from home

- available to the public 0/2 points

- shared with WWF 1/1 point

d) Information on use of postconsumer fibres

- available to the public 0/2 points

- shared with WWF 0/1 point

e) Information on recycling figures mill by mill

- available to the public 0/2 points

- shared with WWF 0/1 point

Total score for this question: 3/9

5.3 Transparency in clean production to the public?

Total achievable points: 4.5

INDICATORS

- a) Clean production targets and monitoring against this target available to the public - 0.5 points
Shared with WWF - 0.25 points
- b) Publicly available data is tissue specific and Europe specific - 1 point
- c) Publicly available data is provided mill by mill - 1.5 points
- d) Publicly available data covers parameters comprehensively - 1.5 points

5.3. SCA Tissue points per indicator 2006

- Clean production targets and monitoring against this target available to the public? Yes. 0.5/0.5 points
Comment: WWF welcomes that SCA Tissue has added targets to some of their parameters in the report
- Publicly available data is tissue specific and Europe specific? Yes. 1/1 point
- Publicly available data is provided mill by mill? Yes. 1.5/1.5 points
- Publicly available data covers parameters comprehensively? Yes. 1.5/1.5 points

Total score for this question: 4.5/4.5

SCA Scores and evaluation from 2005:

- a) Clean production targets and monitoring against this target available to the public 0/0.5 points
- b) Publicly available data is tissue specific and Europe specific 1/1 point
- c) Publicly available data is provided mill by mill 1.5/1.5 points
- d) Publicly available data covers parameters comprehensively 1.5/1.5 points

Total score for this question: 4/4.5

5.3 Procter and Gamble points per indicator 2006:

- Clean production targets and monitoring against this target available to the public? No. 0/0.5 points
- Shared with WWF? In part. 0.25/1 point
- Publicly available data is tissue specific and Europe specific? No. 0/1 point
- Publicly available data is provided mill by mill? No. 0/1.5 points
- Publicly available data covers parameters comprehensively 0/1.5 points

Total score for this question: 0,25/9

Some relevant information was made available to WWF for this scoring – this is credited in the next question. However to the public Procter and Gamble only reports on some aspects of its global operations which is not credited for the purpose of this question because this information is too general

Total score for this question: 0.25/4.5

Procter and Gamble Scores and evaluation from 2005:

- a) Clean production targets and monitoring against this target available to the public 0/0.5 points
- b) Publicly available data is tissue specific and Europe specific 0/1 point
- c) Publicly available data is provided mill by mill 0/1.5 points
- d) Publicly available data covers parameters comprehensively 0/1.5 points

Total score for this question: 0/4.5

Comment: Currently no Europe/ tissue specific data is publicly available. Procter and Gamble report on some aspects of their global operations, however this is not credited for the purpose of this question, because this information is too general.

5.3. Metsä Tissue points per indicator 2006

- Clean production targets and monitoring against this target available to the public? No. 0/0.5 points
- Comment: Metsä Tissue has published a Quality and Environmental Policy on the web with generic commitments to minimising environmental impact etc. However, for the purpose of this indicator no points can be assigned.
- Publicly available data is tissue specific and Europe specific? Yes. 1/1 point
 - Publicly available data is provided mill by mill? Yes. 1.5/1.5 points
 - Publicly available data covers parameters comprehensively? Yes. 1.5/1.5 points
 -

Total score for this question: 4/4.5

Metsä Tissue has significantly improved its reporting to the public on clean production by making comprehensive parameters mill by mill available on its European Tissue production.

Metsä Tissue scores and evaluation from 2005:

- a) Clean production targets and monitoring against this target available to the public 0/0.5 points
- b) Public available data is tissue specific and Europe specific 0/1 point
- c) Public available data is provided mill by mill 0/1.5 point
- d) Public available data covers parameters comprehensively 0/1.5 points

Total score for this question: 0/4.5

Comment: No Europe/tissue specific information is currently available on the web. Metsä Tissue used to report to a good level of detail when they were still part of MREAL, however their current reporting cannot be credited in WWFs scoring as it is not to the same level of detail. WWF encourages Metsä to go back to reporting as previously: The company should also make the information they provided to WWF publicly available.

5.3. Georgia Pacific points per indicator 2006

- Clean production targets and monitoring against this target available to the public? No. 0/0.5 points
- Publicly available data is tissue specific and Europe specific? No. 0/1 point
- Publicly available data is provided mill by mill? No. 0/1.5 points
- Publicly available data covers parameters comprehensively? No. 0/1.5 points

Total score for this question: 0/4.5

Georgia Pacific still has no Europe and tissue specific reporting on clean production on the web

Georgia Pacific scores and evaluation from 2005:

- a) Clean production targets and monitoring against this target available to the public 0/0.5 points
- b) Public available data is tissue specific and Europe specific 0/1 point
- c) Public available data is provided mill by mill 0/1.5 points
- d) Public available data covers parameters comprehensively 0/1.5 points

Total score for this question: 0/4.5

Comment: No Europe/tissue specific information on available on the web. Georgia Pacific reports on some aspects on their global operations however due to the general nature of this information this cannot be credited for the purpose of this score. The company should also make the information they provided to WWF publicly available.

5.3. Kimberly Clark points per indicator 2006:

- Clean production targets and monitoring against this target available to the public? Yes. 0.5/0.5 points

Comment: The new European Tissue factsheet on the web includes monitoring of achievements against the targets on water use, energy efficiency and landfill waste.

- Publicly available data is tissue specific and Europe specific? Yes. 1/1 point
- Publicly available data is provided mill by mill? No. 0/1.5 points
- Publicly available data covers parameters comprehensively? No. 0/1.5 points

Total score for this question: 1.5/4.5

Kimberly Clark has improved its score in this question compared to 2005. WWF welcomes Kimberly Clark's new Europe/Tissue specific factsheet which is available on its website. This covers clean production achievements against targets for water use, energy efficiency and landfill waste. WWF encourages Kimberly Clark to also include reporting on achievements on other clean production parameters on this fact sheet.

Kimberly Clark Scores and evaluation from 2005:

- a) Clean production targets and monitoring against this target available to the public 0/0.5 points
- b) Public available data is tissue specific and Europe specific 0/1 point
- c) Public available data is provided mill by mill 0/1.5 points
- d) Public available data covers parameters comprehensively 0/1.5 points

Total score for this question: 0/4.5

Comment: No Europe/tissue specific information on available on the web. WWF would like to note however that there is now more information available than previously - more parameters and yearly monitoring, however not Europe and not Tissue specific. Therefore no points can be given for the purpose of this scoring.

5.4 Transparency on clean production towards WWF?

Total achievable points: 4.5 (obtained by dividing the total by 6 and multiplying by 4.5. This is done in order to make the scoring consistent with the other half of the transparency score on clean production)

INDICATOR

The company provided Mill by Mill information on all parameters

- a) water – 1 point
- b) wastewater – 1 point
- c) energy - 1 point
- d) emissions to air - 1 point
- e) emissions to water – 1 point
- f) information on waste - 1 point

5.4.SCA Tissue points per indicator 2006

supplied the following data mill by mill :

- a) water? Yes. 1/1
- b) wastewater? Yes. 1/1
- c) energy? Yes. 1/1
- d) emissions to air? Yes. 1/1
- e) emissions to water? Yes. 1/1
- f) information on waste? Yes. 1/1

Total score for this question: 6/6

**Recalculated to maintain equal weight against other transparency scores:
4.5/4.5**

5.4 SCA Tissue

supplied the following data mill by mill :

- water – 1/1
- wastewater - 1/1
- energy - 1/1
- emissions to air 1/1
- emissions to water 1/1
- information on waste 1/1

Total score for this question: 6/6

Recalculated to maintain equal weight against other transparency scores: 4.5/4.5

5.4 Procter and Gamble points per indicator 2006:

The company provided Mill by Mill information on all parameters

- water? Yes. 1/1 point
- wastewater? Yes. 1/1 point
- energy? Yes. 1/1 point
- emissions to air? Yes. 1/1 point
- emissions to water? Yes. 1/1 point
- information on waste? Yes. 1/1 point

Total score for this question: 6/6

**Recalculated to maintain equal weight against other transparency scores:
4.5/4.5**

Procter and Gamble has significantly improved its transparency on clean production towards WWF in comparison to the 2005 score.

Procter and Gamble Scores and evaluation from 2005:

Procter and Gamble has provided some data to WWF which was not measurable and comparable.

Total score for this question: 0/6

Recalculated to maintain equal weight against other transparency scores: 0/4.5

5.4. Metsä Tissue points per indicator 2006:

The company provided Mill by Mill information on all parameters

- water? Yes. 1/1 point
- wastewater? Yes. 1/1 point
- energy? Yes. 1/1 point
- emissions to air? Yes. 1/1 point
- emissions to water? Yes. 1/1 point
- information on waste? Yes. 1/1 point

Total score for this question: 6/6

**Recalculated to maintain equal weight against other transparency scores:
4.5/4.5**

Metsä Tissue Scores and evaluation from 2005:

supplied the following data mill by mill :

- a) water – 0/1
- b) wastewater - 1/1
- c) energy - 1/1
- d) emissions to air 1/1
- e) emissions to water 1/1

f) information on waste 1/1
Total score for this question: 5/6
Recalculated to maintain equal weight against other transparency scores: 3.75/4.5

5.4. Georgia Pacific points per indicator 2006:

The company provided Mill by Mill information on all parameters

- water? In part. 0.5/1 point
- wastewater? In part. 0.5/1 point
- energy? In part. 0.5/1 point
- emissions to air? In part. 0.5/1 point
- emissions to water? In part. 0.5/1 point
- information on waste? In part. 0.5/1 point

Total score for this question: 3/6

**Recalculated to maintain equal weight against other transparency scores:
2.25/4.5**

Georgia Pacific has not provided an update on their mill by mill clean production data to WWF for the 2006 scoring. However they have referenced on several occasions previous years' data which was then fully provided. Half scores are assigned for this.

Georgia Pacific scores and evaluation from 2005:

- Clean production targets and monitoring against this target available to the public 0/0.5 points
- Public available data is tissue specific and Europe specific 0/1 point
- Public available data is provided mill by mill 0/1.5 points
- Public available data covers parameters comprehensively 0/1.5 points

Total score for this question: 0/4.5

Comment: No Europe/tissue specific information on available on the web. Georgia Pacific reports on some aspects on their global operations however due to the general nature of this information this cannot be credited for the purpose of this score. The company should also make the information they provided to WWF publicly available.

5.4. Kimberly Clark points per indicator 2006:

The company provided Mill by Mill information on all parameters

- water? Yes. 1/1 point
- wastewater? Yes. 1/1 point
- energy? Yes. 1/1 point
- emissions to air? Yes. 1/1 point
- emissions to water? Yes. 1/1 point
- information on waste? Yes. 1/1 point

Total score for this question: 6/6

**Recalculated to maintain equal weight against other transparency scores:
4.5/4.5**

Kimberly Clark has significantly improved its transparency on clean production towards WWF in comparison to the 2005 score.

Kimberly Clark Scores and evaluation from 2005:

Kimberly Clark has provided some data to WWF which was not measurable and comparable.

Total score for this question: 0/6

Recalculated to maintain equal weight against other transparency scores: 0/4.5

5.5 Clarity and comprehensiveness of information provided?

Total achievable points: 4

INDICATORS:

- 1) the information was supplied in comparable/standard units - 1 point
- 2) comprehensiveness of information provided? One of the following...
 - all information requested was provided - 2 points
 - most information requested was provided - 1.5 point
 - a fair amount of information requested was provided - 1 point
 - some information requested was provided - 0.5 points
 - no information requested was provided - 0 point
- 3) the company answered WWF's questions in the checklist directly - 1 point

5.5.SCA Tissue points per indicator 2006

- 1) the information was supplied in comparable/standard units? Yes. 1/1 point
- 2) comprehensiveness of information provided? ...
 - most information requested was provided - 1.5/2 point
- 3) the company answered WWF's questions in the checklist directly? Yes. 1/1 points

Total score for this question: 3.5/4

Scores and evaluation from 2005:

5.5 SCA Tissue

- 1) the information was supplied in comparable/standard units: 1/1
- 2) comprehensiveness of information provided? The following indicator applies
 - most information 1/1.5
- 3) company answered WWF's questions in the checklist directly 0.5/0.5

Total score for this question: 2.5/3

5.5 Procter and Gamble points per indicator 2006:

- 1) the information was supplied in comparable/standard units? Yes. 1/1 point
- 2) comprehensiveness of information provided?
 - most information requested was provided - 1.5/2 point
- 3) the company answered WWF's questions in the checklist directly? Yes. 1/1 point

Total score for this question: 3.5/4

Procter and Gamble Scores and evaluation from 2005:

- 1) the information was supplied in comparable/standard units: 0/1
- 2) comprehensiveness of information provided? The following indicator applies
 - a fair amount of information 0.5/1.5
- 3) company answered WWF's questions in the checklist directly 0/0.5

Total score for this question: 0.5/3

The company has not directly responded to all our questions, provided data which was not always comparable or usable and have omitted to provide key data

5.5.Metsä Tissue points per indicator 2006

- 1) the information was supplied in comparable/standard units? Yes. 1/1 point
- 2) comprehensiveness of information provided?
 - most information requested was provided - 1.5/2 point
- 3) the company answered WWF's questions in the checklist directly? In part. 0.5/1 points

Comment: Metsä Tissue answered all questions related to the scoring. However, on some questions a more detailed and comprehensive answer could have assisted the

Period of evaluation August – October 2006

Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.

scoring therefore only half points are given. On some questions WWF felt Metsä Tissue may deserve a higher score, however due to the lack of information directly relating to the indicators no points could be assigned. WWF has pointed this out to Metsä Tissue in correspondence. This could be corrected in 2007's score.

Total score for this question: 3 /4

Metsä Tissue scores and evaluation from 2005:

- 1) the information was supplied in comparable/standard units: 1/1
- 2) comprehensiveness of information provided? The following indicator applies
 - most information 1/1.5
- 3) company answered WWF's questions in the checklist directly 0.5/0.5

Total score for this question: 2.5/3

5.5. Georgia Pacific points per indicator 2006:

- 1) the information was supplied in comparable/standard units? In part. 0.25/1 point
Comment: clean production data was not always supplied in the format requested. Also, unlike all the other companies, Georgia Pacific did not provide updated mill data for 2006. Therefore only a quarter point is assigned.
- 2) comprehensiveness of information provided?
 - most information requested was provided - 1.5/2 point
- 3) the company answered WWF's questions in the checklist directly? In part. 0.5/1 points
Comment: Georgia Pacific did not provide complete or direct answers to some of the questions

Total score for this question: 2.25/ 4

Georgia Pacific scores and evaluation from 2005:

- 1) the information was supplied in comparable/standard units: 1/1
 - 2) comprehensiveness of information provided? The following indicator applies
 - most information 1/1.5
 - 3) company answered WWF's questions in the checklist directly 0/0.5
- Comment: although a lot of information was provided, it proved in some cases difficult to score the answers because the data provided did not relate directly to the questions we asked.*

Total score for this question: 2/3

5.5. Kimberly Clark points per indicator 2006:

- 1) the information was supplied in comparable/standard units? In part. 0.5/1 point
Comment: Some clean production data was not supplied in the format requested, therefore only half points are assigned
- 2) comprehensiveness of information provided?
 - most information requested was provided - 1.5/2 point
- 3) the company answered WWF's questions in the checklist directly? Yes. 1/1 points

Total score for this question prior to deduction: 3/4

Kimberly Clark has improved some aspects of their reporting to the public as well as to WWF.

Deduction of points on transparency:

At this year's Annual Shareholder meeting of Kimberly Clark, a presentation and statements were made that indicated that Kimberly Clark has a partnership with WWF. No such partnership exists with Kimberly Clark. Further, Kimberly Clark refers to WWF in its Sustainability report as well as the forestry fact

sheet in a manner which could be misread so as to imply more involvement between Kimberly Clark and WWF than exists through this scoring exercise. We consider this use of WWFs name by Kimberly Clark as contrary to the intention of transparency this scoring section is aiming at. We therefore deduct 3 points from the transparency score."

Total score for this question prior after deduction: 0/ 4

5.5 Kimberly Clark

1)the information was supplied in comparable/standard units: 0/1

2)comprehensiveness of information provided? The following indicator applies

- a fair amount of information 0.5/1.5

3) company answered WWFs questions in the checklist directly 0/0.5

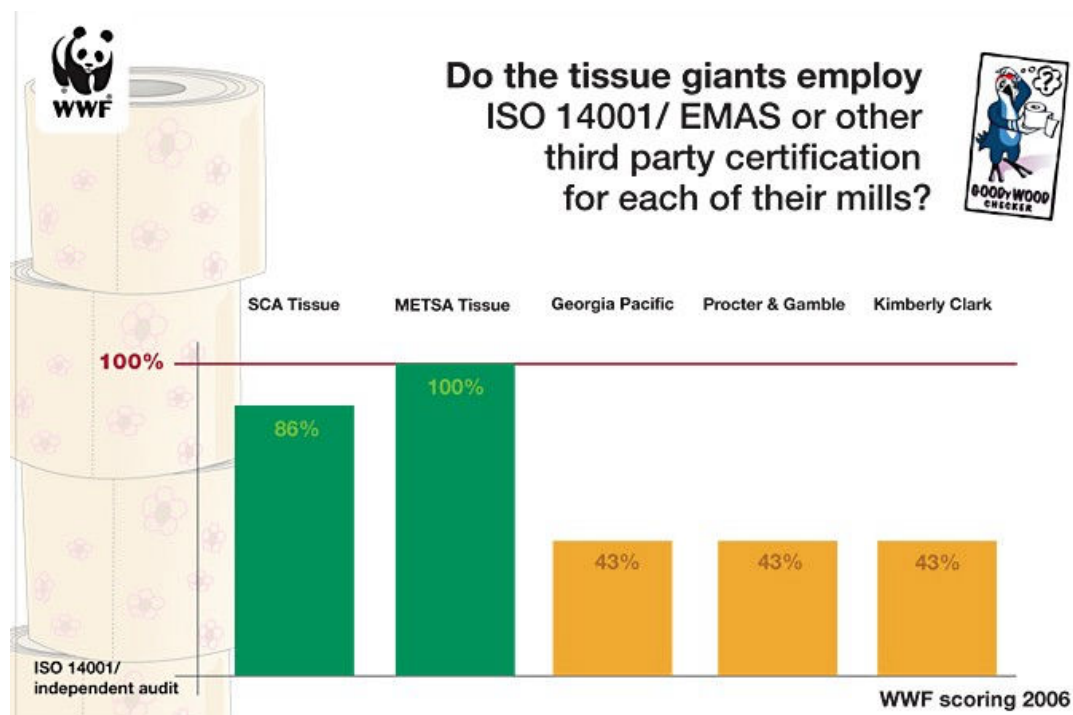
Total score for this question: 0.5/3

Kimberly Clark has not directly responded to all our questions, provided data which was not always comparable or usable and have omitted to provide key data.

6) Third party evaluation of each mill

Without an independent monitoring mechanism there is no independent proof that the company is doing what it says it is doing.

WWF considers it crucial that companies the size of the tissue giants allow third party verification of their activities. ISO 14001 and EMAS are standard monitoring mechanisms in the business world which should be employed as a minimum. A third party audit should in WWF's view not be seen as a nuisance, but rather as an opportunity to gain an external and objective assessment of business operations—assuming a company has nothing to hide and is willing to aim for best practice.



INDICATORS

Only one question is used as indicator question as follows:

- ISO 14001; EMAS or equivalent with minimum third party audit for all mills -7 points;
- percentage of ISO 14001; EMAS for mills; not all mills certified yet - percentage of 7;
- Third party audit for all sites - 4 points; spot checks only - 3 points;
- Company internal audits which are not open for third parties - 0 points

6. SCA Tissue points per indicator 2006:

86% of SCA mills are currently ISO 14001 and/or EMAS certified, the rest of the mills are currently on their way to certification.

Total score for this question 6/7

SCA Scores and evaluation from 2005:

SCA Tissue

SCA Tissue has ISO 14001 or EMAS certified two thirds of their mills.

Positive indications to be assessed in the next scoring in 2006: SCA tissue has indicated that they will certify all remaining mills.

Total score for this question 4.67/7

6. Procter and Gamble points per indicator 2006:

Procter and Gamble uses an internal system “intent of 14001” for its 5 European tissue mills. The score in 2005 was as follows : Third party audit for all sites - 4 points

WWF has still not received clarification of what “intent of 14001” actually means and therefore we have decided to reduce the points for the 2006 score. Third party audit for all sites - 3/4 points

Unless WWF receives more clarification on this, we may need to downscore Procter and Gamble on this question even further. A higher score could be assigned in 2007 if an acceptable further clarification is made.

Total score for this question 3/7

Procter and Gamble Scores and evaluation from 2005:

Procter and Gamble uses an internal system – they shared with WWF a third party verification of their “intent of 14001” for their 5 tissue mills in Europe. WWF has evaluated the third party aspect of Procter and Gamble’s mill assessment positively. But it is neither clear what “intent of 14001” actually means nor what is hindering Procter and Gamble from becoming fully ISO 14001 certified.

Total score for this question 4/7

6. Metsä Tissue points per indicator 2006 :

Metsä Tissue has all its mills ISO 14001 certified.

Total score for this question 7/7

Metsä tissue scores and evaluation from 2005:

Metsä Tissue has all their mills ISO 14001 certified.

Total score for this question 7/7

6. Georgia Pacific points per indicator 2006 :

The following indicators applies

ISO 14001; EMAS or equivalent with minimum third party audit at 6 out of 21mills. - 2/7 points.

Comment: One additional mill has been ISO and EMAS certified since the 2005 score.

Discretionary score: Although Georgia Pacific does not allow a third party audit it receives a discretionary score for the internal audit system it uses (1 point)

Total score for this question 3/7

Georgia Pacific scores and evaluation from 2005:

Approx a quarter of European Georgia Pacific mills in Europe are ISO 14001 certified. The rest use an internal system which is not third party audited.

Total score for this question 1.67/7

6 Kimberly Clark points per indicator 2006:

The following indicator applies

- ISO 14001; EMAS or equivalent with minimum third party audit at 4 out of 14 European Mills - 2/7 points

Discretionary score: Although Kimberly Clark does not allow a third party audit its receives a discretionary score for its internal audit system which has been described in detail (1 point)

Total score for this question: 3/7

Kimberly Clark Scores and evaluation from 2005:

Approx a fifth of Kimberly Clark mills in Europe are ISO 14001 certified. The others use an internal system which is not third party verified

Total score for this question 1.46/7

THIRD PARTY AUDIT

WWF Scoring of the Tissue Giants (October 2006)

I am a freelance natural resource and environmental consultant with experience in the manufacturing sector and of commercial forestry. My scorecard expertise has been gained over a period 7 years, through the development of a number of scorecards and performing scoring exercises. I was invited by WWF to act as an independent third party in WWF's recent scorecard exercise with major tissue manufacturers.

My brief was to provide WWF with guidance which would ensure the production of a scorecard which was transparent, balanced, fair and objective. This was to be done by reviewing and providing input to the development of the tissue scorecard and guidelines, and reviewing and providing input to the actual scoring process. I was bound under a duty of confidentiality to WWF, and through them to the tissue producers.

I can confirm that WWF has been committed to producing a scorecard report which is transparent and clear, balanced, fair and objective, and to that end the company has:

- Obtained guidance from an individual with extensive experience in the tissue industry to ensure that the scorecard addresses all relevant aspects of the tissue manufacture process;
- Listed the elements of each score, and detailed the way in which each element is individually scored. At various points in the scoring document additional commentary has been included to ensure that the rationale of the scoring for the element in question has been clearly explained. Any changes to the way in which elements have been scored in comparison to 2005 have been made clear;
- Ensured that the scorecard weights fairly each of the key response areas - sourcing, recycling, production and transparency - thus giving the manufacturers an appropriate level of credit for each area of their tissue production business;
- Carried out the same scoring process for each of the companies;
- Explained the rationale for the score assigned for each question. Where necessary, when the score is less than the maximum possible, WWF has described the measures and / or actions which would be required for the responding manufacturer to gain full points;
- Provided a narrative alongside each score showing that the scoring throughout aims to be consistently evidence based;
- Included details of the 2005 scoring, to enable a comparison between the 2005 and 2006 scores to be easily made.

Throughout the process, my suggestions have been invited and acted upon, and I would consider the scorecard thus produced to be a clear, objective and fair assessment.

Doreen L. MacIntyre. 5th October 2006

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Period of evaluation August – October 2006
Project Leader Tissue scoring Helma Brandlmaier: hb@wwfdcp.org

A comparable evaluation was undertaken in November 2005.