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REPORT

THE ISSUE WITH TISSUE EIGHTH EDITION: NATURE, HEALTH, AND HUMAN RIGHTS IN CRISIS



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This report is dedicated to the people of Grassy Narrows First Nation and their ongoing fight for justice.

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NRDC ([Natural Resources Defense Council](https://www.nrdc.org)) is an international nonprofit environmental organization with more than 3 million members and online activists. Established in 1970, NRDC uses science, policy, law, and people power to confront the climate crisis, protect public health, and safeguard nature. NRDC has offices in New York City, Washington, D.C., Los Angeles, San Francisco, Chicago, Beijing and Delhi (an office of NRDC India Pvt. Ltd). Visit us at www.nrdc.org and follow us on Instagram @nrde_org.

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INTRODUCTION

Since 2019, NRDC's *The Issue with Tissue* report and scorecard series has shown how everyday paper products like toilet paper, paper towels, and facial tissues are linked to the degradation of the Canadian boreal forest—one of the world's most carbon-rich and ecologically important landscapes. That degradation is both an environmental crisis and a human one, driving climate change and biodiversity loss and causing serious harm to frontline communities.

That reality is especially clear in Grassy Narrows First Nation, an Indigenous community whose territory lies in northwestern Ontario's boreal forest along the English-Wabigoon river system. There, pollution from a mill that produces wood pulp for tissue products continues to create a devastating legacy of mercury poisoning and disrupted economic and food systems. In Grassy Narrows, the true cost of tissue supply chains is measured in damaged health, economic loss, cultural disruption, intergenerational trauma, and premature death.¹

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Despite growing awareness of these interconnected environmental and human rights impacts, major tissue manufacturers still rely heavily on fiber from the boreal and other ecologically important forests, often with limited public disclosure about suppliers or sourcing areas. Companies frequently lean on third-party certification schemes and country-level risk assessments that can miss site-specific harms and fail to reflect the lived realities of affected communities. The result is a system in which corporations profit from opaque supply chains and oppose efforts toward greater transparency, while the communities bearing the greatest harms are left with little recourse for accountability.

Some companies have begun shifting toward recycled and alternative fibers that avoid the worst impacts on forests and communities. However, many of the largest players remain reliant on supply chains that undermine ecological integrity and human rights, with weak due diligence and inadequate grievance mechanisms for people seeking accountability and remedy. These issues cannot be addressed in isolation: Environmental harms—whether the mercury contamination of Grassy Narrows’ waters or the deforestation linked to plantation expansion in the tropics—often lead directly to violations of communities’ rights to health, culture, livelihoods, and self-determination (i.e., their right to make decisions about their lands, resources, governance, and future).

The need for change is growing more urgent. Scientific research continues to underscore the importance of intact boreal ecosystems for global climate stability, while Indigenous leaders and community advocates have drawn sustained attention to the health and rights impacts of industrial forest exploitation—and to how Indigenous-led approaches to stewardship offer a more responsible alternative. This aligns with a growing scientific consensus reflected in the 2024 *Transformative Change Assessment* from the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services, which finds that biodiversity solutions are most effective when they uphold Indigenous Peoples’ rights and involve Indigenous-led stewardship.²

At the same time, pressure is mounting from consumers, policymakers, and investors for greater transparency and stronger corporate accountability in forest-linked supply chains. That pressure reflects a growing recognition that everyday products are connected to systems of environmental harm and affiliated human rights abuses.



Community members and allies march for mercury justice during Grassy Narrows' River Run Rally in Toronto.

This edition of *The Issue with Tissue* examines the public health and human rights dimensions of tissue supply chains, with particular focus on the ongoing mercury crisis in Grassy Narrows First Nation and the failure of major retailers like Costco and Walmart to transparently investigate and remedy harm linked to their brands. Drawing on new research, updated market analysis, and community-centered perspectives, this report argues that protecting forests is inseparable from protecting people, and that meaningful reform will require the tissue industry to rapidly move away from destructive practices and toward transparency and responsibility.

THE STATE OF FORESTS, PEOPLE, AND OUR PLANET IN 2026

In 2026, the role of forests in sustaining life on earth has never been clearer, and the risks facing them have never been more apparent. Forests support the health and well-being of communities worldwide, including providing livelihoods for approximately 1.6 billion people.³ They are also the backbone of global biodiversity, harboring 80 percent of all terrestrial species, and serve as critical carbon storehouses whose protection and restoration are essential to addressing the climate crisis.⁴

Despite the importance of maintaining forest health, global forests continue to be rapidly cleared and degraded by industrial expansion and resource extraction, often alongside serious human rights violations.⁵ In 2024 alone, 8.1 million hectares of forest were lost, a level of destruction 63 percent higher than the trajectory needed to halt deforestation by 2030 (a key deadline under major global agreements).⁶ Another 8.8 million hectares were degraded, weakening ecosystem integrity and reducing the climate resilience of the forests that remain.⁷

The consequences of these impacts extend far beyond forest boundaries. Together, deforestation and forest degradation account for around 11 percent of global carbon dioxide emissions, intensifying climate-related disturbances such as

wildfires, drought, and pest outbreaks.⁸ They are also major drivers of biodiversity loss, destroying and fragmenting the habitat of forest-dependent species.⁹

The same pressures driving deforestation and forest degradation also create significant risks for Indigenous Peoples and local communities. Despite international recognition of Indigenous Peoples' right to free, prior, and informed consent (FPIC), companies and governments continue to advance projects without securing meaningful consent from affected communities.¹⁰ When communities push back to defend their lands and rights, they often face intimidation, criminalization, and violence, with Indigenous Peoples disproportionately targeted for their role on the front lines of forest protection.¹¹

Looking ahead, these pressures are likely to intensify as demand for forest-based resources grows. Current global wood consumption already exceeds what forests can sustainably supply, yet demand is projected to rise significantly in the coming decades as governments and industries expand the use of wood across construction, packaging, textiles, and energy, as wood is falsely promoted as "more sustainable" than fossil fuels.¹² Without stronger safeguards and more responsible consumption patterns,

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A eucalyptus plantation encroaching on the rainforest in Brazil.

growing demand risks accelerating forest loss, deepening the climate and biodiversity crises, and increasing conflicts over land, resources, and Indigenous rights.

These trends are directly reflected in how conventional tissue products are sourced and sold. Major tissue brands continue to depend on forest fiber sourced from large-scale logging operations, which supports an extractive business model that treats forests primarily as raw material for short-term production rather than as essential ecosystems.

Too often, the true impacts of companies' supply chains remain obscured due to their reliance on weak safeguards, limited transparency, and voluntary commitments that fail to prevent deforestation, degradation, and rights abuses.¹³ This allows harmful practices to persist while forests, frontline communities, and the global climate bear the costs.

Meeting this moment will require more than incremental change. It demands enforceable accountability, transparency, and traceability across global corporate supply chains, stronger protections for Indigenous rights and land tenure, and binding government policies that hold companies responsible for the full social and environmental impacts of their operations. Without these shifts, continued industrial expansion will deepen the interconnected crises facing forests, people, and the planet.

INTERNATIONAL FOREST COMMITMENTS REQUIRE INDUSTRY ACTION

These urgent challenges are unfolding against the backdrop of increasingly ambitious global commitments to protect forests, which cannot be met without a fundamental shift in how industries operate. Governments have signaled a clear intent to halt deforestation and forest degradation within this decade, but turning these pledges into real-world outcomes will require curbing the extractive practices driving forest loss in the first place.

In 2021, more than 140 countries signed the Glasgow Leaders' Declaration on Forests and Land Use, committing to end deforestation and land degradation by 2030.¹⁴ In 2022,

the Kunming-Montreal Global Biodiversity Framework set a parallel target of halting the loss of "ecosystems of high ecological integrity" by the same deadline. It also established the "30x30" goal to protect 30 percent of the planet's land and ocean areas by 2030.¹⁵ Additionally, in 2023, the first global stocktake under the Paris Agreement explicitly tied forest protection to meeting global climate targets, emphasizing the importance of halting and reversing deforestation and forest degradation by 2030.¹⁶ Meeting these goals will require not only new protections on paper but also a genuine reduction in industrial pressure on forest ecosystems.

Yet current patterns of production and consumption across forest-based industries remain deeply misaligned with that trajectory, especially where supply chains depend on continued industrial-scale extraction from natural forests.

Closing this gap requires moving beyond voluntary commitments to enforceable measures that compel and incentivize industry to change. Policymakers must hold companies accountable for not eliminating deforestation, degradation, environmental contamination, and rights abuses from their supply chains. Extractive models should not be allowed to persist behind sustainability claims. Without this shift, global forest commitments risk remaining aspirational targets, rather than becoming meaningful safeguards for forests and the communities that depend on them.



The difference between clearcut and intact boreal forest is stark, as seen in this aerial photo of the boreal in Ontario.

NORTH AMERICA'S TISSUE SECTOR IN 2026

North American tissue supply chains remain deeply dependent on a mix of fibers from global forests. For example, northern bleached softwood kraft (NBSK) pulp from the Canadian boreal has long served as a primary input for tissue manufacturing due to its strength and performance characteristics. However, shifting global pulp market dynamics, including new low-cost production capacity elsewhere, have contributed to a steady contraction in the region's softwood production capacity in recent years.

Since 2022, around 4.7 million metric tons of Canadian softwood pulp capacity has been shuttered, with additional closures anticipated across the United States and Canada.¹⁷ These reductions have been driven by a combination of factors, including aging mill infrastructure and an increase in new hardwood pulp production capacity globally, contributing to an oversupplied market and downward pressure on softwood pulp prices.¹⁸

Despite this contraction, Canada remains a cornerstone of the tissue pulp market, accounting for roughly one-third of global NBSK production and three-quarters of North American capacity.¹⁹ In Ontario specifically, about 14 percent of boreal forest logging is to produce pulp for short-lived products like toilet paper and other paper products.²⁰

However, North American tissue producers now rely more heavily on a mix of fiber from multiple forest regions.²¹ Today, many at-home toilet paper brands are produced from a blend of bleached eucalyptus kraft (BEK) and NBSK pulp, largely sourced from Brazil and Canada, respectively.²² This dynamic has been driven in part by new investments in Brazil, where fast-growing eucalyptus plantations are enabling lower-cost production at scale.²³

But this shift should not be mistaken for sustainability progress. Replacing some NBSK pulp with BEK does not address the tissue sector's underlying dependence on high-impact forest fiber; instead, it risks displacing environmental and human rights harms from one sourcing region to another. In Brazil, communities and civil society organizations have raised concerns about the general expansion of eucalyptus plantations, citing links to deforestation, displacement of Indigenous communities, illegal land grabs, depletion of water resources, and increased fire risk.²⁴ These concerns are amplified by the fact that eucalyptus is not native to Brazil, meaning plantation expansion often requires the clearing of native vegetation and conversion of natural ecosystems. Eucalyptus plantations consume substantially more water than native vegetation, placing additional pressure on local water resources and increasing the chance of forest fires.²⁵ Moreover, fast-growing plantation systems require large quantities of toxic agrochemicals, which have contaminated the tap water of affected communities.²⁶ Taken together, these impacts suggest that substituting NBSK with BEK may simply relocate the environmental and social costs of pulp production rather than meaningfully reduce them.

For tissue companies, the lesson is clear: Swapping one high-risk forest supply chain for another cannot be mistaken for progress. Meaningful action requires reducing overall dependence on forest fiber, strengthening traceability, and ensuring that sourcing practices do not contribute to environmental degradation or general violations of Indigenous and community rights.

FROM POLLUTION TO RECOVERY: LESSONS FROM MILL CLOSURES

As major producers have idled and closed mills across Canada, workers and communities have been left to bear the consequences of decades of business decisions driven by short-term profits. These closures have also revealed the significant and often underestimated impacts that industrial activity and pollution can have on ecosystems. Since the closure of Ontario's Terrace Bay mill in 2024, for example, scientists have documented the return of fish near formerly polluted sites—what one journalist described as “a story of resilience, of experiencing nature reclaiming its dignity over industry.”²⁷ Similarly, the 2020 shutdown of Nova Scotia's Northern Pulp mill ended decades of dumping chemical-laced wastewater into a nearby estuary, which had long devastated the lands and livelihoods of the Pictou Landing First Nation.²⁸ The mill's closure marked an important step toward the recovery of local marine life and long-sought justice for the affected community.



The Northern Pulp mill in Nova Scotia has sat idle since 2020.

© Andrew Vaughan/The Canadian Press via Associated Press



In Brazil, the expansion of eucalyptus plantations has increased the risk of devastating fires.

DESPITE SHIFTING MARKET DYNAMICS, MAJOR TISSUE BRANDS AND PRIVATE LABELS REMAIN RELIANT ON FOREST FIBER

Against this backdrop, broader industry dynamics are also shifting. Private-label products—which are sold under a retailer's own brand name but are typically manufactured by third-party suppliers—are gaining market share.²⁹ Retailers such as Costco (Kirkland Signature) and Walmart (Great Value and Member's Mark) have driven this shift, using private labels to improve margins and build customer loyalty.³⁰ Since 2011, private-label sales of toilet paper have risen from \$1.4 billion to \$5.3 billion in 2025.³¹ For paper towels, private-label sales increased from \$1.8 billion in 2014 to \$4.5 billion in 2025, expanding from 27 percent to 45 percent of the U.S. market.³²

At the same time, the growing influence of private-label supply chains introduces transparency challenges. Because retailers outsource production of these tissue brands to third-party manufacturers, they may have less visibility into upstream sourcing practices. Where environmental or human rights harms occur, responsibility can become diffuse, weakening accountability. This structure also

makes it more difficult for consumers and affected communities to identify and engage the companies producing and profiting from these goods, further reducing visibility into supply chain practices. As retailers play an increasingly central role in shaping product offerings, the need for stronger transparency and accountability across the full value chain becomes more urgent.

While private-label brands have captured a growing share of the market, much of the U.S. tissue sector's production remains highly concentrated among the “big three” manufacturers: Procter & Gamble (P&G), Georgia-Pacific, and Kimberly-Clark. Their flagship brands—including Charmin, Angel Soft, and Cottonelle—remain prominent in the market, while Kimberly-Clark and Georgia-Pacific also manufacture several of the private-label tissue products sold by major retailers. As a result, both branded and private-label products are often produced through the same large-scale sourcing and manufacturing systems, which depend heavily on fiber from forests like the Canadian boreal. While these companies have taken steps toward more sustainable sourcing, progress remains uneven and insufficient relative to the scale of the challenge.

SUSTAINABLE TOILET PAPER OPTIONS ARE ALSO AFFORDABLE

Sustainable toilet paper does not have to come with a luxury price tag. Although prices vary by brand, retailer, and package size, recycled-content options are broadly competitive with forest-fiber products and, in some cases, are the most affordable choice.

As part of NRDC's analysis of 63 toilet paper brands, the single lowest cost brand overall was a recycled-content product. Across all brands analyzed, median prices for forest-fiber and recycled-content toilet paper were similar at \$0.31 and \$0.34 per 100 sheets, respectively. Average prices show a comparably small difference at \$0.33 for forest fiber and \$0.37 for recycled content. In practical terms, a \$0.04 difference between 100 sheets of forest-fiber and recycled-content toilet paper amounts to just \$5.11 per year based on per capita toilet paper use. See Appendix for more details.



Stacked logs in a boreal forest clearing in Canada.



Logs are converted into wood chips before undergoing the kraft pulping process.

PROCTER & GAMBLE: UNEVEN PROGRESS

P&G's tissue portfolio has, for several years, been a focal point of scrutiny for investors, civil society, and consumers. This scrutiny intensified following a landmark investor vote in 2020, when roughly two-thirds of shareholders supported a resolution calling on the company to report on how it would eliminate deforestation and forest degradation from its supply chains.³³ In response, P&G stated in its 2021 "Wood Pulp Sourcing Policy" (no longer available on P&G's website) that it "does prohibit forest degradation," prompting NRDC to file a complaint with the Securities and Exchange Commission arguing that the claim was materially misleading based on the company's own sourcing disclosures.³⁴ In 2023, P&G quietly removed this language from its updated "Forest Commodities Policy."³⁵ The company has yet to establish a credible, enforceable approach to addressing forest degradation in its supply chains, leaving a significant gap between its public commitments and its on-the-ground impacts.³⁶

At the same time, P&G is facing growing reputational and legal risks tied to its environmental claims. In 2025, a proposed class action lawsuit alleged that the company misled consumers through "greenwashing" by marketing Charmin products as environmentally responsible while continuing to source a significant volume of pulp from clear-cut boreal forests.³⁷ The complaint further argues that these claims create a misleading impression of environmental stewardship that is not reflected in the company's sourcing practices.

In response to sustained public and investor pressure, P&G has taken some incremental steps. In the last edition of *The Issue with Tissue* scorecard, its Charmin Ultra Bamboo product earned a B grade for incorporating alternative fibers that move beyond the conventional tree-to-toilet pipeline, though P&G has yet to make this product broadly and consistently available.³⁸ The company has also updated its forest commodities and human rights policies to strengthen protections for Indigenous rights and human rights defenders, including making commitments to FPIC.³⁹ While these measures signal recognition of some key risks, they remain limited in scope and fall short of addressing the company's core exposure to forest degradation. Taken together, P&G's trajectory reflects a pattern of uneven progress, with incremental improvements not matching the scale and urgency of the challenges embedded in its supply chain.

KIMBERLY-CLARK: INDUSTRY LEADER

Kimberly-Clark, the maker of Cottonelle and Scott, has emerged as a relative leader among major U.S. tissue manufacturers. In 2024, it became the first to move beyond deforestation-free commitments and explicitly commit to reducing forest degradation across its supply chains.⁴⁰ The company has also set an ambition to eliminate "natural forest fiber" from its products.⁴¹ Natural forest fiber is a subset of forest fiber. It refers specifically to fiber sourced from northern boreal and temperate forests that are primarily



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Hesperaloe, a low-water succulent native to the southwestern U.S.

naturally regenerating and composed of native tree species, as opposed to plantation-grown forests. Notably, in 2025 the company reported achieving a 50 percent reduction in its purchases of natural forest fiber, signaling sustained progress toward meeting this ambition.⁴²

Recent developments suggest Kimberly-Clark is also exploring more transformative approaches to reducing reliance on forest fiber. In August 2026, the company announced what it described as a breakthrough in the development of a new fiber derived from hesperaloe, a drought-tolerant plant grown in arid regions in the American Southwest.⁴³ According to Kimberly-Clark, the material has the potential to be used as a substitute for wood-based fiber to manufacture toilet paper, paper towels, and other tissue products. The company cautioned, however, that substantial research and commercialization work remains before hesperaloe-derived pulp can be deployed at scale. To help advance this effort, Kimberly-Clark is building a pilot facility in Arizona, scheduled to open in 2027, and working with farmers and technical experts to evaluate the plant's potential as a commercially viable crop.⁴⁴

Given the company's scale and influence, these initiatives represent a notable step forward. If successful, hesperaloe could provide an important new pathway for reducing dependence on natural forest fiber. However, the ultimate environmental benefits will depend on implementation at scale, which must not exacerbate ecosystem conversion or degradation, and on whether the company's transition continues to prioritize recycled fiber and other genuinely sustainable alternative fibers that reduce pressure on forest ecosystems.

GEORGIA-PACIFIC: PARTIAL PROGRESS

Georgia-Pacific has also signaled some responsiveness to shifting market expectations. In 2024, the company relaunched its Aria toilet paper line as 100 percent recycled content, replacing its previous forest-fiber version, and cited growing consumer demand for more eco-conscious options as a key driver.⁴⁵ This move aligns with broader consumer survey trends, which indicate a willingness to shift purchasing behavior to reduce environmental impact.⁴⁶ However, Georgia-Pacific's flagship brands, including Angel Soft, remain heavily dependent on forest fiber, underscoring the limited scope of this shift.

Taken together, these developments point to partial progress within a system that remains fundamentally reliant on forest-based inputs. Even as companies pilot alternatives and respond to growing pressure from investors, consumers, and civil society, the majority of widely sold tissue products in the United States continue to drive significant impacts on forests, the climate, and communities.

THERE ARE COMMERCIALY SUCCESSFUL ALTERNATIVES TO THE TREE-TO-TOILET PIPELINE

While legacy brands have been slower to change, much of the momentum toward more sustainable tissue products is being driven by smaller companies built around environmental responsibility. These brands demonstrate that everyday tissue products can be made without relying on the destruction of critical forest ecosystems by prioritizing recycled content and alternative fibers.

Recycled fiber remains one of the most environmentally advantageous alternatives to wood pulp, helping to lower greenhouse gas emissions, reduce water use, and decrease pressure on forests. As a result, even modest shifts in consumer purchasing can have outsized effects. For example, if every American replaced just one roll of forest-fiber toilet paper with a 100 percent recycled-content alternative, we estimate this would save more than one billion gallons of water, preserve 1.6 million trees, and avoid nearly 400,000 tons of greenhouse gas emissions—equivalent to removing more than 72,000 cars from the road for a year.⁴⁷

These benefits underscore the need for greater investment in paper recycling infrastructure. Although the U.S. recycling rate for paper, at about 60 percent, outperforms those of many other materials, millions of tons of paper still end up landfilled or incinerated each year. This gap highlights a significant opportunity to further advance a more circular economy.

Bamboo-based products have also emerged as a popular tree-free alternative. As a fast-growing grass, bamboo has a lower land-use and carbon footprint than conventional NBSK pulp.⁴⁸ However, bamboo does not outperform recycled fiber in terms of environmental benefits, and its sustainability varies depending on how it is grown. Poorly managed expansion of bamboo plantations, particularly when it involves the clearing and conversion of natural forests, can undermine its potential advantages.

Beyond bamboo, there is growing interest in expanding the use of other **alternative fibers** in tissue products, such as agricultural residues like wheat straw. These materials offer additional pathways to reduce pressure on forests. While processing capacity remains limited and wheat-straw tissue products have yet to enter the U.S. market at scale, growing consumer demand and increased corporate investment could help unlock a new generation of forest-friendly tissue products.



A bamboo forest in China.

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BEYOND THE ROLL: SUSTAINABLE PACKAGING

While product composition remains the primary sustainability indicator in this report's scorecard, product packaging is another important area where brands are reducing impacts. Some relatively newer tissue brands, including Who Gives A Crap, use paper wrapping made with bamboo fiber or 100 percent recycled content instead of single-use plastic film, which is not recyclable in most curbside bins and can contaminate recycling streams. Although packaging improvements are not a substitute for reducing tissue's reliance on forest fiber, they can help cut avoidable plastic waste.

Finally, **reducing overall consumption** is an important and often overlooked strategy. Products such as bidets can significantly reduce toilet paper use, while reusable alternatives like cloth towels and washable handkerchiefs can offset or replace single-use tissue products in other areas of the home.

All of these alternatives directly lower demand for fiber and the environmental impacts associated with producing it. However, they rely primarily on individual consumer action, underscoring the continued need for government intervention and corporate accountability to drive change at the scale required.

INNOVATION WATCH: RICE STRAW TISSUE ENTERS THE MARKET

Paddy Paper, launched in August 2026, is marketed as the world's first toilet paper made from 100 percent rice straw.⁴⁹ Rice straw is an agricultural residue that is frequently burned after harvest, contributing to air pollution and greenhouse gas emissions. By transforming this waste material into tissue pulp, Paddy Paper demonstrates how alternative fibers can both reduce reliance on forest-based fiber and create value from materials that might otherwise be discarded. While its long-term commercial viability remains to be seen, the new product line offers a promising example of innovation in the growing market for tree-free tissue products.

EMERGING REGULATIONS ARE USHERING IN A NEW ERA OF MANDATED CORPORATE DUE DILIGENCE

For tissue companies that continue to rely on wood pulp, a new generation of regulations makes it clear that opaque sourcing practices, untraceable forest supply chains, and a lack of due diligence are no longer tenable. Policies such as the European Union Deforestation Regulation (EUDR) and proposed U.S. legislation such as the Trade Responsibly for Environmental Emissions (TREE) Act reflect a shared expectation: Companies must know where their forest-dependent products come from, assess and substantiate whether these products are linked to deforestation and forest degradation, and eliminate the products that are—or risk incurring penalties and losing market access.

Under the EUDR, companies exporting from or selling to the EU market are required to conduct due diligence to ensure that certain commodities, including wood pulp, are not associated with deforestation or forest degradation after a specified cutoff date.⁵⁰ This includes traceability, risk assessment, and verifiable documentation. While the regulation has recently been delayed and weakened—pushing implementation to late 2026 and scaling back certain due diligence obligations—its core requirements remain intact.⁵¹ Despite these setbacks, the EUDR has already prompted significant changes in company practices, including improvements to transparency and supply chain

traceability.⁵² Moreover, institutional investors representing approximately €5.53 trillion in assets under management have called for the EUDR's full and timely implementation, citing its importance for addressing deforestation-related risks and improving supply chain accountability.⁵³ Ultimately, the EUDR's effectiveness will depend on robust and consistent implementation to ensure meaningful traceability and accountability across supply chains.

Similarly, the TREE Act, introduced in May 2026, signals a parallel shift in the United States toward stronger oversight of forest-risk supply chains. Like the EUDR, it aims to prevent the import and export of commodities and products linked to deforestation or forest degradation, reinforcing expectations that companies implement robust due diligence and supply chain traceability.⁵⁴ Importantly, both the EUDR and TREE Act frameworks contain essential human rights provisions, recognizing that forest protection and the rights of Indigenous Peoples and affected communities are deeply interconnected, and that durable solutions require addressing both together.



A clearcut in the Canadian boreal.



A vast stretch of primary forest in the Canadian boreal.

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An aerial view of industrial logging activity.

There has been some industry resistance to these developments, which underscores both the significance and necessity of the shift. The American Forest & Paper Association, for example, has argued that EUDR compliance by the U.S. pulp and paper industry is infeasible due to the blending of fibers from multiple sources within supply chains.⁵⁵ Yet this challenge highlights the very gap the regulation seeks to address: If companies cannot trace the origin of their fiber, they cannot credibly assure customers or regulators that their products are free from environmental harm or human rights violations.

More broadly, these policies signal a fundamental shift from merely voluntary standards toward compulsory regulation of forest-risk commodities. For tissue producers and retailers alike, this means moving beyond high-level commitments toward demonstrable evidence, deeper supply chain visibility, and meaningful action to address environmental and social risks before products reach the market.

WHAT ABOUT BIDETS?

Bidets and bidet toilet seat attachments can significantly reduce toilet paper use, helping to lessen the climate, forest, and resource impacts associated with tissue production, while also offering potential benefits such as improved hygiene and long-term cost savings.⁵⁶

Emerging research suggests that bidets can reduce environmental impacts—particularly greenhouse gas emissions and pressure on forests and ecosystems—when they meaningfully displace toilet paper use. However, bidets are not impact free. Their environmental performance depends heavily on factors such as water use, electricity consumption (especially for electric bidet seats with heating and drying features), and user behavior.⁵⁷ Importantly, existing research does not yet provide a fully harmonized cradle-to-grave comparison of bidets and toilet paper, leaving gaps in understanding their relative impacts. In practice, simpler, nonelectric bidet attachments, which avoid the added energy demands of heated water, seat warming, and air drying, are likely to offer the most environmentally favorable option among bidet types.

GRASSY NARROWS AND THE HUMAN RIGHTS RISKS EMBEDDED IN NORTH AMERICAN TISSUE SUPPLY CHAINS

Threats to human rights are embedded in the way North American tissue products are sourced, processed, and sold. Across the region, pulp and paper supply chains are associated with impacts on Indigenous sovereignty, worker safety, and pollution that can undermine communities' right to a clean, healthy environment. However, these risks are often difficult to identify and address in the absence of transparent, traceable supply chains and meaningful, enforceable standards for affected communities. For every harm we know about, there may be many more going unrecognized.

The decades-long mercury poisoning of Grassy Narrows First Nation is one of the most egregious examples of an ongoing environmental and human rights crisis embedded in the supply chains of forest-fiber tissue products. Upstream from the community, the Dryden mill continues to produce NBSK pulp—a key fiber used in toilet paper, paper towels, and other tissue products sold in North America—despite

evidence that the mill's ongoing industrial pollution is compounding contamination in the river system.⁵⁸ The result is an enduring case of environmental racism,^a in which members of an Indigenous community have borne severe and prolonged harms to their health, food systems, cultural continuity, and economic well-being even as companies continue to profit from products tied to that supply chain.⁵⁹

Emerging evidence indicating that this supply chain likely extends to products sold by major retailers, including Costco and Walmart, raises urgent questions about whether downstream companies are doing enough to understand and address the human rights risks connected to the products they sell. The crisis affecting Grassy Narrows exposes serious gaps in supply chain transparency, insufficient corporate due diligence, and the limits of voluntary safeguards that allow severe harm to remain hidden behind everyday consumer goods.

© Brian Chiem



Community members and allies march for mercury justice during Grassy Narrows' River Run Rally in Toronto.

a Environmental racism refers to environmental policies, acts, and decisions that, intentionally or not, disproportionately disadvantage racialized individuals, groups, and communities. Maya Venkataraman et al., "Environmental Racism in Canada," *Canadian Family Physician* 68, no. 8 (August 2022), <https://doi.org/10.46747/cfp.6808567>.

GRASSY NARROWS FIRST NATION FACES A LEGACY OF CONTAMINATION AND A CRISIS THAT NEVER ENDED

In Dryden, Ontario, a century-old pulp mill sits at the center of one of Canada's most severe and enduring environmental injustices. Its operations—and the pulp it continues to produce for North American tissue products—are linked to the ongoing mercury poisoning of Grassy Narrows First Nation.

Between 1962 and 1970, the mill's chlor-alkali facility discharged approximately nine metric tons (20,000 pounds) of untreated mercury into the English-Wabigoon river system.⁶⁰ Once released into a watershed, mercury accumulates in fish and other aquatic life, creating severe, long-term health risks for communities that rely on these sources for sustenance. For the Anishinabek people whose territory encompasses these waters, including Grassy Narrows, the river was central to daily life, providing food and serving as the foundation for cultural and economic activity.⁶¹

By the time the contamination was publicly acknowledged in 1970, community members had already been exposed to mercury for years through eating fish, a staple food and cultural anchor. Government bans on commercial fishing that followed led to a devastating collapse in livelihoods, with employment rates dropping from approximately 90 percent to just 10 percent.⁶²

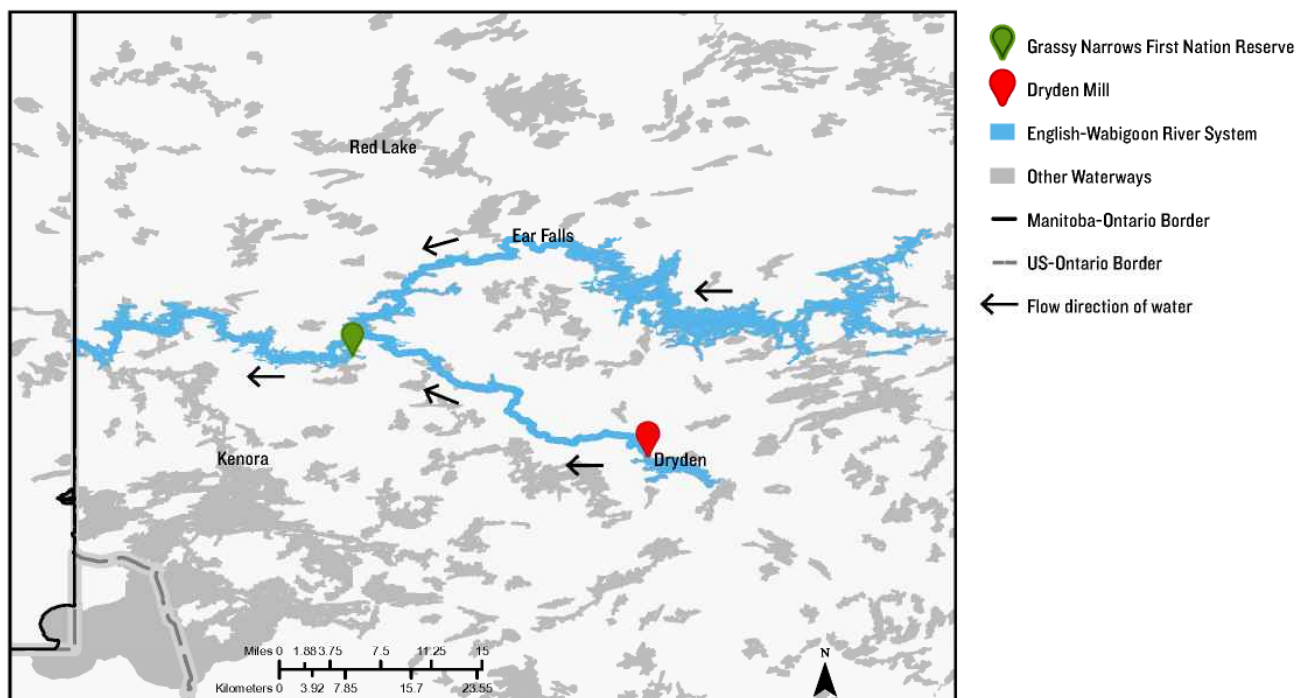


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A river winding through the lush boreal forest of Ontario.

“Our way of life has been totally destroyed.... Our social and economic fabrics have been broken.”

—Judy Da Silva, Grassy Narrows mother, grandmother, and community activist⁶³



This map shows the English-Wabigoon River system in Northwestern Ontario, Canada, and the relative locations of the Dryden mill site and the Grassy Narrows First Nation Reserve.

The loss extended far beyond income. With fish no longer safe to eat and fishing practices curtailed, the community experienced a profound disruption to food security, cultural continuity, and social cohesion.⁶⁴ What followed was not only economic displacement but the systematic erosion of a way of life alongside a growing public health crisis that has continued through generations.

Today, researchers estimate that roughly 90 percent of Grassy Narrows' population experiences symptoms consistent with mercury poisoning, including disease, tremors, neuromuscular effects, cognitive and motor dysfunction, conditions impacting learning, increased suicidality, and premature death.⁶⁵ These harms are intergenerational, with exposure passed prenatally and affecting children before birth.

For Chrissy Isaacs, a Grassy Narrows mother, grandmother, and land defender, these impacts now span five generations of her family. Born during the peak of the contamination with elevated mercury levels already in her body, Isaacs has lived with the consequences of exposure and witnessed its effects on relatives and community members, including her children and grandchildren.⁶⁶ Speaking on behalf of her community to Prime Minister Mark Carney, Isaacs said: "You need to apologize to my people. And you need to clean the river, shut down that mill, and compensate our people because our lives matter."⁶⁷

Despite the scale and severity of this disaster, the mercury contamination has never been remediated, and present-day mercury concentrations in Wabigoon River fish remain among the highest currently recorded in Canada.⁶⁸ The mill—now operating as Dryden Fibre Canada (DFC), a privately held subsidiary of First Quality Enterprises—has remained in operation through multiple ownership changes and continues to supply NBSK pulp to North American tissue manufacturers.⁶⁹

PRESENT-DAY POLLUTION IS COMPOUNDING HARM

More than five decades after the contamination was first revealed, the crisis is not only unresolved; it is ongoing. A 2024 study from the University of Western Ontario found that DFC's wastewater discharges are exacerbating mercury contamination in the river system.⁷⁰ While the effluent does not contain new mercury, it has high levels of sulfate and organic material that stimulate the chemical transformation of existing mercury into an even more toxic form: methylmercury.⁷¹ The study estimates that these ongoing discharges are effectively doubling mercury levels in the fish in the Wabigoon River.⁷² These findings align with decades of scientific literature identifying sulfate-reducing bacteria as key drivers of mercury methylation in aquatic environments.⁷³ They also underscore a difficult unresolved question: Because sulfate and organic matter are common in pulp mill effluent, it remains unclear whether any technically feasible and commercially viable pollution-control measures would be effective.

This has profound implications for human health, as methylmercury is a powerful neurotoxin that accumulates in fish and magnifies as it moves up the food chain. Mercury is also a highly persistent pollutant, making it incredibly difficult to remove from the environment once released.

For Grassy Narrows, this means that the harm is not only historical but ongoing. Each new discharge from the mill reinforces a cycle of contamination, downstream exposure, and intergenerational impact.

There's no question in my mind that these discharges are worsening the mercury problem in the river."

—Dr. Brian Branfireun, professor of biology and author of the 2024 study⁷⁴



The Dryden mill serves as a backdrop to a community rally calling for its closure.

DFC'S OPERATIONS CONTRIBUTE TO ONGOING HUMAN RIGHTS ABUSES

The call from Grassy Narrows has been clear and consistent: The contamination must be fully remediated, and the source of ongoing harm must be addressed.⁷⁵ Community leadership has repeatedly called for the closure of the mill, arguing that its continued operation is incompatible with their fundamental rights to health, clean water, and cultural survival.

Yet neither the company nor government authorities have taken sufficient action to end these harms. DFC continues to operate, even as cleanup of the historical contamination has yet to begin and new discharges perpetuate the cycle of harm.

The mill's continued pollution constitutes an ongoing violation of the rights of Grassy Narrows First Nation.

***"The mill is still poisoning our people.
We are calling on the government
to shut down the Dryden mill,
the source of our ongoing poisoning."***

—Grassy Narrows Chief Sherry Ackabee⁷⁶

COMPANIES USING PULP FROM DFC BEAR RESPONSIBILITY AS WELL

While the mill and government actors bear primary responsibility, they are not the only entities implicated in this crisis. DFC's owner, First Quality—a privately held company headquartered in Great Neck, New York—is one of North America's leading manufacturers of personal and household care products, producing both branded goods (including Panda toilet paper and Plenty paper towels) and private-label products for well-known retailers.⁷⁷

Tissue market research and First Quality's public statements suggest that it operates a vertically integrated model, meaning it controls multiple stages of the supply chain, with DFC's pulp production likely supplying, at least in part, First Quality's downstream manufacturing of finished tissue products.⁷⁸ As a result, there is a likely chance that a portion of the pulp produced at DFC is used in finished consumer products sold under First Quality's brands and under retailer private-label lines, while additional volumes of pulp are likely sold to third-party customers on the open market.

Companies purchasing pulp directly from DFC, as well as retailers sourcing finished tissue products from First Quality, have a responsibility to understand their exposure,

assess associated human rights risks, and respect the rights of affected Indigenous communities, including through processes designed to uphold FPIC. Given the long-standing and well-documented nature of the Grassy Narrows mercury crisis, companies sourcing from the mill have had decades to identify and address these risks. Yet no public evidence was found indicating that companies sourcing from the facility have meaningfully engaged with Grassy Narrows regarding these ongoing harms. The persistence of the crisis therefore reflects not only failures by the mill and government authorities but also broader shortcomings in corporate due diligence and supply chain oversight.



Massive piles of wood chips made from boreal forest trees at the Dryden mill.

GAPS IN TRACEABILITY AND TRANSPARENCY UNDERMINE CORPORATE ACCOUNTABILITY

To understand which companies may be using pulp from DFC and to encourage greater marketplace accountability for Grassy Narrows, NRDC conducted targeted supply chain research and engaged dozens of major North American tissue manufacturers and retailers. However, the limited responses received to NRDC's outreach highlight significant gaps in tissue supply chain transparency and corporate due diligence, raising broader questions about whether companies have adequately identified, assessed, and addressed potential harms linked to their products and sourcing relationships.

Beginning in October 2025, NRDC contacted nearly two dozen companies with forest-fiber tissue brands that had been evaluated in the seventh edition of its *Issue with Tissue* scorecard. Of those companies, 14 ultimately confirmed that they had reviewed their brands' sourcing and determined that DFC was not a current supplier. Major companies including Home Depot, Kimberly-Clark, Lowe's, P&G, and Whole Foods Market provided this assurance. However, eight companies did not provide comparable transparency, with five of them—Albertsons, Aldi, H-E-B, Publix, and Wegmans—failing to respond, while Costco, Georgia-Pacific, and Walmart acknowledged NRDC's inquiry but did not disclose the results of any sourcing review.⁷⁹

COMPANY RESPONSES TO NRDC'S DRYDEN MILL INQUIRY (2025–2026)



Reviewed current sourcing and reported no DFC connection:

Ahold Delhaize USA, Amazon, Asia Pulp & Paper, CVS Health, Home Depot, Kimberly-Clark, Kroger, Lowe's, P&G, Target, Trader Joe's, Wakefern, Walgreens, and Whole Foods Market



No response to NRDC inquiry:

Albertsons, Aldi, H-E-B, Publix, and Wegmans



Acknowledged inquiry but did not disclose sourcing review results:

Costco, Georgia-Pacific, and Walmart

NRDC conducted additional supply chain research focused on the nonresponse companies and uncovered evidence indicating that First Quality manufactures private-label tissue products for Amazon, Costco, Target, and Walmart.⁸⁰ NRDC also found that Amazon and Walmart sold certain First Quality–branded tissue products.⁸¹ Given First Quality's ownership of DFC and evidence suggesting it has a vertically integrated business model, these findings raised important questions about whether pulp from the mill could be entering the supply chains of products sold by these retailers. NRDC therefore undertook additional engagement with those four companies in May 2026 to assess their potential exposure and evaluate the extent to which they were willing to investigate and disclose their sourcing practices.

The responses further revealed a divide in corporate practice. When presented with brand-specific evidence, Target and Amazon substantively engaged with the inquiry, confirming they had investigated the identified brands and determined they were not produced with DFC pulp. However, Amazon did not provide additional information when pressed to investigate its sale of First Quality–branded products, including Plenty paper towels.

By contrast, Costco and Walmart did not respond to the May 2026 inquiry, failing to indicate to what extent they had assessed potential exposure to DFC pulp or what conclusions, if any, they had reached. This lack of transparency is particularly concerning given evidence indicating that some Kirkland Signature products sold at Costco, Great Value products sold at Walmart, and Member's Mark products sold at Sam's Club (a Walmart subsidiary) were manufactured by First Quality. Walmart's website also listed First Quality–branded products for sale, further underscoring the need for the company to assess and disclose any potential connection to DFC pulp.

Taken together, these responses demonstrate that supply chain tracing is possible when companies choose to undertake it, but they also reveal significant gaps in transparency and accountability and the limits of voluntary corporate disclosure.

Retailer responsibility should extend beyond private-label offerings to encompass the third-party products made available to consumers, and meaningful due diligence requires companies to both know and disclose the origins of the fiber used in those products. Such transparency gaps not only impede corporate accountability but can also create barriers for affected communities seeking recognition of harms, engagement from downstream companies, and access to effective remedy. Without clear information about supply chain relationships, communities, consumers, investors, and civil society organizations are left with limited ability to determine which companies are connected to ongoing environmental and human rights impacts. It also bears underscoring that this supply chain transparency should be automatic and initiated by the companies themselves, and should not have required such significant time and resources from NRDC to uncover.



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A package of Kirkland Signature paper towels bearing a PEFC label with First Quality's license number (PEFC/29-31-321).

POTENTIAL EXPOSURE TO DFC PULP WARRANTS SCRUTINY UNDER COSTCO AND WALMART'S HUMAN RIGHTS POLICIES

The evidence suggesting that Costco and Walmart products may contain pulp from DFC, coupled with the lack of a substantive response from either company, raises serious questions about each company's implementation of its stated human rights commitments and supplier code of conduct.

Costco's "Human Rights Statement" affirms its responsibility to respect human rights across its supply chain, including by prioritizing salient risks and addressing impacts on Indigenous Peoples, such as threats to health, livelihoods, and self-determination.⁸² This includes recognition of the principle of FPIC, which affirms Indigenous Peoples' right to give or withhold consent to projects that may impact their territories.⁸³ Its "Supplier Code of Conduct" further requires suppliers to minimize adverse environmental and community impacts and to remediate harm where it occurs.⁸⁴ Given the scale, duration, and ongoing nature of mercury contamination affecting Grassy Narrows, and the community's long-standing opposition to activities contributing to those impacts, any sourcing linked to DFC would reasonably constitute an associated salient human rights risk requiring heightened due diligence, investigation, and, where necessary, corrective action. Costco's failure to substantively engage with credible evidence of risk raises concerns about whether these commitments are being meaningfully implemented.

Similar concerns arise with respect to Walmart's stated policies. Walmart's "Human Rights Statement" commits the company to identifying and addressing adverse impacts linked to its business activities through risk-based due diligence, with particular attention to vulnerable populations,

including Indigenous communities.⁸⁵ The company's "Deforestation and Conversion Free (DCF) Policy" states that applicable suppliers, including suppliers sourcing pulp used in Walmart private-brand products, are expected to respect the rights of Indigenous Peoples, including through adherence to the principle of FPIC.⁸⁶ Moreover, its "Standards for Suppliers" require environmental protection, remediation of harm, and proactive management of risks that could expose the company to legal or reputational harm.⁸⁷ The ongoing mercury crisis at Grassy Narrows—worsened by continuing pollution from DFC—represents a severe and well-documented risk squarely within the scope of these commitments. While Walmart's decision not to engage with nor to disclose the results from NRDC's inquiry cannot be interpreted as confirmation that its products may contain pulp from DFC, this similarly raises questions about whether the company has undertaken the level of risk assessment and action required under its own policies.

HARMFUL, OPAQUE SUPPLY CHAINS WARRANT INCREASED INVESTOR SCRUTINY

The absence of meaningful engagement from retailers also provides an important signal for investors assessing exposure to environmental, social, and governance performance. In several cases, retailer policies offered limited protection in practice, relying on generalized sustainability commitments, country-level risk designations, and third-party certifications as substitutes for robust, site-specific due diligence. These approaches can obscure localized impacts, allowing even severe and well-documented harms, such as those faced by Grassy Narrows, to persist within supply chains that are nominally considered responsible.

For shareholders, this reliance on high-level indicators can mask material exposure. Canada is often classified as a low-risk region for sourcing forest products, and DFC itself holds a Forest Stewardship Council (FSC) chain of custody certification. These factors may give purchasers and investors a false sense of assurance that adequate environmental and human rights safeguards are in place. However, the certification applies only to the mill's production and sale of certified fiber. First Quality does not hold FSC certification for its tissue manufacturing operations, meaning that DFC's certification does not extend to the finished tissue products manufactured by First Quality.

There are also broader questions about the extent to which certification systems identify and respond to significant environmental and human rights risks. DFC remains within the FSC system despite FSC's Policy for Association, which explicitly prohibits involvement with entities engaged in violations of customary or human rights.⁸⁸ Given that the impacts of mercury contamination on Grassy Narrows are widely recognized and remain unresolved, this raises important questions about whether third-party certifications and country-level risk assessments provide investors and purchasers with a sufficiently complete picture of sourcing-related risks.



Community members from Grassy Narrows and White Dog First Nation rally to demand the closure of the Dryden mill.

As a result, investors in downstream tissue manufacturers and retailers like Costco and Walmart may wish to examine how these companies identify, assess, manage, and respond to supply chain risks associated with products containing pulp sourced from DFC. While any direct financial exposure associated with a single pulp source is likely limited for large, diversified retailers, the situation raises important questions about supply chain governance and the effectiveness of processes used to identify and manage environmental and human rights risks.

Ongoing advocacy by Grassy Narrows First Nation and active litigation related to the mercury crisis create uncertainty for companies sourcing fiber from the mill. Should legal developments or government action result in operational restrictions or a shutdown of the mill, downstream manufacturers could face procurement challenges and increased price volatility as they seek to secure alternative fiber sources. Grassy Narrows' litigation against the province of Ontario and Canada may also have broader financial and liability implications for the mill's current and past owners, while intensifying public scrutiny of companies that continue to source fiber from the facility.⁸⁹ For consumer

goods companies and retailers, these developments heighten reputational and governance risks, particularly where they might be seen to undermine the companies' own public commitments on responsible sourcing and human rights.

In this context, corporate silence or lack of engagement may itself be relevant to investors seeking to evaluate supply chain governance. The lack of transparency and engagement from Costco and Walmart, and the limited transparency provided by Amazon, may leave investors with insufficient information to determine whether these associated risks have been adequately identified, assessed, and managed.

“Each day the government allows the mill to pollute and cause harm downstream, more liability accrues.”

—Adrienne Telford, a lawyer representing Grassy Narrows in the ongoing litigation⁹⁰

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COMPANIES MUST TAKE RESPONSIBILITY FOR THEIR SUPPLY CHAINS

The crisis at Grassy Narrows is not simply a failure of the past but the result of ongoing decisions by governments and corporations. It also represents just one example of human rights abuses that exist along North America's tissue supply chains.

Affected communities should not have to further prove harms that are already well-documented, nor should they bear the burden of tracing the corporate supply chains that perpetuate those harms. Greater responsibility must lie with the companies that drive demand, control sourcing decisions, and profit from these supply chains.

A rights-respecting approach requires more than policy commitments. It requires traceability, transparency, binding standards, decisive action, and meaningful remediation. This includes both preventing future harm through responsible sourcing practices and ensuring the remedy of harms that have already occurred, particularly where environmental contamination and human rights violations remain unresolved.

Until companies are required to fully examine and disclose their supply chains, they remain part of a system that allows harms such as those facing Grassy Narrows to continue.

PFAS STUDY SHOWS THAT ROBUST SUPPLY CHAIN OVERSIGHT IS NEEDED FOR ALL POTENTIAL HARMFUL EXPOSURES

A 2023 study detected per- and polyfluoroalkyl substances (PFAS)—“forever chemicals” with serious health harms—in some toilet paper products, though they were not linked to any specific fiber source. The researchers concluded that toilet paper could be a potentially major source of PFAS entering wastewater treatment systems.⁹¹ The study also proposed that PFAS may enter toilet paper during manufacturing, possibly through additives used to prevent paper pulp from sticking to production machinery. Industry groups have challenged this explanation, but the available evidence suggests that manufacturing-related sources remain a plausible explanation.

While current evidence does not suggest that toilet paper is a significant source of individual PFAS exposure, the study's findings underscore the need for stronger regulatory safeguards, greater corporate transparency, and more robust oversight throughout tissue supply chains. As public and regulatory scrutiny of PFAS continues to grow, tissue manufacturers are likely to face increasing pressure to test for PFAS, publicly disclose findings, and reduce any presence of these toxic chemicals.

THE ISSUE WITH TISSUE EIGHTH EDITION SCORECARD RESULTS

This year's scorecard introduces a new human rights risk indicator alongside NRDC's long-standing evaluation of tissue products' impacts on forests and the climate. A detailed explanation of the scorecard methodology, scoring criteria, and grading system is provided in the Appendix.

Overall, the results show that while a growing number of brands are demonstrating that recycled-content and sustainable alternative-fiber tissue products can succeed in the marketplace, most products still rely heavily on forest fiber. Brands made with high levels of recycled

content continue to earn the strongest scores, while many conventional products remain tied to the resource-intensive tree-to-toilet pipeline. The new human rights screen also identified several forest-fiber products as high-risk due to potential links to suppliers associated with serious community harms, including those connected to the ongoing mercury crisis affecting Grassy Narrows First Nation. Together, the results underscore both the availability of more responsible alternatives and the need for greater transparency and accountability across tissue supply chains.



THE ISSUE WITH TISSUE 2026 SCORECARD

A BUYER'S GUIDE TO THE SUSTAINABILITY OF AT-HOME TISSUE PRODUCTS



TOILET PAPER

Brand	Grade (Score out of 600)
Aria	A+ (590)
Green Forest	A+ (580)
Natural Value	A+ (580)
Trader Joe's	A+ (580)
365 by Whole Foods Market, 100% Recycled	A+ (580)
Field & Future by H-E-B	A (560)
Marcal 100% Recycled	A (560)
Simple Truth	A (560)
Who Gives A Crap, 100% Recycled	A (551)
Everspring	A (550)
GreenWise	A (550)
Rosey by Thrive Market	A (550)
Seventh Generation Extra Soft & Strong	A (550)
Big Roll	B+ (520)
Scott Professional Standard Roll	B+ (520)
Betterway, Natural Brown	B+ (500)
Caboo, Unbleached	B+ (500)
PlantPaper	B+ (500)
Nature's Promise	B (480)
Amazon Aware	B (400)
Betterway	B (400)
Bim Bam Boo	B (400)
Caboo	B (400)
Charmin Ultra Bamboo	B (400)
Grove Co. Paper	B (400)
Reel Paper	B (400)
Save Trees (formerly Cloud Paper)	B (400)
Tushy	B (400)
Who Gives A Crap, Premium 100% Bamboo	B (400)
Scott 1000	D (220)
Cottonelle Professional	D (200)



TOILET PAPER

Brand	Grade (Score out of 600)
Cottonelle Ultra	D (100)
Scott ComfortPlus	D (100)
C by Charmin	F (20)
Charmin (all roll sizes, including the Forever Roll)	F (20)
Angel Soft	F (4)
Quilted Northern Ultra Plush	F (4)
Quilted Northern Ultra Soft & Strong	F (4)
Amazon Basics	F (0)
Complete Home	F (0)
Fiora !	F (0)
Great Value !	F (0)
H-E-B Our Finest	F (0)
HDX	F (0)
Kirkland Signature !	F (0)
Kroger Soft & Strong	F (0)
Moxie (including Ultra Soft and Soft & Strong)	F (0)
Panda !	F (0)
Paperbird Soft & Strong	F (0)
Presto!, Regular	F (0)
Presto!, Ultra-Strong	F (0)
Publix Super Soft	F (0)
Publix Ultra Strong	F (0)
Sam's Club, Member's Mark !	F (0)
Softly	F (0)
Stop & Shop and Giant Food	F (0)
Total Home	F (0)
Trader Joe's Super Soft	F (0)
Up & Up	F (0)
Wegmans	F (0)
Willow Thick & Soft	F (0)
365 by Whole Foods Market, Sustainably Soft	F (0)

! indicates a brand is high-risk for associated human rights abuses

A BUYER'S GUIDE TO THE SUSTAINABILITY OF AT-HOME TISSUE PRODUCTS



PAPER TOWELS

Brand	Grade (Score out of 600)
Green Forest	A+ (580)
Natural Value	A+ (580)
Natural Value, Naturally Unbleached	A+ (580)
Reel Paper, Premium Recycled	A+ (580)
Seventh Generation, Unbleached	A+ (580)
Trader Joe's	A+ (580)
Who Gives A Crap, 100% Recycled	A+ (580)
365 by Whole Foods Market, 100% Recycled	A+ (580)
Field & Future by H-E-B	A (560)
Marcal	A (560)
Marcal Small Steps	A (560)
Simple Truth	A (560)
Everspring	A (550)
GreenWise	A (550)
Rosey by Thrive Market	A (550)
Seventh Generation, White	A (550)
Big Roll	B+ (531)
Betterway, Natural Brown	B+ (500)
PlantPaper	B+ (500)
Nature's Promise	B (480)
Amazon Aware	B (400)
Betterway	B (400)
Bim Bam Boo	B (400)
Caboo	B (400)
Grove Co. Paper	B (400)
Reel Paper, Bamboo	B (400)
Save Trees (formerly Cloud Paper)	B (400)



PAPER TOWELS

Brand	Grade (Score out of 600)
Great Value, Everyday Strong	D (120)
Viva	D (100)
Bounty	F (40)
Bounty Advanced	F (40)
Brawny	F (4)
Sparkle	F (4)
Amazon Basics	F (0)
Boulder	F (0)
Brightly	F (0)
Complete Home	F (0)
Fiora !	F (0)
Great Value, Ultra Strong	F (0)
H-E-B Our Finest	F (0)
HDX	F (0)
Kirkland Signature !	F (0)
Kroger	F (0)
Moxie	F (0)
Paperbird Ultra Strong	F (0)
Plenty !	F (0)
Presto!	F (0)
Publix	F (0)
Sam's Club, Member's Mark !	F (0)
Stop & Shop and Giant Food	F (0)
Total Home	F (0)
Up & Up	F (0)
Wegmans	F (0)

! indicates a brand is high-risk for associated human rights abuses

A BUYER'S GUIDE TO THE SUSTAINABILITY OF AT-HOME TISSUE PRODUCTS



FACIAL TISSUE

Brand	Grade (Score out of 600)
Green Forest	A+ (580)
Natural Value	A+ (580)
Trader Joe's	A+ (580)
Fluff Out	A (560)
Simple Truth	A (560)
Rosey by Thrive Market	A (550)
Seventh Generation	A (550)
Surpass	B+ (530)
PlantPaper	B+ (500)
Amazon Aware	B (400)
Bim Bam Boo	B (400)
Caboo	B (400)
Grove Co. Paper	B (400)
Reel Paper	B (400)
Save Trees (formerly Cloud Paper)	B (400)
Who Gives A Crap, Forest Friendly Tissues	B (400)
Kleenex Everyday	D (100)



FACIAL TISSUE

Brand	Grade (Score out of 600)
Puffs	F (20)
Amazon Basics	F (0)
Complete Home	F (0)
Flora !	F (0)
Great Value	F (0)
Kirkland Signature	F (0)
Kroger	F (0)
Paperbird Soft & Strong	F (0)
Presto!	F (0)
Publix	F (0)
Softly	F (0)
Stop & Shop and Giant Food	F (0)
Total Home	F (0)
Up & Up Soft	F (0)
Wegmans	F (0)
Willow	F (0)
365 by Whole Foods Market, Sustainably Soft	F (0)

! indicates a brand is high-risk for associated human rights abuses

KEY RECOMMENDATIONS

Tissue companies, investors, retailers, policymakers, and consumers can all help address unsustainable and unjust forest supply chains. Below are key recommendations for each that have been informed by this report and others in this series.

TISSUE COMPANIES MUST ACT RESPONSIBLY

- Decrease reliance on forest fiber by 50 percent by 2030 while increasing investments in recycled and sustainable alternative fiber development. In addition to reducing impact on the boreal and other forests, transitioning to recycled fibers can encourage innovation in the recycling sector, support a more circular economy, and significantly reduce climate emissions.
- Establish comprehensive transparency and traceability systems across all suppliers and sub-suppliers in order to identify, monitor, and address environmental and human rights risks associated with wood pulp sourcing. This includes robust monitoring of impacts on primary and old-growth forests and other forms of forest degradation.
- Prohibit sourcing from suppliers contributing to deforestation and forest degradation—including in primary and old-growth forests and the critical habitat of threatened or endangered species—and support policies to permanently protect these areas. Industrial logging in primary forests is incompatible with the preservation of a safe climate and stable biodiversity.
- Require that all tissue pulp suppliers operating in the territories of Indigenous Peoples secure FPIC and respect Indigenous-led management and protection initiatives. Companies should also adopt clear supplier-screening and remediation protocols to avoid sourcing from operations that violate community rights, including the rights of Indigenous Peoples, and to ensure that communities have meaningful avenues to raise concerns and seek remedy when harms occur. Consistent with these commitments, companies should not source, use, or sell products containing fiber from DFC unless and until the associated human rights concerns have been resolved and Grassroots' consent is obtained.
- Support Indigenous-led conservation, stewardship, and economic development initiatives, including Indigenous Protected and Conserved Areas (IPCAs), as part of a rights-based approach to forest protection and nation building.
- Make specific, time-bound commitments to accurately track and reduce Scope 3 greenhouse gas emissions, including forest carbon emissions, and report regularly on progress. Companies should transparently account for the emissions associated with logging forest fiber for their products and disclose how those emissions are being reduced over time.

- Publicly support policies that set standards for responsible sourcing across the sector, and refrain from lobbying directly or through trade associations against stronger environmental and human rights safeguards.
- Engage proactively and substantively with civil society stakeholders, including environmental NGOs and affected communities, to inform policy development, implementation, and best practices.
- Identify potential sources of environmental contamination within supply chains and take corrective action to eliminate them.



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INVESTORS MUST SET CLEAR REQUIREMENTS FOR TISSUE COMPANIES

- Require that sustainability policies apply to the entire supply chain of any given company, specifically at the corporate-group level.
- Require portfolio companies to adopt and implement no-deforestation and no-forest-degradation policies with time-bound, results-based expectations.
- Require companies to ensure FPIC as standard practice across the supply chain when operations could impact Indigenous Peoples and other traditional communities, including requirements that supply chains do not negatively affect the creation and ongoing viability of IPCAs and other Indigenous-led management and conservation initiatives.
- Require companies to adopt time-bound commitments to reduce Scope 3 greenhouse gas emissions, including emissions directly associated with logging to supply forest fiber for their products.
- Require companies to avoid sourcing from the critical habitat of threatened or endangered species.
- Require regular public reporting, clear grievance mechanisms, and noncompliance protocols for suppliers.



Retail shelves are often dominated by tissue brands made with unsustainable forest fiber, making forest-friendly options harder to find.

- Support legislative and regulatory reforms that facilitate forest-impact disclosures and advance the elimination of deforestation and forest degradation in corporate supply chains.
- Support international governance processes to enhance global accountability for meeting the 2030 forest goal.
- Engage proactively and substantively with civil society stakeholders, including environmental NGOs, to inform financial engagement with tissue companies and align with accepted best practices.

RETAILERS MUST SCRUTINIZE THEIR PRODUCT OFFERINGS

- Retailers with private-label tissue products should follow the same recommendations outlined above for tissue companies and scrutinize the products they offer to ensure customers are not inadvertently supporting deforestation, forest degradation, or Indigenous rights abuses. Products that are high-risk for associated human rights abuses—such as those suspected of containing fiber from DFC, or whose fiber sources cannot be independently verified—should not be sold to unwitting consumers.
- Prioritize in-store shelf space for brands made from recycled content or sustainable alternative fibers and clearly indicate online and in store that these tissue products are the most sustainable choice.
- Establish a greenhouse gas reduction commitment that covers the company's full value chain, including Scope 3 emissions associated with products on store shelves.
- Create and expand paper recycling programs at store locations to help build a more circular economy for tissue and paper products.

POLICYMAKERS MUST ENACT CHANGE TO PROTECT PEOPLE AND THE PLANET

- Establish procurement and trade regulations that prohibit products driving deforestation and forest degradation or that violate Indigenous rights, and that require corporations to disclose their impacts on forests and human rights.
- Establish protections for remaining primary and old-growth forests and the critical habitat of threatened or endangered species.
- Require that all industrial logging operations respect Indigenous rights, including the principle of FPIC.
- Advance policies that—through land-use designations, financing, and other means—support the creation of IPCAs and other Indigenous-led stewardship mechanisms.
- Avoid subsidies that promote single-use wood products or that are awarded to mills with repeated records of environmental violations. Redirect public investment toward recycling infrastructure to advance a more circular economy, and toward contamination reduction efforts that provide meaningful relief to communities impacted by industrial pollution.
- Establish and enforce consumer protection standards against misleading corporate sustainability messaging.

CONSUMERS CAN ASSERT THEIR INFLUENCE

- Buy tissue products made with recycled content, particularly those with 80 percent or more postconsumer recycled content. Consumers should also avoid products identified as high-risk for associated human rights abuses, including those linked to controversial operations such as DFC. Where recycled options are unavailable, seek products made with sustainable alternative fibers such as FSC-certified bamboo. Ask store managers to stock sustainable alternatives, including recycled-content products and responsibly sourced alternatives.
- Urge corporations that make unsustainable tissue products to eliminate those products from their lineup through direct communications, petitions, public comments, or other advocacy.
- Support public policies that advance the protection of forest ecosystems and uphold the rights of Indigenous Peoples.
- Reduce consumption by using lower-waste alternatives where feasible, such as bidets, reusable cloths in place of paper towels, and handkerchiefs in place of facial tissues.

CONCLUSION

This report makes clear that the true cost of conventional tissue products extends far beyond the sticker price on the store shelf. Continued reliance on forest fiber, especially through opaque supply chains tied to pollution, forest degradation, and violations of Indigenous rights, comes at a high cost for people and the planet.

The enduring mercury crisis facing Grassy Narrows First Nation is an especially stark reminder that these harms are not abstract or historical: They are ongoing, inequitably distributed, and embedded in a marketplace that too often treats bare-minimum legal compliance, low-risk country designations, or third-party certification schemes as substitutes for meaningful accountability.

At the same time, industry can no longer claim that better options do not exist. More responsible pathways are already available, including products made with recycled content.

Tissue companies and the retailers that sell and profit from their products have both the market power and the responsibility to help lead a transition away from the destructive tree-to-toilet pipeline. That means moving decisively toward recycled and sustainable alternative fibers, strengthening supply chain transparency, respecting Indigenous rights, reducing pollution and other health hazards, and ensuring that communities are not left to bear the costs of corporate sourcing practices.

Companies that act now can help build a more just, climate-safe, and forest-friendly economy. Those that do not should expect growing scrutiny and pressure from policymakers, investors, retailers, and consumers alike, as well as declining market access. The path forward is clear; what remains uncertain is whether the industry's most powerful actors will choose to meet this moment with the urgency and accountability it demands.

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APPENDIX: *THE ISSUE WITH TISSUE* EIGHTH EDITION SCORECARD

METHODOLOGY

This year's scorecard includes a review of toilet paper, paper towel, and facial tissue brands on the U.S. market in July 2026. It is based on data from supply chain research, product websites, product packaging, and company communications.

The scorecard includes the flagship brands from the three tissue companies with the largest market shares in the United States: Procter & Gamble, Kimberly-Clark, and Georgia-Pacific. Given that private-label products (store brands) cumulatively constitute another substantial—and growing—portion of the marketplace, the scorecard also includes a wide selection of these products from major U.S. retailers.⁹²

To provide a representative cross section of recycled-content and alternative-fiber tissue products available to U.S. consumers, we also include tissue brands made primarily from recycled material and bamboo, which we identified through research into online and in-store brand selections, company communications, and consumer feedback. Note, however, that this scorecard is not intended to capture the full range of brands available to U.S. consumers.

Finally, the methodology used does not account for, and therefore the scorecard does not include, brands made from other alternative fibers, such as sugarcane bagasse or wheat straw, as they are not yet widely available in the United States.

SCORING CRITERIA

This year's scorecard methodology remains largely consistent with last year's approach, with one additional criterion evaluating whether tissue brands are linked to heightened risk of associated human rights violations resulting from their sourcing or manufacturing activities.⁹³

This methodology begins by examining the origins of each brand's pulp, the primary indicator of a tissue product's sustainability. It also considers, across all brands, the bleaching process used and whether a brand has been identified as high-risk for associated human rights violations. For both forest fiber and bamboo brands, it evaluates whether sourcing avoids deforestation and forest degradation, and for bamboo brands, whether they are FSC certified. Taken together, these criteria help distinguish tissue products that reduce reliance on high-impact forest fiber from those that pose risks to forests, communities, and public health.

FIBER TYPE

The most heavily weighted scoring consideration is fiber type. Forest fiber, often referred to by the tissue industry as "virgin forest fiber," remains the least sustainable option. The scorecard does not differentiate among forest fiber

sources or pulp grades, including NBSK, BEK, or other virgin fiber inputs. While specific forest fiber types may differ in their environmental footprints, those variations are relatively minor compared with the difference in environmental impact between recycled and virgin forest fiber. Accordingly, all products made from newly harvested forest fiber receive the same baseline treatment under this category, because the methodology is designed to distinguish between forest-fiber and recycled-fiber sourcing decisions. Forest fiber depends on a tree-to-toilet pipeline, whereby short-lived, single-use products come from cleared forests. This pipeline contributes to forest loss and degradation, biodiversity loss, and climate pollution. Because tissue products cannot be recycled, using forest fiber for these products is an especially inefficient and wasteful use of limited forest resources.

Brands can avoid this pipeline by using recycled content instead of newly harvested forest fiber. Under this scorecard's methodology, brands made from recycled content receive the highest overall score because using recycled content substantially mitigates the impacts to forests and their value for the climate and biodiversity.⁹⁴ Recycled-content tissue also helps extend the life of existing paper fibers, making more efficient use of resources that have already been harvested and processed before they are ultimately discarded.

Overall, toilet paper made from 100 percent forest fiber has nearly double the climate impact and uses significantly more water than toilet paper made from 100 percent recycled content.⁹⁵ These findings are consistent with more localized analyses. For example, a study of the greenhouse gas emissions associated with pulp production at Ontario's Dryden mill concluded that the climate toll alone effectively cancels out the pulp's economic value.⁹⁶ The gap is even wider for other tissue products like paper towels and facial tissue: Those made from 100 percent forest fiber have more than 2.5 times the climate impact and use about 90 percent more water than their recycled-content counterparts.⁹⁷

However, there are two distinct types of recycled content, with differing degrees of environmental benefit.

Postconsumer recycled content comes from the paper and fibers collected after consumer use—materials that would otherwise often end up discarded or landfilled.⁹⁸

Pre-consumer content consists of trimmings and scraps recovered in-house by manufacturing operations (otherwise known as manufacturing waste), as well as previously manufactured but unsold paper products, such as printers' overruns or obsolete stocks.⁹⁹ While both types of recycled material are far more sustainable than forest fiber, products that use a high percentage of postconsumer recycled fiber provide additional advantages, including helping divert waste

from landfills and fostering a more circular economy.¹⁰⁰ Reflecting these benefits, the scorecard awards slightly more points for postconsumer recycled content than for pre-consumer recycled content.

Bamboo is the final fiber source reviewed in this methodology. Peer-reviewed life-cycle analyses generally find that bamboo has much smaller land-use and climate change impacts than forest fiber but a larger footprint than recycled forest fiber.¹⁰¹ Bamboo can grow quickly and may reduce pressure on forests when responsibly sourced, but supply chains still carry risk, including the risk that natural forests may be cleared to establish bamboo plantations. For these reasons, bamboo products are scored below recycled content but above forest fiber when they can independently verify responsible sourcing.

CARBON ACCOUNTING AND TISSUE FIBER SUSTAINABILITY

A December 2025 life-cycle assessment by researchers at North Carolina (NC) State University raised questions about the sustainability of bamboo tissue manufactured in China, concluding that China's coal-intensive power grid can result in higher greenhouse gas emissions per ton of pulp than NBSK and BEK forest-fiber tissue products manufactured in the United States and Canada.¹⁰² Although these findings received coverage in outlets such as the Associated Press, they should be interpreted cautiously. The study relies on carbon accounting assumptions that remain the subject of significant scientific debate and does not evaluate several environmental impacts that are central to this scorecard's methodology.

Most notably, the study treats carbon dioxide emissions from burning biomass and pulping byproducts such as black liquor, which provide most of the power used at Canadian pulp mills, as climate neutral. In practice, however, biomass combustion releases substantial quantities of carbon dioxide as well as other air pollutants including particulate matter, sulfur dioxide, and volatile organic compounds.¹⁰³ These emissions are often excluded from headline greenhouse gas results on the assumption that future forest regrowth will eventually reabsorb the released carbon. However, the Intergovernmental Panel on Climate Change has clarified that burning biomass should not automatically be considered carbon neutral, and its guidelines show that carbon dioxide emissions from burning biomass can be higher than carbon dioxide emissions from fossil fuels.¹⁰⁴ Moreover, a widely cited methodological review concluded that the common practice of assuming biogenic carbon neutrality can bias life-cycle assessment results relative to a complete greenhouse gas inventory.¹⁰⁵

The NC State study also relies primarily on a 100-year global warming potential framework, which reduces the importance of near-term emissions by assigning substantial credit to carbon uptake that may occur decades in the future. This assumption is particularly significant for long-rotation softwood fiber systems. Notably, the study itself found that shorter assessment horizons and greater consideration of carbon timing reduced the apparent climate advantages of

Canadian softwood fiber relative to rapidly regenerating alternatives such as bamboo.¹⁰⁶

The effect of these accounting choices can be dramatic. The NC State study estimated that producing one metric ton of NBSK pulp results in approximately 0.656 metric tons of carbon dioxide equivalent emissions.¹⁰⁷ By contrast, an assessment of Ontario's Dryden mill that incorporated forest carbon removals, forgone sequestration, slash decomposition, soil carbon losses, and biomass combustion estimated emissions of approximately 11.6 metric tons of carbon dioxide equivalent per ton of NBSK pulp—nearly eighteen times higher.¹⁰⁸ This disparity illustrates how significantly results can vary depending on whether the climate impacts of industrial logging and biomass combustion are fully accounted for or largely excluded through conventional biogenic carbon accounting assumptions.

The NC State study is further limited in scope and does not comprehensively evaluate several environmental considerations central to this scorecard's methodology, including biodiversity impacts, forest degradation, ecosystem integrity, and land-use change. As a result, it should not be interpreted as demonstrating the overall environmental superiority of wood-based tissue products relative to those made from bamboo, nor that mill-level energy use alone is an adequate measure of the relative sustainability of different tissue fiber sources.

THIRD-PARTY CERTIFICATION

The grading methodology retains the update from the last edition of the scorecard, awarding no points for forest-fiber products certified by third-party schemes like the FSC or Sustainable Forestry Initiative. Across all editions of this scorecard, no forest-fiber brand has reported achieving FSC 100% certification. In addition, even certified forest-fiber products remain dependent on high-impact fiber for single-use products at a time when global demand for wood products has already surpassed what the planet can sustainably provide.¹⁰⁹

The methodology's approach to FSC certification of bamboo fiber remains the same as last year's. Because bamboo's sustainability depends heavily on how and where it is grown, FSC certification provides an important sourcing screen, including for the risk that bamboo plantations were established through the clearing and conversion of natural forests. FSC certification for bamboo has requirements that seek to minimize this negative forest impact, including a cutoff date of December 31, 2020, after which any bamboo plantations created by the clearing and conversion of a natural forest cannot qualify for FSC certification, except in select circumstances.¹¹⁰ For this reason, bamboo products with FSC 100% certification earn more points than those without it.

Green Seal certification is not a formal scoring consideration in this year's scorecard. However, Green Seal's July 2025 sanitary products standard reflects many of the key criteria emphasized in this methodology, including prioritizing recycled content and sustainable alternative fibers, such

as FSC 100%-certified bamboo, and promoting chlorine free bleaching processes.¹¹¹ Consumers can identify brands that meet this standard and align with this scorecard's sustainability metrics by looking for tissue products that carry the Green Seal logo or consulting the Green Seal Certified Directory.¹¹²

DEFORESTATION- AND FOREST-DEGRADATION-FREE COMMITMENTS

As highlighted in previous iterations of this scorecard, there is broad scientific consensus that meeting global climate targets requires protecting forests with high ecological integrity, and in particular primary and older forests, which hold irreplaceable climate value and provide critical habitat for species found nowhere else.¹¹³ For this reason, the third edition of this scorecard introduced a criterion that awarded points to forest-fiber and non-FSC-certified-bamboo brands able to demonstrate that their sourcing avoided forest conversion and primary forest degradation. The sixth scorecard edition amended that criterion, awarding points to forest-fiber and non-FSC-certified-bamboo brands able to demonstrate that their sourcing avoided deforestation and forest degradation. By focusing on deforestation rather than the narrower forest conversion, we capture instances in which a company's fiber sourcing results in forest loss but not necessarily the conversion of a forest to another land use. Similarly, the expansion to forest degradation more broadly, rather than simply primary forest degradation, is intended to capture all degradation in high-ecological-integrity forests, such as old-growth forests and some mature forests.

This updated language also aligns the criterion with several key international commitments. For example:

- In 2023, parties to the U.N. Framework Convention on Climate Change adopted the outcome of the first global stocktake, which emphasizes the importance of halting and reversing deforestation and forest degradation by 2030 to meet international climate targets.¹¹⁴
- The Kunming-Montreal Global Biodiversity Framework, adopted in 2022, commits signatories to effectively end the loss of ecosystems of high ecological integrity by 2030.¹¹⁵
- The U.N. Strategic Plan for Forests 2017–2030, which provides a vision for global forests in 2030, set goals to reverse the loss of forest cover worldwide and to increase efforts to prevent forest degradation.¹¹⁶
- The E.U.'s Biodiversity Strategy for 2030 calls for the strict protection of remaining primary and old-growth forests within the E.U. and to support efforts to do the same globally.¹¹⁷

As established in previous scorecard editions, non-FSC-certified-bamboo brands can earn half or full credit under the “no deforestation or forest degradation” criterion if they provide documentation demonstrating that their supplier is certified to sell FSC Mix or FSC 100% bamboo fiber. To verify this, brands must provide sales or delivery documents that clearly state the tissue company's name, the supplier's name, and the supplier's FSC claim confirming its products as FSC Mix or FSC 100%.

Beyond bamboo certification, both non-FSC-certified-bamboo and forest-fiber brands may fully meet this criterion through a combination of public commitments, verified supplier compliance, and other documentation demonstrating that their tissue supply chains are deforestation and forest degradation free. The methodology gives half credit to brands that have made long-term, public commitments to achieving both outcomes. However, it does not award credit to companies that commit only to avoiding deforestation without also addressing forest degradation, or vice versa.

Kimberly-Clark remains the only company to receive credit under this criterion, marking the third consecutive year that its tissue brands have been recognized for commitments to avoid both deforestation and forest degradation. In its 2024 “Forests, Land, and Agriculture Policy,” Kimberly-Clark commits to avoiding deforestation and reducing the impact of natural forest degradation across its supply chains.¹¹⁸ The company also announced an ambition to remove natural forest fiber from its entire product line beyond 2030 and later reported that it had reduced its natural-forest-fiber purchases by 50 percent in 2025.¹¹⁹ For these reasons, Kimberly-Clark's Cottonelle, Kleenex, Scott, and Viva brands each have received half credit under this criterion.

RISK OF ASSOCIATED HUMAN RIGHTS VIOLATIONS

In addition to evaluating whether brands avoid deforestation and forest degradation, this year's methodology introduces an unweighted human rights risk screen. This screen reflects the reality that pulp and paper production can negatively affect not only forests and the climate but also the health, rights, and livelihoods of Indigenous Peoples and local communities. It is informed by internationally recognized human rights standards, including the Universal Declaration of Human Rights, the U.N. Declaration on the Rights of Indigenous Peoples, and the principle of free, prior, and informed consent (FPIC).¹²⁰

Because geographically dispersed supply chains and limited public disclosure of supplier relationships make comprehensive assessment difficult, sufficient data is not yet available to adequately assess every brand in this scorecard for potential links to associated human rights violations across its full supply chain. Due to these limitations, this screen does not affect a brand's letter grade or contribute points to the scoring formula. Importantly, a lack of identified evidence under this screen should not be understood to mean that a brand's supply chain is free from associated human rights risks or impacts. Rather, the screen is used to identify brands as high-risk where available evidence indicates that their sourcing or manufacturing activities are tied to operations that directly undermine, or pose serious risk to, Indigenous or community rights. This may include evidence of a failure to obtain FPIC; significant cultural, economic, or health harms; or other unresolved harms affecting communities in the product supply chain that amount to such risk.

As an initial application of this screen, NRDC focused on identifying brands linked to two operators for which

substantial public evidence indicates serious and ongoing human rights concerns: Dryden Fibre Canada (DFC) and Asia Pulp & Paper (APP). Brands identified through this screen receive a non-letter-grade “alert” indication in the scorecard rather than a weighted penalty. NRDC intends to strengthen and expand this criterion in future editions as supply chain transparency improves, more comprehensive data becomes available, and additional high-risk operators are identified.

In this year’s results, the alert indication applies to brands that NRDC has identified as high-risk for containing pulp from Ontario’s DFC mill, a facility whose operations continue to have significant and long-standing negative impacts on the rights, health, and well-being of Grassy Narrows First Nation. This mill produces pulp used in North American toilet paper and paper towel products and has been linked to ongoing pollution impacts that are exacerbating the decades-long mercury crisis affecting Grassy Narrows First Nation—one of the most severe environmental injustices in Canadian history.¹²¹ Each forest-fiber brand was given the opportunity to review this evidence and respond to potential ties between their products and DFC prior to the publication of this scorecard.

The screen also applies to brands affiliated with APP. Solaris Paper is a tissue manufacturer affiliated with APP, a corporate group linked to persistent human rights abuses in Indonesia, including land grabbing, harassment, forced evictions, and violent suppression of community resistance.¹²² APP has also been associated with large-scale deforestation, biodiversity loss, ecosystem degradation, and adverse impacts on Indigenous Peoples, local communities, and workers.¹²³

FSC formally dissociated from APP in 2007 due to concerns over its social and environmental practices.¹²⁴ In July 2025, FSC lifted the suspension of APP’s participation in the FSC Remedy Framework process, allowing work toward possible future reassociation to continue.¹²⁵ This decision was met with substantial opposition from civil society organizations, which cited FSC’s failure to first conclude investigations into the scope of APP’s corporate group, gross misrepresentation of community views, and reports of ongoing land conflicts and intimidation by companies under APP’s control.¹²⁶ The remedy process remains ongoing, and companies within APP’s corporate group are not eligible for FSC certification or association unless and until the process is successfully completed and independently verified. While APP’s participation allows the FSC remedy process to proceed, it should not be interpreted as evidence that historical harms have been adequately addressed, that affected stakeholders have obtained remedy, or that underlying environmental and social risks have been eliminated.

Given their APP affiliation, all Solaris Paper brands included in this review are identified as high-risk for associated human rights violations, including Fiora brand toilet paper, paper towels, and facial tissues. Several major retailers, including Ahold Delhaize (owner of Stop & Shop and Giant Food) and Office Depot, have also taken action to remove Fiora and other APP-affiliated tissue products from store shelves.¹²⁷

BLEACHING PROCESS

The final scoring consideration in our methodology is the bleaching method used to create the product. Elemental chlorine free (ECF) bleaching—the most commonly used method for wood pulp and bamboo fiber—has served as the baseline standard under U.S. regulations since 1998.¹²⁸ While ECF represents a significant improvement over earlier elemental chlorine bleaching processes, it can still emit chlorinated compounds into the environment. These compounds can react with organic matter to produce dioxins, which are highly toxic chemicals that have been linked to cancer and other health risks.¹²⁹

In contrast, recycled paper products generally use bleaching methods, such as processed chlorine free (PCF), that are far less toxic than ECF. PCF avoids chlorine, instead using oxygen, ozone, and hydrogen peroxide.¹³⁰ Where forest or bamboo fiber has been bleached without the use of any type of chlorine, it is labeled totally chlorine free (TCF).¹³¹ Brands that use TCF or PCF bleaching processes, as well as unbleached products, earn additional points in this scorecard.

RESULTS

This year’s scorecard grades three additional brands: PlantPaper paper towels, Plenty paper towels, and Panda toilet paper. The following two brands were removed, as they are no longer available for purchase: Silk’n Soft, Oh’Natural Unbleached; and Silk’n Soft, White.

The resulting total number of products scored is 149. This year 20 products received A grades, and 16 received A+ because their products are manufactured using at least 80 percent postconsumer recycled content. A total of 36 products received B or B+ grades. The remaining 77 products received D or F grades.

Ten of the F grades were awarded to brands that were also determined high-risk for associated human rights abuses, including Fiora toilet paper, paper towels, and facial tissues; Great Value toilet paper; Member’s Mark toilet paper and paper towels; Panda toilet paper; Kirkland Signature toilet paper and paper towels; and Plenty paper towels.

AFFORDABILITY OF SUSTAINABLE TOILET PAPER OPTIONS

Interest in more sustainable purchasing decisions is often shaped by concerns about affordability. Fortunately, sustainable toilet paper does not have to come with a luxury price tag.

Toilet paper pricing varies widely, particularly depending on whether consumers can purchase in bulk, and direct roll-to-roll comparisons are often complicated by differences in roll size. To generate a rough estimate, however, this analysis used each brand’s lowest available online price as of May 2026 and standardized costs per 100 sheets. Brands available exclusively through membership retailers, such as Costco and Sam’s Club, were excluded. Products with one-ply sheets, including Scott 1000, Big Roll, and Great Value 1000, were also excluded due to differences in ply affecting the number of sheets typically used per toilet visit, making per-sheet price

comparisons less representative of real-world costs. Of the 63 toilet paper brands analyzed, 37 were forest fiber, 14 were recycled content, and 12 were bamboo.

Among the eight retailers in this scorecard that offer both forest-fiber and recycled-content private-label toilet paper, pricing was evenly split: In half of the cases, recycled-content options were more affordable, while in the other half, forest-fiber products had the lower price. The single lowest cost brand overall was a recycled-content product. Across all brands analyzed, median prices for forest-fiber and recycled-content toilet paper were similar at \$0.31 and \$0.34 per 100 sheets, respectively, indicating that the typical recycled-content product is broadly cost competitive with conventional options. Average prices show a comparably small difference at \$0.33 for forest fiber and \$0.37 for recycled content, while bamboo toilet paper was significantly more costly, averaging \$0.58 per 100 sheets. In practical terms, a \$0.04 difference between 100 sheets of forest-fiber and recycled-content toilet paper amounts to just \$5.11 per year based on per capita toilet paper use.¹³² By contrast, choosing bamboo over forest fiber increases annual costs by an average of \$34.49 per person.

In short, affordability is not a significant barrier to choosing more sustainable toilet paper. Although prices vary by brand, retailer, and package size, recycled-content options are broadly cost competitive with forest-fiber products and, in some cases, are the most affordable choice. These price comparisons also do not account for the externalized environmental and public health costs of forest-fiber tissue, including forest loss, biodiversity decline, and climate pollution, which are not reflected in shelf prices.

GRADING SYSTEM

As discussed above, the grading system evaluates tissue brands according to the sustainability risks and benefits most relevant to their fiber type.

- For forest-fiber products, the system considers whether the manufacturer avoids deforestation and forest degradation in its sourcing practices, and the bleaching method used in the manufacturing process.
- For recycled-content products, it evaluates the brands on the basis of their percentage of pre-consumer versus postconsumer recycled content and the type of bleaching process used.
- For bamboo products, it evaluates whether the product has FSC certification; the type of bleaching process used; and, if not FSC certified, whether the company can demonstrate that it avoids sourcing fiber from bamboo plantations established through deforestation.

Brands identified as high-risk under the human rights risk screen receive an alert designation in the scorecard. This screen is not weighted and does not factor into a brand's numerical score or letter grade, reflecting current limitations in the availability of comprehensive supply chain and human rights data. Instead, the alert serves as a supplemental

indicator used to flag brands for which available evidence suggests potential links and associations to serious human rights harms.

The following factors are not considered in the grading criteria:

- The scorecard does not differentiate among forest-fiber sources, pulp grades, or third-party forest-fiber certifications. While these distinctions may reflect differences in sourcing practices or environmental impacts, the methodology focuses on the broader distinction between recycled content and newly harvested forest fiber. As a result, all forest-fiber products receive the same baseline treatment under this category.
- The scorecard does not evaluate product packaging. While product composition remains the primary sustainability indicator in this methodology, packaging can also affect a product's environmental footprint. Although packaging improvements that reduce or avoid single-use plastic are recognized as positive, they are outside the scope of this scorecard and are therefore not included in the grading criteria.
- The methodology does not evaluate products made from alternative fibers that are not yet widely available in the U.S. market, such as sugarcane bagasse or wheat straw, nor does it assess bidets or other reusable alternatives discussed elsewhere in this report.

For the weighted criteria, baseline quantitative measures were created according to the percentage of each fiber type used and its relevance to the various grading criteria. In cases where a company noted variations in the percentages of different fiber types within a brand—for example, if a line of products was estimated to be made from 90 to 95 percent forest fiber and 5 to 10 percent pre-consumer recycled content—the brand's score was calculated on the basis of the lowest possible percentage of recycled fiber. Each criterion was assigned a weighting factor, depending on its estimated relative sustainability value. The weighting factors were as follows:

- Postconsumer recycled content: 5 x baseline quantitative measure
- Pre-consumer recycled content: 4 x baseline quantitative measure
- Bamboo fiber with FSC 100% certification: 4 x baseline quantitative measure
- Bamboo fiber without FSC certification: 2 x baseline quantitative measure
- Forest-fiber (regardless of certification) or non-FSC-certified-bamboo product that the manufacturer can demonstrate avoids both deforestation and forest degradation: 2 x baseline quantitative measure
- Unbleached fiber or fiber processed with non-chlorine bleaching methods (e.g., PCF or TCF): 1 x baseline quantitative measure

Each brand's baseline quantitative measures for each type of fiber were then multiplied by the corresponding weighting factors and added together. The formula was as follows:

Raw score = 5 x [% of postconsumer recycled content] + 4 x [% of pre-consumer recycled content] + 4 x [% of bamboo fiber with FSC 100% certification] + 2 x [% of bamboo fiber without FSC certification] + 2 x [% of forest fiber or non-FSC-certified bamboo that avoids both deforestation and forest degradation] + 1 x [% of fiber that uses non-chlorine bleaching processes]

Application of the formula: The full scoring formula above includes all potential fiber and processing criteria; however, for any given product, only the criteria relevant to the product's composition are used in the calculation. Criteria that are not applicable are treated as zero. Accordingly, the following example calculations may omit zero-value terms for ease of presentation.

Example 1

In this example, a brand has 20 percent postconsumer recycled content, 40 percent pre-consumer recycled content, and 40 percent forest-fiber content that is verified as having avoided both deforestation and forest degradation. The manufacturer uses an ECF bleaching process for its forest fiber and a PCF bleaching process for its recycled content. The brand has not been identified as high-risk for associated or direct human rights violations. In this case, the score would be calculated as follows:

$[5 \times 20] + [4 \times 40] + [2 \times 40] + [1 \times 60] = 400$ out of 600 possible points

Example 2

In this example, a brand uses 100 percent bamboo fiber with FSC 100% certification and is unbleached. The score would be calculated as follows:

$[4 \times 100] + [1 \times 100] = 500$ out of 600 possible points.

The grading scale is as follows:

580–600 points: A+

550–579 points: A

500–549 points: B+

400–499 points: B

350–399 points: C+

250–349 points: C

100–249 points: D

0–99 points: F

A BUYER'S GUIDE TO THE SUSTAINABILITY OF AT-HOME TISSUE PRODUCTS



TOILET PAPER

Brand	Company	Total % Recycled Content	% Post-Consumer	% Forest or Bamboo Fiber	Bamboo fiber is FSC 100% certified	Forest/non-FSC bamboo fiber avoid both deforestation and forest degradation	Bleaching Process	Score	Grade
Aria	Georgia-Pacific	100	≥90	0	N/A	N/A	PCF	590	A+
Green Forest	Planet Inc.	100	80	0	N/A	N/A	PCF	580	A+
Natural Value	Natural Value	100	80	0	N/A	N/A	PCF	580	A+
Trader Joe's	Trader Joe's	100	80	0	N/A	N/A	PCF	580	A+
365 by Whole Foods Market, 100% Recycled	Whole Foods Market	100	80	0	N/A	N/A	PCF	580	A+
Field & Future by H-E-B	H-E-B	100	60	0	N/A	N/A	PCF	560	A
Marcal 100% Recycled	Marcal	100	≥60	0	N/A	N/A	PCF	560	A
Simple Truth	Kroger	100	60	0	N/A	N/A	PCF	560	A
Who Gives A Crap, 100% Recycled	Who Gives A Crap	100	≥51	0	N/A	N/A	PCF	551	A
Everspring	Target	100	≥50	0	N/A	N/A	PCF	550	A
GreenWise	Publix	100	50	0	N/A	N/A	PCF	550	A
Rosey by Thrive Market	Thrive Market	100	≥50	0	N/A	N/A	PCF	550	A
Seventh Generation Extra Soft & Strong	Seventh Generation	100	≥50	0	N/A	N/A	PCF	550	A
Big Roll	Walgreens	100	20-55	0	N/A	N/A	PCF	520	B+
Scott Professional Standard Roll	Kimberly-Clark	100	20	0	N/A	N/A	PCF	520	B+
Betterway, Natural Brown	Betterway	0	0	100% bamboo	Yes	N/A	None	500	B+
Caboo, Unbleached	Caboo	0	0	100% bamboo	Yes	N/A	None	500	B+
PlantPaper	PlantPaper	0	0	100% bamboo	Yes	N/A	None	500	B+
Nature's Promise	Ahold Delhaize USA	100	80	0	N/A	N/A	ECF	480	B
Amazon Aware	Amazon	0	0	100% bamboo	Yes	N/A	ECF	400	B
Betterway	Betterway	0	0	100% bamboo	Yes	N/A	ECF	400	B
Bim Bam Boo	Bim Bam Boo	0	0	100% bamboo	Yes	N/A	ECF	400	B
Caboo	Caboo	0	0	100% bamboo	Yes	N/A	ECF	400	B
Charmin Ultra Bamboo	Procter & Gamble	0	0	100% bamboo	Yes	N/A	ECF	400	B
Grove Co. Paper	Grove Collaborative	0	0	100% bamboo	Yes	N/A	ECF	400	B
Reel Paper	Reel Paper	0	0	100% bamboo	Yes	N/A	ECF	400	B
Save Trees (formerly Cloud Paper)	Save Trees (formerly Cloud Paper)	0	0	100% bamboo	Yes	N/A	ECF	400	B
Tushy	Tushy	0	0	100% bamboo	Yes	N/A	ECF	400	B
Who Gives A Crap, Premium 100% Bamboo	Who Gives A Crap	0	0	100% bamboo	Yes	N/A	ECF	400	B

A BUYER'S GUIDE TO THE SUSTAINABILITY OF AT-HOME TISSUE PRODUCTS



TOILET PAPER

Brand	Company	Total % Recycled Content	% Post-Consumer	% Forest or Bamboo Fiber	Bamboo fiber is FSC 100% certified	Forest/non-FSC bamboo fiber avoid both deforestation and forest degradation	Bleaching Process	Score	Grade
Scott 1000	Kimberly-Clark	30	30	70% forest fiber	N/A	Half credit	ECF	220	D
Cottonelle Professional	Kimberly-Clark	≥20	≥20	≤80% forest fiber	N/A	Half credit	ECF/PCF	200	D
Cottonelle Ultra	Kimberly-Clark	0	0	100% forest fiber	N/A	Half credit	ECF	100	D
Scott ComfortPlus	Kimberly-Clark	0	0	100% forest fiber	N/A	Half credit	ECF	100	D
C by Charmin	Procter & Gamble	5	0	95% forest fiber	N/A	No	ECF	20	F
Charmin (all roll sizes, including the Forever Roll)	Procter & Gamble	5	0	95% forest fiber	N/A	No	ECF	20	F
Angel Soft	Georgia-Pacific	≥1	0	≤99% forest fiber	N/A	No	ECF	4	F
Quilted Northern Ultra Plush	Georgia-Pacific	≥1	0	≤99% forest fiber	N/A	No	ECF	4	F
Quilted Northern Ultra Soft & Strong	Georgia-Pacific	≥1	0	≤99% forest fiber	N/A	No	ECF	4	F
Amazon Basics	Amazon	0	0	100% forest fiber	N/A	No	ECF	0	F
Complete Home	Walgreens	0-30	0-15	70-100% forest fiber	N/A	No	ECF	0	F
Fiora !	Solaris Paper	0	0	100% forest fiber	N/A	No	ECF	0	F
Great Value !	Walmart	0-30	0	70-100% forest fiber	N/A	No	ECF	0	F
H-E-B Our Finest	H-E-B	0	0	100% forest fiber	N/A	No	ECF	0	F
HDX	The Home Depot	0	0	100% forest fiber	N/A	No	ECF	0	F
Kirkland Signature !	Costco	0	0	100% forest fiber	N/A	No	ECF	0	F
Kroger Soft & Strong	Kroger	0	0	100% forest fiber	N/A	No	ECF	0	F
Moxie (including Ultra Soft and Soft & Strong)	Lowe's	0	0	100% forest fiber	N/A	No	ECF	0	F
Panda !	First Quality	0	0	100% forest fiber	N/A	No	ECF	0	F
Paperbird Soft & Strong	ShopRite	0	0	100% forest fiber	N/A	No	ECF	0	F
Presto!, Regular	Amazon	0	0	100% forest fiber	N/A	No	ECF	0	F
Presto!, Ultra-Strong	Amazon	0	0	100% forest fiber	N/A	No	ECF	0	F
Publix Super Soft	Publix	0	0	100% forest fiber	N/A	No	ECF	0	F
Publix Ultra Strong	Publix	0	0	100% forest fiber	N/A	No	ECF	0	F
Sam's Club, Member's Mark !	Walmart	0	0	100% forest fiber	N/A	No	ECF	0	F
Softly	Albertsons (including Safeway)	0	0	100% forest fiber	N/A	No	ECF	0	F
Stop & Shop and Giant Food	Ahold Delhaize USA	0-5	0	95-100% forest fiber	N/A	No	ECF	0	F

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A BUYER'S GUIDE TO THE SUSTAINABILITY OF AT-HOME TISSUE PRODUCTS



TOILET PAPER

Brand	Company	Total % Recycled Content	% Post-Consumer	% Forest or Bamboo Fiber	Bamboo fiber is FSC 100% certified	Forest/non-FSC bamboo fiber avoid both deforestation and forest degradation	Bleaching Process	Score	Grade
Total Home	CVS	0	0	100% forest fiber	N/A	No	ECF	0	F
Trader Joe's Super Soft	Trader Joe's	0	0	100% forest fiber	N/A	No	ECF	0	F
Up & Up	Target	0	0	100% forest fiber	N/A	No	ECF	0	F
Wegmans	Wegmans	0	0	100% forest fiber	N/A	No	ECF	0	F
Willow Thick & Soft	ALDI	0	0	100% forest fiber	N/A	No	ECF	0	F
365 by Whole Foods Market, Sustainably Soft	Whole Foods Market	0	0	100% forest fiber	N/A	No	ECF	0	F



PAPER TOWELS

Brand	Company	Total % Recycled Content	% Post-Consumer	% Forest or Bamboo Fiber	Bamboo fiber is FSC 100% certified	Forest/non-FSC bamboo fiber avoid both deforestation and forest degradation	Bleaching Process	Score	Grade
Green Forest	Planet Inc.	100	80	0	N/A	N/A	PCF	580	A+
Natural Value	Natural Value	100	80	0	N/A	N/A	PCF	580	A+
Natural Value, Naturally Unbleached	Natural Value	100	80	0	N/A	N/A	None	580	A+
Reel Paper, Premium Recycled	Reel Paper	100	80	0	N/A	N/A	PCF	580	A+
Seventh Generation, Unbleached	Seventh Generation	100	≥80	0	N/A	N/A	None	580	A+
Trader Joe's	Trader Joe's	100	80	0	N/A	N/A	PCF	580	A+
Who Gives A Crap, 100% Recycled	Who Gives A Crap	100	80	0	N/A	N/A	PCF	580	A+
365 by Whole Foods Market, 100% Recycled	Whole Foods Market	100	80	0	N/A	N/A	PCF	580	A+
Field & Future by H-E-B	H-E-B	100	60	0	N/A	N/A	PCF	560	A
Marcal	Marcal	100	≥60	0	N/A	N/A	PCF	560	A
Marcal Small Steps	Marcal	100	≥60	0	N/A	N/A	PCF	560	A
Simple Truth	Kroger	100	60	0	N/A	N/A	PCF	560	A
Everspring	Target	100	≥50	0	N/A	N/A	PCF	550	A

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PAPER TOWELS

Brand	Company	Total % Recycled Content	% Post-Consumer	% Forest or Bamboo Fiber	Bamboo fiber is FSC 100% certified	Forest/non-FSC bamboo fiber avoid both deforestation and forest degradation	Bleaching Process	Score	Grade
GreenWise	Publix	100	50	0	N/A	N/A	PCF	550	A
Rosey by Thrive Market	Thrive Market	100	≥50	0	N/A	N/A	PCF	550	A
Seventh Generation, White	Seventh Generation	100	≥50	0	N/A	N/A	PCF	550	A
Big Roll	Walgreens	100	31-60	0	N/A	N/A	PCF	531	B+
Betterway, Natural Brown	Betterway	0	0	100% bamboo	Yes	N/A	None	500	B+
PlantPaper	PlantPaper	0	0	100% bamboo	Yes	N/A	None	500	B+
Nature's Promise	Ahold Delhaize USA	100	80	0	N/A	N/A	ECF	480	B
Amazon Aware	Amazon	0	0	100% bamboo	Yes	N/A	ECF	400	B
Betterway	Betterway	0	0	100% bamboo	Yes	N/A	ECF	400	B
Bim Bam Boo	Bim Bam Boo	0	0	100% bamboo	Yes	N/A	ECF	400	B
Caboo	Caboo	0	0	100% bamboo	Yes	N/A	ECF	400	B
Grove Co. Paper	Grove Collaborative	0	0	100% bamboo	Yes	N/A	ECF	400	B
Reel Paper, Bamboo	Reel Paper	0	0	100% bamboo	Yes	N/A	ECF	400	B
Save Trees (formerly Cloud Paper)	Save Trees (formerly Cloud Paper)	0	0	100% bamboo	Yes	N/A	ECF	400	B
Great Value, Everyday Strong	Walmart	30	0	70% forest fiber	N/A	No	ECF	120	D
Viva	Kimberly-Clark	0	0	100% forest fiber	N/A	Half credit	ECF	100	D
Bounty	Procter & Gamble	10	0	90% forest fiber	N/A	No	ECF	40	F
Bounty Advanced	Procter & Gamble	10	0	90% forest fiber	N/A	No	ECF	40	F
Brawny	Georgia-Pacific	≥1	0	≤99% forest fiber	N/A	No	ECF	4	F
Sparkle	Georgia-Pacific	≥1	0	≤99% forest fiber	N/A	No	ECF	4	F
Amazon Basics	Amazon	0	0	100% forest fiber	N/A	No	ECF	0	F
Boulder	ALDI	0	0	100% forest fiber	N/A	No	ECF	0	F
Brightly	Albertsons (including Safeway)	0	0	100% forest fiber	N/A	No	ECF	0	F
Complete Home	Walgreens	0	0	100% forest fiber	N/A	No	ECF	0	F
Fiora !	Solaris Paper	0	0	100% forest fiber	N/A	No	ECF	0	F
Great Value, Ultra Strong	Walmart	0	0	100% forest fiber	N/A	No	ECF	0	F
H-E-B Our Finest	H-E-B	0	0	100% forest fiber	N/A	No	ECF	0	F
HDX	The Home Depot	0	0	100% forest fiber	N/A	No	ECF	0	F
Kirkland Signature !	Costco	0	0	100% forest fiber	N/A	No	ECF	0	F
Kroger	Kroger	0	0	100% forest fiber	N/A	No	ECF	0	F

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PAPER TOWELS

Brand	Company	Total % Recycled Content	% Post-Consumer	% Forest or Bamboo Fiber	Bamboo fiber is FSC 100% certified	Forest/non-FSC bamboo fiber avoid both deforestation and forest degradation	Bleaching Process	Score	Grade
Moxie	Lowe's	0	0	100% forest fiber	N/A	No	ECF	0	F
Paperbird Ultra Strong	ShopRite	0	0	100% forest fiber	N/A	No	ECF	0	F
Plenty !	First Quality	0	0	100% forest fiber	N/A	No	ECF	0	F
Presto!	Amazon	0	0	100% forest fiber	N/A	No	ECF	0	F
Publix	Publix	0	0	100% forest fiber	N/A	No	ECF	0	F
Sam's Club, Member's Mark !	Walmart	0	0	100% forest fiber	N/A	No	ECF	0	F
Stop & Shop and Giant Food	Ahold Delhaize USA	0-5	0	95-100% forest fiber	N/A	No	ECF	0	F
Total Home	CVS	0	0	100% forest fiber	N/A	No	ECF	0	F
Up & Up	Target	0	0	100% forest fiber	N/A	No	ECF	0	F
Wegmans	Wegmans	0	0	100% forest fiber	N/A	No	ECF	0	F

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FACIAL TISSUE

Brand	Company	Total % Recycled Content	% Post-Consumer	% Forest or Bamboo Fiber	Bamboo fiber is FSC 100% certified	Forest/non-FSC bamboo fiber avoid both deforestation and forest degradation	Bleaching Process	Score	Grade
Green Forest	Planet Inc.	100	80	0	N/A	N/A	PCF	580	A+
Natural Value	Natural Value	100	80	0	N/A	N/A	PCF	580	A+
Trader Joe's	Trader Joe's	100	80	0	N/A	N/A	PCF	580	A+
Fluff Out	Marcal	100	≥60	0	N/A	N/A	PCF	560	A
Simple Truth	Kroger	100	60	0	N/A	N/A	PCF	560	A
Rosey by Thrive Market	Thrive Market	100	≥50	0	N/A	N/A	PCF	550	A
Seventh Generation	Seventh Generation	100	≥50	0	N/A	N/A	PCF	550	A
Surpass	Kimberly-Clark	100	≥30	0	N/A	N/A	PCF	530	B+
PlantPaper	PlantPaper	0	0	100% bamboo	Yes	N/A	None	500	B+
Amazon Aware	Amazon	0	0	100% bamboo	Yes	N/A	ECF	400	B

A BUYER'S GUIDE TO THE SUSTAINABILITY OF AT-HOME TISSUE PRODUCTS



FACIAL TISSUE

Brand	Company	Total % Recycled Content	% Post-Consumer	% Forest or Bamboo Fiber	Bamboo fiber is FSC 100% certified	Forest/non-FSC bamboo fiber avoid both deforestation and forest degradation	Bleaching Process	Score	Grade
Bim Bam Boo	Bim Bam Boo	0	0	100% bamboo	Yes	N/A	ECF	400	B
Caboo	Caboo	0	0	100% bamboo	Yes	N/A	ECF	400	B
Grove Co. Paper	Grove Collaborative	0	0	100% bamboo	Yes	N/A	ECF	400	B
Reel Paper	Reel Paper	0	0	100% bamboo	Yes	N/A	ECF	400	B
Save Trees (formerly Cloud Paper)	Save Trees (formerly Cloud Paper)	0	0	100% bamboo	Yes	N/A	ECF	400	B
Who Gives A Crap, Forest Friendly Tissues	Who Gives A Crap	0	0	100% bamboo	Yes	N/A	ECF	400	B
Kleenex Everyday	Kimberly-Clark	0	0	100% forest fiber	N/A	Half credit	ECF	100	D
Puffs	Procter & Gamble	5	0	95% forest fiber	N/A	No	ECF	20	F
Amazon Basics	Amazon	0	0	100% forest fiber	N/A	No	ECF	0	F
Complete Home	Walgreens	0	0	100% forest fiber	N/A	No	ECF	0	F
Fiora !	Solaris Paper	0	0	100% forest fiber	N/A	No	ECF	0	F
Great Value	Walmart	0-2	0	98-100% forest fiber	N/A	No	ECF	0	F
Kirkland Signature	Costco	0	0	100% forest fiber	N/A	No	ECF	0	F
Kroger	Kroger	0	0	100% forest fiber	N/A	No	ECF	0	F
Paperbird Soft & Strong	ShopRite	0	0	100% forest fiber	N/A	No	ECF	0	F
Presto!	Amazon	0	0	100% forest fiber	N/A	No	ECF	0	F
Publix	Publix	0	0	100% forest fiber	N/A	No	ECF	0	F
Softly	Albertsons (including Safeway)	0	0	100% forest fiber	N/A	No	ECF	0	F
Stop & Shop and Giant Food	Ahold Delhaize USA	0	0	100% forest fiber	N/A	No	ECF	0	F
Total Home	CVS	0	0	100% forest fiber	N/A	No	ECF	0	F
Up & Up Soft	Target	0	0	100% forest fiber	N/A	No	ECF	0	F
Wegmans	Wegmans	0	0	100% forest fiber	N/A	No	ECF	0	F
Willow	ALDI	0	0	100% forest fiber	N/A	No	ECF	0	F
365 by Whole Foods Market, Sustainably Soft	Whole Foods Market	0	0	100% forest fiber	N/A	No	ECF	0	F

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