

CANADA

(Class Action)
SUPERIOR COURT

PROVINCE OF QUEBEC
DISTRICT OF MONTREAL

NO: 500-06-001355-250

A. GINGRAS

Plaintiff

-vs.-

PROCTER & GAMBLE INC. legal person,
duly constituted, having its head office at 4711
Yonge St., City of Toronto, Province of Ontario,
M2N 6K8

and

THE PROCTER & GAMBLE COMPANY,
legal person, duly constituted, having its head
office at One Procter & Gamble Plaza, City of
Cincinnati, State of Ohio, 45202, USA

Defendants

**AMENDED APPLICATION TO AUTHORIZE THE BRINGING OF A CLASS ACTION
& TO APPOINT THE PLAINTIFF AS REPRESENTATIVE PLAINTIFF
(Art. 574 C.C.P and following)**

TO ONE OF THE HONOURABLE JUSTICES OF THE SUPERIOR COURT, SITTING
IN AND FOR THE DISTRICT OF MONTREAL, YOUR PLAINTIFF STATES AS
FOLLOWS:

I. GENERAL PRESENTATION

A) The Action

1. The Plaintiff wishes to institute a class action on behalf of the following class, of which she is a member, namely:
 - All persons residing in Quebec who purchased Charmin Toilet Paper, Puffs Tissues or Bounty Paper Towels/Napkins (the “Tissue Products”) or any other group to be determined by the Court;
2. “Charmin Toilet Paper” includes, but is not limited to, the following Tissue Products:

- Charmin Ultra Strong Triple Roll,
- Charmin Ultra Strong Mega Roll,
- Charmin Ultra Soft Triple Roll,
- Charmin Ultra Soft Mega Roll,
- Charmin Essential Soft Mega Roll,

The whole as appears more fully from a copy of an extract from the Defendants' website at ca.charmin.com, produced herein as **Exhibit R-15**;

2.1 "Puffs Tissues" includes, but is not limited to, the following Tissue Products:

- Puffs Plus Lotion,
- Puffs Ultra Soft,
- Puffs Plus Lotion with the scent of Vicks,

The whole as appears more fully from a copy of an extract from the Defendants' website at puffs.com, produced herein as **Exhibit R-16**;

2.2 "Bounty Paper Towels/Napkins" includes, but is not limited to, the following Tissue Products:

- Bounty Select-A-Size Sheets,
- Bounty Full Size Sheets,
- Bounty Essentials Select-A-Size,
- Bounty Essentials Full Size Sheets,
- Bounty Paper Napkins,

The whole as appears more fully from a copy of an extract from the Defendants' website at www.bountytowels.ca, produced herein as **Exhibit R-17**;

3. The present class action concerns the Defendants, Procter & Gamble, intentionally misleading consumers about the massive environmental impact of their Tissue Products, and making environmental promises that mask their widespread deforestation practices in the Canadian Boreal Forest;
4. The Defendants obtain wood pulp for their Tissue Products through harmful logging practices such as clear-cutting¹ and burning of primary forests;
5. The Defendants' marketing materials for their Tissue Products, including the product packaging and their websites, ca.charmin.com, puffs.com, and www.bountytowels.ca consist of eco-friendly buzzwords, vague certifications, and greenwashing representations such as its "Keep Forests as Forests" campaign, the "Protect-Grow-Restore" logo, and the "Puffs Sustainability Promise";

¹ Clear-cutting is a forestry technique that involves cutting down all or most of the trees in a forest area at once.



6. The eco-friendly marketing and promotion of the Defendants' Tissue Products deliberately targets consumers hoping to make environmentally conscious purchases, at a premium and leverages consumer demand for same;
7. By reason of their actions and omissions, the Defendants induced consumers into purchasing their Tissue Products that do not live up to their reasonable environmental expectations, thereby causing the Plaintiff and the members of the Class to suffer economic damages, upon which they are entitled to claim;

B) The Defendant

8. Defendant Procter & Gamble Inc. is a Canadian corporation with its head office in Toronto, Ontario, that conducts business throughout Canada, including within the province of Quebec, it is the registrant for the website www.bountytowels.ca, the whole as appears more fully from a copy of an extract from the *Registraire des*

entreprises and from a copy of the domain search results for the website www.bountytowels.ca, produced herein *en liasse* as **Exhibit R-1**;

9. Defendant The Procter & Gamble Company, is an American Corporation with its head office in Cincinnati, Ohio. It is the current owner and registrant of *inter alia*, the following Canadian trade-marks:

- CHARMIN (TMA196423), which was registered on December 21, 1973,
- CHARMIN SENSITIVE (TMA885795), which was registered on September 15, 2014,
- CHARMIN BEAR design (TMA1146619), which was registered on October 19, 2022,
- CHARMIN & Design (TMA821986), which was registered on April 11, 2012,
- CHARMIN ULTRA STRONG (TMA821987), which was registered on April 18, 2011,
- CHARMIN ESSENTIALS SOFT (TMA992774), which was registered on March 20, 2018,
- CHARMIN ULTRA STRONG (TMA805163), which was registered on August 24, 2011,
- PUFFS ULTRA SOFT & STRONG (TMA822779), which was registered on September 15, 2011,
- PUFFS PLUS LOTION (TMA831156), which was registered September 5, 2012,
- BOUNTY ESSENTIALS (TMA997142), which was registered on May 22, 2018,
- BOUNTY NAPKINS (TMA1133129), which was registered on July 6, 2022,
- BOUNTY & Design (TMA792786), which was registered on March 14, 2011,

The whole as appears more fully from copies of said trade-marks from the CIPO database, produced herein *en liasse* as **Exhibit R-2**;

9.1 Defendant The Procter & Gamble Company is the registrant of the following websites:

- Charmin.com
- Puffs.com

The whole as appear more fully from a copy of the domain search results for the websites, produced herein *en liasse* as **Exhibit R-18**;

9.2 Unless the context indicates otherwise, both Defendants will be referred to as P&G;

10. P&G is the largest consumer goods company in the world that had net sales of US\$84 billion in 2024, with 52% of that revenue emanating from North America, the whole as appears more fully from a copy of extracts from Procter & Gamble Company's 2024 Annual Report, produced herein as **Exhibit R-3**;

11. P&G created, designed, and disseminated information about the supply chain for their Tissue Products and their commitment to environmental responsibility and sustainability;
12. The Defendants are either directly or indirectly responsible for manufacturing, importing, exporting, distributing, marketing, advertising, promoting, packaging, labelling, selling, and/or representing their Tissue Products as environmentally-friendly throughout Canada, including within the province of Quebec;

C) The Situation

13. Canadian consumers have been becoming increasingly concerned about the environmental performance of products. Many are looking for products and services that are less harmful to the environment. This has led to an increased demand for “green” products or services, the whole as appears more fully from a copy of an extract from the Canadian Competition Bureau website at competition-bureau.canada.ca entitled “Environmental claims and greenwashing” dated December 2, 2021, produced herein as **Exhibit R-4**;
14. This demand has led to businesses communicating environmental benefits through “environmental labelling” and the use of advertising vehicles to promote these benefits. There are a wide range of descriptors, logos, vignettes, and other representations used to describe or imply environmental claims for consumer products. This means of communicating environmental claims is often called “green marketing”, the whole as appears more fully from a copy of the Government of Canada’s “Environmental claims: A guide for industry and advertisers” dated June 25, 2008, produced herein as **Exhibit R-5**;
15. Any statement or symbol that refers to, or creates the general impression that it reflects, the environmental aspects of any product or service is considered an environmental claim. According to the Government of Canada, “The value of environmental claims rests on the assurance that the information provided is credible, objective, and easily identifiable and understood by consumers (Exhibit R-5);
16. According to PricewaterhouseCoopers, consumers are willing to pay a 9.7% premium on sustainable goods, the whole as appears more fully from a copy of the Press Release entitled “Consumers willing to pay 9.7% sustainability premium, even as cost-of-living and inflationary concerns weigh: PwC 2024 Voice of the Consumer Survey” dated May 15, 2024, produced herein as **Exhibit R-6**;
- 16.1 Based on a 2021 global survey, 8 of 10 consumers expect companies to ensure that their wood or paper products do not contribute to deforestation or damage wildlife habitats. 76% of those consumers believe strongly in the importance of independent certification and, in Canada, this belief has increased by 8%. What’s more, many of these consumers are already taking action with 86% saying that they check product information before buying to make informed choices, the whole

as appears more fully from a copy of an extract from the Forest Stewardship Council website at ca.fsc.org, produced herein as **Exhibit R-19**;

16.2 This situation has fueled companies, such as the Defendants to represent to consumers that they operate in an environmentally, economically and socially responsible way – one way to achieve this is through the Forest Stewardship Council (FSC) certification;

I. The Defendants' Tissue Products and their Representations

17. The Defendants manufacture, import, export, distribute, market, advertise, promote, package, label, and sell the Tissue Products, while holding themselves out to be sustainable and environmentally friendly, the whole as appears more fully from copies of extracts from the Defendants' websites at www.pg.ca and www.pginvestor.com and from a copy of P&G's Forest Commodities Policy dated May 2023, produced herein *en liasse* as **Exhibit R-7**;

17.1 Specifically, the Defendants claim the following about themselves (Exhibit R-7):

At P&G, Environmental Sustainability is embedded in how we do business across our operations, supply chain, and brands. The recipe for success is in the power of AND – innovation that solves everyday problems through irresistible superiority that drives market growth and is more environmentally sustainable – helping to fulfill our purpose of improving lives for generations to come.

We create value by making sustainability an important consideration of how we design superior products and services through four science-based pillars — Climate, Waste, Water and Nature. Our strategy seeks to deliver environmental impact at three levels: reducing our own impact, enabling people to reduce their impact, and helping scale solutions across industries.

...

Nature

Learn how we're supporting the natural ecosystems that support P&G and beyond.

At P&G, we understand that the success of our business is intricately linked to the health and sustainability of the natural environment.

We are committed to responsible sourcing of key commodities like wood pulp, palm oil and paper packaging together with respecting human, labor, and land tenure rights in our supply chains. We are investing in a portfolio of projects to help protect, restore or improve priority landscapes and we are supporting natural climate solutions.

We recognize we cannot do this alone, which is why we collaborate with partners for broader impact.



18. The Defendants' Tissue Products can be purchased from third-party retailers as well as from the Defendants through their websites across the province and across the country, the whole as appears more fully from copies of extracts from the Defendants' websites at ca.charmin.com, www.puffs.com, and www.bountytowels.ca, produced herein *en liasse* as **Exhibit R-8**;
19. The Defendants highlights their supposed commitment to sustainability through their "Keep Forests as Forests" campaign, the "Puffs Sustainability Promise", and the promise of "Protect.Grow.Restore", which included a wide range of social media marketing, packaging, labelling, and NGO partnerships;
20. The "Keep Forests as Forests" campaign makes 3 promises to consumers using the "Protect-Grow-Restore" logo. For the "Protect" promise, the Defendants claim to use only pulp certified by the Forest Stewardship Council or "FSC". The FSC is an international non-profit organization that promotes responsible management of the world's forests by providing a system for the certification of forests and forest products. For the "Grow" promise, the Defendants represent that "for every tree used, at least two will grow in its place", suggesting that the company helps replace the forest it uses through thoughtful and effective reforestation efforts. For the "Restore" promise, the Defendants tout their partnership with the Arbor Day Foundation to plant one million trees in forests affected by natural disasters, the whole as appears more fully from a copy of an extract from the Defendants' website at ca.charmin.com and from a copy of the 3 videos displayed there, produced herein *en liasse* as **Exhibit R-20**;

21. The “Keep Forests as Forests” campaign and the “Protect-Grow-Restore” message have been persistently and consistently used by P&G in relation to the Tissue Products to promote environmental responsibility at the point of sale;
22. On every version of the Tissue Products packaging/labelling, the Defendants place the FSC logo on the front:



23. The images below are from the front packaging for Charmin, Puffs, and Bounty. The FSC logo is prominently displayed on the front of each variety and are virtually identical:





24. The Defendants claim that “100% of our paper comes from responsibly managed forests”, the whole as appears more fully from a copy of the Business Wire Press Release entitled “Charmin® Works to Protect, Grow and Restore Forests” dated April 8, 2021, produced herein as **Exhibit R-9**;
25. The Defendants created a “Protect Grow Restore” YouTube video that represents that “we LOVE trees” and makes the following claims to consumers: “we protect forests by using pulp certified by the Forest Stewardship Council”; “we regrow at least two trees for every tree we use”; and “Charmin helps restore trees through the Arbor Day Foundation, so you can enjoy the go, but forests remain forests”, the whole as appears more fully from a copy of the YouTube video, produced herein as **Exhibit R-10**;

25.1 The Defendants also represent the Puffs Tissues using the “Puffs Sustainability Promise” and assert that “we are committed to helping keep forests as forests. That’s why we: Protect, Grow and Restore” the whole as appears more fully from a copy of an extract from the Defendants’ website puffs.com, produced herein as **Exhibit R-21**;







Puffs' Sustainability Promise

Puffs is committed to helping communities, wildlife and forests thrive. **That's why we:**

PROTECT FORESTS THROUGH CERTIFICATION

- Puffs is certified by the Forest Stewardship Council™ (FSC™) – meaning it is only made with pulp products sourced from well-managed, FSC-certified forests and other controlled material, respecting workers and Indigenous Peoples while protecting wildlife habitats.
- We work with other companies and organizations to increase FSC-certified forests in the U.S. and Canada.



The mark of responsible forestry

FOR EVERY TREE PUFFS USES, AT LEAST TWO ARE REGROWN.



GROW TWO TREES FOR EVERY ONE USED

- We only source fiber from plantations and working forests – land carefully managed to provide a steady, renewable supply of wood for the thousands of items people use every day.

RESTORE FORESTS IN NEED

- We help enhance and protect forests beyond where we source, working with nonprofit organizations and others to restore forest habitats.
- We work with The Nature Conservancy and The American Forest Foundation to help family forest owners in the U.S. better manage their forests through initiatives like the Family Forest Carbon Program.
- We work with the Rainforest Alliance™ to invest in the development of the Forest Allies, a community of practice which focuses on protecting, restoring and enabling responsible management of tropical forests. The Rainforest Alliance is an international nonprofit organization working to create a better future for people and nature. Find out more at ra.org.
- We partner with Suzano to focus on forest landscape restoration and rehabilitation planning efforts in the [Atlantic Forest on Brazil's east coast](#).



We work with our suppliers, landowners, NGOs and others to advance responsible forestry. Help us protect forests by choosing products with the FSC label. Visit www.onesimpleaction.org for details.

To learn more, visit www.us.pg.com/blogs/forestry.

25.2 As for the Bounty Paper Towel/Napkins, the Defendants represent identical sustainability claims of “keeping forests as forests”, and “keeping forests green”, the whole as appears more fully from a copy of an extract from the Defendants’ website at www.bountytowels.ca, produced herein as **Exhibit R-22**;

25.3 The Defendants claim to be leaders in innovation and environmental sustainability, representing “We, along with our partners, are dedicated to using resources responsibly”, the whole as appears more fully from a copy of the Defendants’ 2019 Sustainability Report and from a copy of the Defendants’ 2019 Environmental Sustainability Report, produced herein *en liasse* as **Exhibit R-23**;

25.2 The Defendants’ competitors, such as for example, Kimberly-Clark (Cottonelle, Kleenex), have made commitments not to use virgin wood fibre and to better account for the carbon footprint of their products, the whole as appears more fully from a copy of an extract from the Kimberly-Clark website at www.kimberly-clark.com, produced herein as **Exhibit R-24**;

II. The Boreal Forest

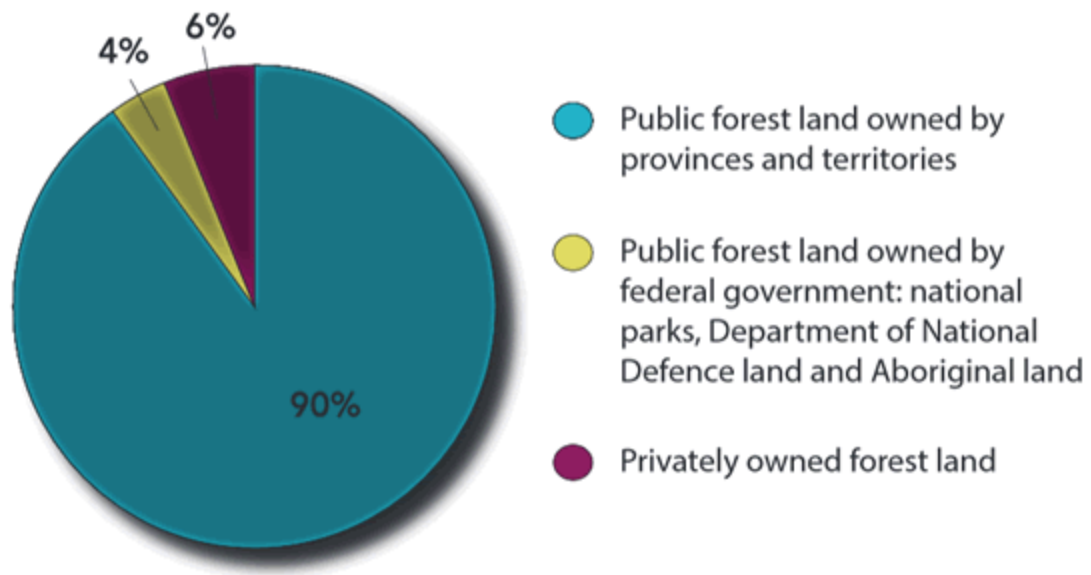
26. Canada’s boreal forest is central to the country’s natural environment, history, culture and economy. Canada respects and looks after its boreal forest in many ways, including by setting aside legally protected areas, conducting scientific research and monitoring the state of the forests, the whole as appears more fully from a copy of an extract from the Government of Canada website at natural-resources-canada.ca, produced herein as **Exhibit R-11**;

27. Most of the wood pulp used by P&G to manufacture their Tissue Products is sourced from Canada’s boreal forest—one of the last large primary forests on earth;

27.1 Canada’s boreal forest is also one of the most vital ecosystems on Earth, spanning over 270 million hectares from Newfoundland and Labrador to the Yukon. It serves as a critical carbon sink, absorbing vast amounts of carbon dioxide and helping to mitigate the effects of climate change. The forest also regulates global temperatures by storing carbon in its trees, soil, and peatlands, making it an essential part of the fight against rising greenhouse gas emissions. Additionally, the Boreal Forest plays a key role in maintaining clean air and water, as its vast network of rivers, lakes, and wetlands filters pollutants and provides fresh water to millions of people and wildlife, the whole as appears more fully from a copy of the Natural Resources Defense Council Report entitled “Cutting it Close: How Unsustainable Logging in Canada’s Boreal Forest Threatens Indigenous Rights, Wildlife, and the Global Climate” dated July 2018, produced herein as **Exhibit R-25**:



28. The Boreal Forest is an intact ecosystem, with centuries-old trees that have not been adulterated by humans – this means that there is a wide variety of wildlife, birds, and other particular species that inhabit the area;
29. Beyond its environmental significance, the Boreal Forest is home to an incredible diversity of wildlife, including caribou, lynx, wolves, and over 300 species of birds. Many migratory birds rely on the forest for breeding and nesting before journeying across the Americas. The health of the Boreal Forest directly impacts these species, making its preservation crucial for maintaining global biodiversity. It is also an important cultural and economic resource for Indigenous communities who have lived in and stewarded the land for thousands of years, relying on its ecosystems for food, medicine, and spiritual practices;
- 29.1 The majority of Canada's forest land, about 90%, is publicly owned and managed by the provinces and territories; the rest being owned by the federal government (4%) and being owned privately (6%):



The whole as appears more fully from a copy of an extract from the Government of Canada's website at natural-resources.canada.ca, produced herein as **Exhibit R-26**;

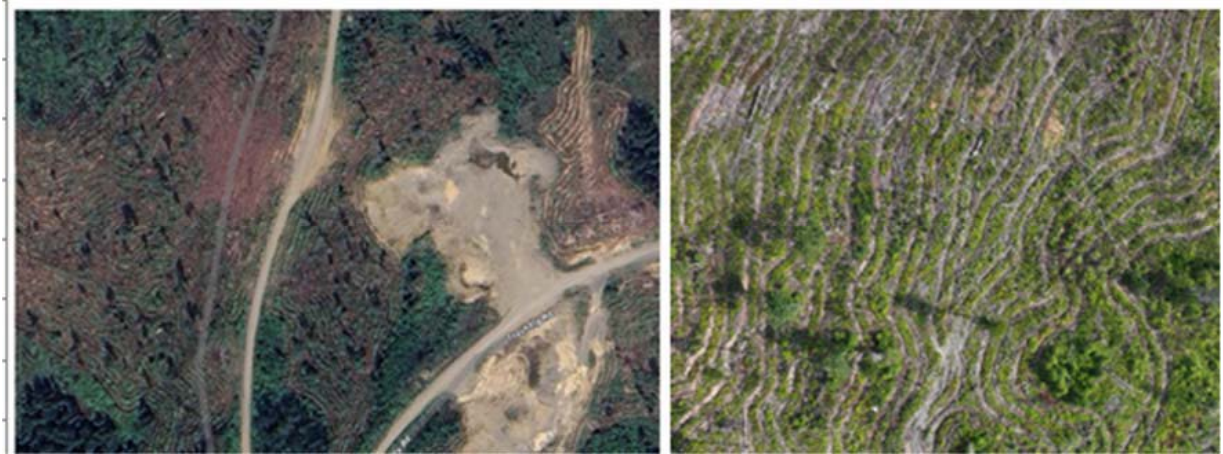
29.2 This means that it is, in large part, the provinces and territories that have primary jurisdiction over forests and that:

- develop and enforce forest laws
- set up a license or timber supply agreement with forest companies that want to harvest timber in publicly owned forests
- specify the responsibilities of the forest companies that are given access to public forests
- monitor the activities of those forest companies to ensure that laws, lease agreements and forest management plans are complied with
- collect royalties from forest companies for the timber they harvest from public forests
- manage designated protected areas, such as provincial parks and conservation areas (Exhibit R-26);

29.3 In Quebec, the boreal forest is primarily governed by the Ministère des Ressources naturelles et des Forêts, the *Sustainable Forest Development Act, R.S.Q., c. A-18.1 (Loi sur l'aménagement durable du territoire forestier)* and its regulations;

III. The Defendants' Supply Chain Practices Amount to Deforestation and Forest Degradation

30. While P&G consistently represents that it does not commit deforestation in its supply chain; however, it commits clear-cutting and burning and practices that endanger forests and contribute to forest degradation;
- 30.1 Charmin suppliers include Aditya Birla's AV Terrace Bay mill, Domtar's Dryden mill, and Resolute Forest Products' Thunder Bay mill and its products are sourced from the Black Spruce Forest, English River Forest, Lac Seul Forest, Lake Nipigon Forest, Kenogami Forest, Red Lake Forest, Trout Lake Forest, and Whiskey Jack Forest, the whole as appears more fully from a copy of the National Resources Defense Council Fact Sheet entitled "You've Heard Charmin's Spin; Now Here Are the Facts" dated August 2020, produced herein as **Exhibit R-27**;
- 30.2 The Defendants' practices have continued despite scientists' warnings that this disturbance is pushing herds of caribou to extinction, the whole as appears more fully from a copy of the Canadian Geographic article entitled "At Risk of Extinction" dated October 31, 2018, produced herein as **Exhibit R-28**;
- 30.3 The Defendants continue to use 100% virgin wood fibre to manufacture its throwaway Tissue Products, which is eroding climate-critical forests and which produces three times the greenhouse gas emissions of using recycled content, the whole as appears more fully from a copy of the SCS Global Services Report entitled "Life Cycle Impact Assessment Methodology for Environmental Paper Network Paper Calculator v4.0" dated May 14, 2018, produced herein as **Exhibit R-29**;
31. As for the "Protect-Grow-Restore" promise of replanting 1-2 trees for every tree used in its products, this is misleading as it is not replanting a primary forest with an intact ecosystem, but instead, planting single-species conifers, with even spacing and all the same age. This is converting the Boreal Forest into a monocultured plantation, that is sprayed with glyphosate (a key ingredient in Monsanto's Roundup) to intentionally eliminate any diversity and to only keep trees that are useful for logging, the whole as appears more fully from a copy of the Greenpeace article entitled "How Glyphosate Herbicide is Used to Poison Forests – And What You Can Do" dated July 29, 2021, produced herein as **Exhibit R-12**;
32. Below are aerial photos of the Defendants' supplier's "replanting" efforts in the Waibigoon area of northern Ontario after the area was logged several years ago. These photographs are a far cry from the lush, dense forests that P&G portrays as part of its "Grow" and "Restore" promises. Worse, this area has already been slated for a slash and burn plan in 2025, which means this perpetually destructive cycle will begin again:



33. For these reasons, Charmin’s commitment to “keep forests as forests” is grossly misleading;
34. Also below is an example of some of the trees that are supposedly being replanted. For the left behind after clear-cutting, these saplings will be of little use for years and will not provide the same biodiversity benefits for at least a few decades (unless, of course, the Defendants’ suppliers decide to clear-cut the area again):



- 34.1 P&G’s greenwashing myths are hiding the devastating impacts of its tissue brands like Charmin on the climate-critical Canadian boreal forest. By driving a tree-to-toilet pipeline, P&G is needlessly jeopardizing some of the world’s last intact forests and the global climate (Exhibit R-27), the whole as appears more fully from a copy of the Natural Resources Defense Council article entitled “The High Cost of P&G’s Inaction” dated January 28, 2021, produced herein as **Exhibit R-30**;

- 34.2 Below are before and after photos of Canada’s Boreal Forest indicating the impact that the Defendants are causing:



35. The U.S. National Resources Defense Council (NRDC) gave the Tissue Products an F on its 2019 and 2020 forest sustainability report cards for toilet paper, the whole as appears more fully from a copy of the NRDC Fact Sheet entitled “Charmin’s Toilet Paper-Thin Sustainability Claims, from a copy of the NRDC article entitled “Sustainable TP is on a Roll, But Charmin Stays Rough on Forests” dated September 16, 2024, from a copy of the Sustainable Brands article entitled “P&G, NRDC and FSC: The Debate Over Sustainable Tissue Continues” undated, from a copy of the NRDC article entitled “Stop Procter & Gamble from Flushing Away Our Forests” undated, from a copy of the NRDC article entitled “Issue with Tissue: How Americans are Flushing Forests down the Toilet” dated February 2019, from a copy of the Natural Resources Defense Council article entitled “The Issue with Tissue” dated September 16, 2024, and from a copy of the “The Issue with Tissue Sixth Edition Scorecard” dated 2024, produced herein *en liasse* as **Exhibit R-13**;

35.1 The everyday consumption of the Tissue Products facilitates a “tree-to-toilet pipeline” whereby centuries-old trees are hewn from the ground, converted into tissue pulp, rolled into perforated sheets or stuffed into boxes, and flushed or thrown away. The consequences for Indigenous Peoples, treasured wildlife, and the global climate are devastating (Exhibit R-13);

35.2 The Defendants’ claim that 100% of its wood pulp is sourced from FSC-certified forests; however, in reality, it acknowledges a preference from FSC certification, but that “the availability of FSC-certified pulp is insufficient to meet the demands of our industry”. This is how the Defendants defend their business decision to continue their deforestation and degradation of primary forests practices, the whole as appears more fully from a copy of the Defendants’ Forestry Practices Report dated March 2021 and from a copy of the Defendants’ Forestry Practices Report Supplement dated June 7, 2021, produced herein *en liasse* as **Exhibit R-31**;

35.3 The Defendant represent the following:

“... we conclude that a wholesale commitment to eliminate sourcing from [intact forest landscapes] in our wood pulp supply chain would have

unintended consequences that would drive more negative than positive impacts for both conservation efforts and the Company.” (Exhibit R-31)

35.4 As a result, the Defendants have had to water down their FSC certification standards with two misleading approaches:

35.5 First, there are 3 types of FSC certification that are diversified according to the composition of the product:

- (i) the FSC 100% label: FSC 100% labels identify products which are made of 100% virgin material from FSC-certified forests.,
- (ii) the FSC Mix label: FSC MIX labels identify products which are made with a combination of FSC virgin fibre, and/or recycled materials with controlled virgin fibre,
- (iii) the FSC Recycled label: FSC RECYCLED labels identify products which are made with 100% recycled fibre. The mobius loop in the top left-hand corner identifies the percentage of recycled fibre,



The whole as appears more fully from a copy of an extract from the Forest Stewardship Council website at ca.fsc.org entitled “What do the FSC labels mean?”, produced herein as **Exhibit R-32**;

35.6 P&G has recently shifted to using the FSC CoC (Chain of Custody) and FSC CW (Controlled Wood) designations instead of the FSC-Certified Forest designation. These designations pertain to the tracking and segregation of FSC-certified and non-FSC materials within the supply chain. As a result, companies making these claims should use the FSC “Mix” logo (above). Companies like P&G, which primarily rely on FSC CoC and CW designations, are not permitted to use the “FSC 100%” logo, which signifies that a product is made entirely from FSC-certified virgin fiber sourced from FSC-certified forests;

35.7 Second, the Defendants also now cite wood pulp certifications from the Sustainable Forestry Initiative (“SFI”) and the Programme for the Endorsement of

Forest Certification (“PEFC”). However, both organizations have faced criticism for being weak and ineffective in certifying and enforcing responsible forest management practices, the whole as appears more fully from a copy of the Greenpeace article entitled “Greenpeace, RAN warn of forest certification greenwash” dated June 24, 2015, from a copy of the Greenpeace Press Release entitled “Competition Bureau launches investigation into greenwashing complaint against North America’s largest forest certification scheme”, from a copy of the Toronto Star article entitled “Green coalition challenges certification claims that Canada’s forestry products are sustainable” dated July 27, 2021, from a copy of the EcoJustice article entitled “Calling for an investigation into ‘sustainable’ logging in B.C.” dated July 21, 2021, and from a copy of the Natural Resources Defense Council article entitled “SFI Offers Greenwashing of Unsustainable Logging” dated January 20, 2022, produced herein *en liasse* as **Exhibit R-33**;

35.8 Several companies, such as Disney, Trader Joe’s, and Office Depot, have deliberately moved away from SFI certification. P&G claims it is working toward achieving 100% certification through the more reputable Forest Stewardship Council (FSC) by 2030. However, even this commitment permits sourcing from forests certified under the less stringent FSC Controlled Wood standard, which does not currently – and will not in 2030 – prohibit the degradation of primary forests, the whole as appears more fully from a copy of the Monga Bay article entitled “Four major US brands to drop controversial sustainable forestry certification scheme” dated November 5, 2015, produced herein as **Exhibit R-34**;

35.9 Despite this, P&G continues to prominently feature the FSC logo on the front of its Charmin Toilet Paper packaging and asserts that 100% of its paper is FSC-certified, without any qualifying language. Notably, the logos of the other certification bodies are absent from the packaging;

35.10 As for the Defendants’ claim that “for every tree used, at least two will grow in its place”, an old-growth forest cannot simply be replanted and replaced. A forest releases massive amounts of climate-altering carbon when clearcut, and it can take centuries for the forest to regain its previous value for the climate. Further, in many areas of the Canadian boreal, the forests aren’t growing back at all, with stretches remaining barren even decades after harvesting, the whole as appears more fully from a copy of the Natural Resources Defense Council Report entitled “Pandora’s Box: Clearcutting in the Canadian Boreal Unleashes Millions of Tons of Previously Uncounted Carbon Dioxide Emissions” dated March 2018 and from a copy of the Wildlands League Report entitled “Boreal Logging Scars” dated 2019, produced herein *en liasse* as **Exhibit R-35**;

35.11 In 2020, the Green Century Equity Fund put forward a shareholder proposal, to which 67% of P&G shareholders voted “yes”, which read: “shareholders request P&G issue a report assessing if and how it could increase the scale, pace, and rigor of its efforts to eliminate deforestation and the degradation of intact forests in its supply chains” – the Defendants’ investors want it to reduce sourcing virgin timber for its Tissue Products, the whole as appears more fully from a copy of the

Rainforest Action Network Press Release entitled “Market Watch: Surprising investor rebellion at Procter & Gamble over toilet paper’s forest impact” dated October 15, 2020, from a copy of the MarketWatch article entitled “P&G plays climate-change catch up but critics say worrisome tree-to-toilet pipeline has to go” dated July 17, 2020, and from a copy of the Natural Resources Defense Council article entitled “Investors’ Directive to P&G: Stop Driving Deforestation” dated October 14, 2020, produced herein *en liasse* as **Exhibit R-36**;

35.12 The shareholders requested that Procter & Gamble adopt a policy on deforestation and degradation that includes a goal of eliminating sourcing of wood pulp from primary forests by 2030 in alignment with international goals, and report on progress in implementing the policy by disclosing its comprehensive primary forest footprint as soon as practicable and on an ongoing basis;

35.13 The situation had been escalating for years, with hundreds of thousands of people demanding that the Defendants change its sourcing policies to protect the boreal forest, the whole as appears more fully from a copy of the Natural Resources Defense Council article entitled “What Side of History Will Procter & Gamble Be On?” dated October 10, 2019, produced herein as **Exhibit R-37**;

35.14 An October 2021 analysis of the largest Canadian pulp suppliers found that P&G, among other companies, sources wood pulp from mills that are largely failing to meet key environmental standards, including those aimed at protecting primary forests, the whole as appears more fully from a copy of the Natural Resources Defense Council article entitled “Pulp Fiction: Canada’s Largest Pulp Producers’ Actions Do Not Match Their Sustainability Claims” dated October 2021, produced herein as **Exhibit R-38**;

35.15 On November 30, 2022, the Natural Resources Defense Council filed a complaint against P&G with the U.S. Securities and Exchange Commission (U.S. SEC), the whole as appears more fully from a copy of the Complaint Letter filed with the U.S. SEC dated November 30, 2022, produced herein as **Exhibit R-39**;

35.16 The Complaint Letter (Exhibit R-38) cites a letter from scientists to the signatories of the Glasgow Leaders’ Declaration on Forests and Land Use as follows: “Whether examining degradation through the lens of carbon storage, native species habitat, ecological complexity, water filtration and other services, or even future timber value, the industrial logging of primary forests indelibly and significantly depletes or mars the forest’s original characteristics, no matter the subsequent forest regeneration practices...As a clear and egregious example of forest degradation, the commercial logging of primary forests is incompatible with achieving the preservation of a safe climate and stable biodiversity”, the whole as appears more fully from a copy of the letter dated November 16, 2022 and from copy of extracts from the National Forestry Database website entitled “Forest area harvested on private and Crown lands in Canada” at nfdp.ccfm.org, produced herein *en liasse* as **Exhibit R-40**;

- 35.17 In 2023, even the descendants of P&G’s founders called on fellow shareholders to vote against the current board of directors, citing the company’s failure to address the unsustainable sourcing of wood pulp and palm oil from climate-critical forests in Canada’s boreal region and Southeast Asia. In a letter to shareholders dated September 8, 2023, and filed with the SEC, they criticized P&G’s weak and inconsistent policies, stating that despite the 2020 Green Century resolution and Natural Resources Defense Council’s SEC complaint, “the company has delivered weak and internally inconsistent policy and issued statements that obfuscate the continued risk associated with its procurement of forest commodities, leaving the company’s actions to address forest risk incoherent and inadequate.” They further expressed deep concern that P&G’s actions demonstrated an inability to effectively communicate a clear policy on the significant risks posed by supply chain deforestation and forest degradation, raising doubts about the board’s ability to manage risk and address shareholder concerns, the whole as appears more fully from a copy of the Natural Resources Defense Council article entitled “The Descendants of P&G’s Founders Are Right: Its Board Needs Overhaul” dated September 11, 2023, produced herein as **Exhibit R-41**;
- 35.18 On July 18, 2023, P&G dropped its pledge from a corporate policy to not buy wood pulp from degraded forests, the whole as appears more fully from a copy of the Reuters article entitled “Focus: P&G drops forest pledge, drawing ire of green groups, investors” dated July 26, 2023 and from a copy of the Stand.earth article entitled “Controversy Report: Procter & Gamble’s Irresponsible Pulp & Palm Oil Sourcing and its Impact on Primary Forests and Human Rights” dated 2021, produced herein *en liasse* as **Exhibit R-42**;
- 35.19 On December 17, 2024, P&G announced its agreement to provide additional information regarding its practices related to sourcing wood pulp from the boreal forest, the whole as appears more fully from a copy of the Press Release entitled “Procter & Gamble Commits to Enhanced Disclosures Regarding Sourcing from Boreal Forests in Canada” dated December 17, 2024 and from a copy of the Supply Chain Dive article entitled “Procter & Gamble to redefine wood pulp sourcing practices, advocacy group says” dated January 9, 2025, produced herein *en liasse* as **Exhibit R-43**;

IV. The U.S. Litigation

36. On January 16, 2025, a similar class action with filed in the United States District Court for the Western District of Washington alleging substantially similar claims against Procter & Gamble (the “U.S. Litigation”), the whole as appears more fully from a copy of the Class Action Complaint in Case No. 2:25-cv-00108 dated January 16, 2025, produced herein as **Exhibit R-14**;

V. Summative Remarks

37. The Defendants engaged and continue to engage in a widespread, uniform marketing campaign using the Tissue Products’ packaging, their websites, and

various advertisements to mislead consumers about the environmental benefits and environmental sustainability of their Tissue Products;

38. The Defendants' ongoing practice of manufacturing, distributing, marketing, advertising, promoting, packaging, labelling, selling, and/or representing their Tissue Products as environmentally-friendly – when in fact, they are produced using widespread deforestation practices – is likely to deceive ordinary consumers. In reliance upon the Defendants' claims that their Tissue Products are produced in an environmentally-friendly way, Class Members sought out and were willing to pay more for the Tissue Products than similar products that do not claim to be environmentally-friendly, and in fact did purchase and use the Tissue Products;
39. The advertisements and representations made by the Defendants as set forth above were and are false and/or misleading. The acts and practices of the Defendants, as alleged herein, constitute unfair or deceptive acts or practices and the marking of false statements;
40. As a result of the Defendants' deceptive claims, consumers have purchased products that are substantially different than represented;
41. The Plaintiff and the other Class Members were among the intended recipients of the Defendants' deceptive representations and omissions described herein. The Defendants' deceptive representations and omissions, as described herein, are material in that a reasonable person would attach importance to such information and would be induced to act upon such information in making purchase decisions;
42. Consumers were induced into purchasing the Defendants' Tissue Products through the use of false and misleading representations, thereby vitiating their consent and entitling them to claim a refund for the purchase price of those products;

II. FACTS GIVING RISE TO AN INDIVIDUAL ACTION BY THE PLAINTIFF

43. The Plaintiff has purchased and used many packages of the Defendants' Tissue Products, including, Charmin Toilet Paper over the years, from various grocery stores and pharmacies, as well as from Amazon and Costco. For the most part, she purchased the Charmin Ultra Soft Triple Roll and the Charmin Ultra Strong Triple Roll varieties;
44. The Plaintiff believed, from having seen the Defendants' marketing and having read the product labelling, that the Defendants' Tissue Products were an environmentally-friendly product that was sourced using sustainable practices, this was a significant factor in her decision to purchase the products;
 - 44.1 The Plaintiff has recently learned that the Defendants' environmental claims are false and that she purchased the products based on misleading information;

45. In consequence, the Plaintiff now realizes that she has been misled by the Defendant; had she known the true facts, the Plaintiff would not have purchased the Defendants' Tissue Products or would not have paid a premium;
46. The Plaintiff's damages are a direct and proximate result of the Defendants' conduct and its false and misleading advertising;
47. In consequence of the foregoing, the Plaintiff is justified in claiming damages in the amount of money spent purchasing the Defendants' Tissue Products;

III. FACTS GIVING RISE TO AN INDIVIDUAL ACTION BY EACH OF THE MEMBERS OF THE GROUP

48. Every member of the Class has purchased the Defendants' Tissue Products believing that they were supplied using environmentally-friendly and sustainable practices due to Defendants' marketing, advertising, and labelling of these claims;
49. The Class Members were, therefore, induced into error by the Defendants' false and misleading advertising;
50. Had the Defendants disclosed the truth about their Tissue Products, reasonable consumers would not have purchased them and/or certainly would not have paid such a high price for them;
51. In consequence of the foregoing, each member of the Class is justified in claiming at least one or more of the following as damages:
- a. The purchase price of the Defendants' Tissue Products or in the alternative, a portion of the purchase price for the Defendants' Tissue Products;
 - b. Punitive damages;
52. The Defendants engaged in wrongful conduct, while at the same time obtaining, under false pretences, significant sums of money from Class Members;
53. All of these damages to the Class Members are a direct and proximate result of the Defendants' conduct and their false and misleading advertising;

IV. CONDITIONS REQUIRED TO INSTITUTE A CLASS ACTION

A) The composition of the Class makes it difficult or impracticable to apply the rules for mandates to sue on behalf of others or for consolidation of proceedings

54. The Plaintiff is not privy to the specific number of persons who purchased the Defendants' Tissue Products; however, it is safe to estimate that it is in the tens of thousands (if not hundreds of thousands). Nevertheless, the Defendants' sales records could establish the size of the class to a reasonable degree of exactitude;

55. Class Members are numerous and are scattered across the entire province of Quebec and country;
56. In addition, given the costs and risks inherent in an action before the courts, many people will hesitate to institute an individual action against the Defendants. Even if the Class Members themselves could afford such individual litigation, it would place an unjustifiable burden on the courts and, at the very least, is not in the interests of judicial economy. Furthermore, individual litigation of the factual and legal issues raised by the conduct of the Defendants would increase delay and expense to all parties and to the court system;
57. While certain Class Members may have suffered a substantial loss, it is expected that the majority have suffered small losses making it economically unfeasible to finance the litigation expenses inherent in any legal proceeding;
58. This class action overcomes the dilemma inherent in an individual action whereby the legal fees alone would deter recovery and thereby in empowering the consumer, it realizes both individual and social justice as well as rectifies the imbalance and restore the parties to parity;
59. Also, a multitude of actions instituted in different jurisdictions, both territorial (different provinces) and judicial districts (same province), risks having contradictory judgments on questions of fact and law that are similar or related to all members of the Class;
60. These facts demonstrate that it would be impractical, if not impossible, to contact each and every member of the Class to obtain mandates and to join them together in one action;
61. In these circumstances, a class action is the only appropriate procedure and the only viable means for all of the members of the Class to effectively pursue their respective rights and have access to justice;

B) The claims of the members of the Class raise identical, similar or related issues of law or fact

62. All consumers were subjected to the same deceptive actions – the marketing, advertising, promoting, packaging, labelling, selling, and/or representing of the Defendants' Tissue Products as being environmentally-friendly with the Charmin, Puffs, or Bounty brand names;
63. Individual issues, if any, pale by comparison to the common issues that are significant to the outcome of the litigation;
64. The damages sustained by the Class Members flow, in each instance, from a common nucleus of operative facts, namely, the Defendants' misconduct;

65. The claims of the members raise identical, similar or related issues of fact or law, namely:
- a) Did the Defendants engage in unfair, false, misleading, or deceptive acts or practices regarding the manufacturing, importing, exporting, distributing, marketing, advertising, promoting, packaging, labelling, selling, and/or representing their Tissue Products as environmentally-friendly and sustainable?
 - b) Are the Defendants liable to the Class Members for reimbursement of the purchase price of their Tissue Products as a result of their misconduct?
 - c) Should an injunctive remedy be ordered to prevent the Defendants from continuing to perpetrate their unfair, false, misleading, and/or deceptive conduct – more specifically, to cease representing their Tissue Products as being environmentally-friendly?
 - d) Are the Defendants responsible to pay punitive damages to Class Members and in what amount?
66. The interests of justice favour that this application be granted in accordance with its conclusions;

V. NATURE OF THE ACTION AND CONCLUSIONS SOUGHT

67. The action that the Plaintiff wishes to institute on behalf of the members of the Class is an action in damages, injunctive relief, and a declaratory judgment;
68. The conclusions that the Plaintiff wishes to introduce by way of an application to institute proceedings are:

GRANT the class action of the Plaintiff and each of the members of the Class;

DECLARE that the Defendants have committed unfair, false, misleading, and/or deceptive conduct with respect to their manufacturing, importing, exporting, distributing, marketing, advertising, promoting, packaging, labelling, selling, and/or representing their Tissue Products as environmentally-friendly throughout Canada;

ORDER the Defendants to cease from continuing their unfair, false, misleading, and/or deceptive conduct by manufacturing, importing, exporting, distributing, marketing, advertising, promoting, packaging, labelling, selling, and/or representing their Tissue Products as environmentally-friendly throughout Canada;

CONDEMN the Defendants to pay to each member of the Class a sum to be determined in compensation of the damages suffered, and ORDER collective recovery of these sums;

CONDEMN the Defendants to pay punitive damages to each of the members of the Class, and ORDER collective recovery of these sums;

CONDEMN the Defendants to pay interest and additional indemnity on the above sums according to law from the date of service of the application to authorize a class action;

ORDER the Defendants to deposit in the office of this Court the totality of the sums which forms part of the collective recovery, with interest and costs;

CONDEMN the Defendants to bear the costs of the present action including expert and notice fees;

RENDER any other order that this Honourable Court shall determine and that is in the interest of the members of the Class;

A) The Plaintiff requests that she be designated as representative of the Class

69. The Plaintiff is a member of the Class;

70. The Plaintiff is ready and available to manage and direct the present action in the interest of the members of the Class that she wishes to represent and is determined to lead the present dossier until a final resolution of the matter, the whole for the benefit of the Class, as well as, to dedicate the time necessary for the present action before the Courts and the *Fonds d'aide aux actions collectives*, as the case may be, and to collaborate with her attorneys;

71. The Plaintiff has the capacity and interest to fairly, properly, and adequately protect and represent the interest of the members of the Class;

72. The Plaintiff has given the mandate to her attorneys to obtain all relevant information with respect to the present action and intends to keep informed of all developments;

73. The Plaintiff, with the assistance of her attorneys, is ready and available to dedicate the time necessary for this action and to collaborate with other members of the Class and to keep them informed;

74. The Plaintiff has given instructions to her attorneys to put information about this class action on their website and to collect the coordinates of those Class Members that wish to be kept informed and participate in any resolution of the present matter, the whole as will be shown at the hearing;

75. The Plaintiff is in good faith and has instituted this action for the sole goal of having her rights, as well as the rights of other Class Members, recognized and protected so that they may be compensated for the damages that they have suffered as a consequence of the Defendants' conduct;

76. The Plaintiff understands the nature of the action;

77. The Plaintiff's interests do not conflict with the interests of other Class Members and further, the Plaintiff has no interest that is antagonistic to those of other members of the Class;
78. The Plaintiff is prepared to be examined out-of-court on her allegations (as may be authorized by the Court) and to be present for Court hearings, as may be required and necessary;
79. The Plaintiff has spent time researching this issue on the internet and meeting with her attorneys to prepare this file. In so doing, she is convinced that the problem is widespread;

B) The Plaintiff suggests that this class action be exercised before the Superior Court of Justice in the district of Montreal

80. A great number of the members of the Class reside in the judicial district of Montreal and in the appeal district of Montreal;
81. The Plaintiff's attorneys practice their profession in the judicial district of Montreal;
82. The present application is well founded in fact and in law.

FOR THESE REASONS, MAY IT PLEASE THE COURT:

GRANT the present application;

AUTHORIZE the bringing of a class action in the form of an application to institute proceedings in damages, injunctive relief, and declaratory relief;

APPOINT the Plaintiff as representative of the persons included in the Class herein described as:

- All persons residing in Quebec who purchased Charmin Toilet Paper, Puffs Tissues or Bounty Paper Towels/Napkins (the "Tissue Products") or any other group to be determined by the Court;

IDENTIFY the principal issues of fact and law to be treated collectively as the following:

- a) Did the Defendants engage in unfair, false, misleading, or deceptive acts or practices regarding the manufacturing, importing, exporting, distributing, marketing, advertising, promoting, packaging, labelling, selling, and/or representing their Tissue Products as environmentally-friendly and sustainable?
- b) Are the Defendants liable to the Class Members for reimbursement of the purchase price of their Tissue Products as a result of their misconduct?
- c) Should an injunctive remedy be ordered to prevent the Defendants from continuing to perpetrate their unfair, false, misleading, and/or deceptive conduct

– more specifically, to cease representing their Tissue Products as being environmentally-friendly?

- d) Are the Defendants responsible to pay punitive damages to Class Members and in what amount?

IDENTIFY the conclusions sought by the class action to be instituted as being the following:

GRANT the class action of the Plaintiff and each of the members of the Class;

DECLARE that the Defendants have committed unfair, false, misleading, and/or deceptive conduct with respect to their manufacturing, importing, exporting, distributing, marketing, advertising, promoting, packaging, labelling, selling, and/or representing their Tissue Products as environmentally-friendly and sustainable;

ORDER the Defendants to cease from continuing their unfair, false, misleading, and/or deceptive conduct by manufacturing, importing, exporting, distributing, marketing, advertising, promoting, packaging, labelling, selling, and/or representing their Tissue Products as environmentally-friendly throughout Canada;

CONDEMN the Defendants to pay to each member of the Class a sum to be determined in compensation of the damages suffered, and ORDER collective recovery of these sums;

CONDEMN the Defendants to pay punitive damages to each of the members of the Class, and ORDER collective recovery of these sums;

CONDEMN the Defendants to pay interest and additional indemnity on the above sums according to law from the date of service of the application to authorize a class action;

ORDER the Defendants to deposit in the office of this Court the totality of the sums which forms part of the collective recovery, with interest and costs;

CONDEMN the Defendants to bear the costs of the present action including expert and notice fees;

RENDER any other order that this Honourable Court shall determine and that is in the interest of the members of the Class;

DECLARE that all members of the Class that have not requested their exclusion, be bound by any judgment to be rendered on the class action to be instituted in the manner provided for by the law;

FIX the delay of exclusion at thirty (30) days from the date of the publication of the notice to the Class Members, date upon which the members of the Class that have not exercised their means of exclusion will be bound by any judgment to be rendered herein;

ORDER the publication of a notice to the members of the group in accordance with article 579 C.C.P. within sixty (60) days from the judgment to be rendered herein in LA PRESSE, THE GLOBE AND MAIL, and THE GAZETTE;

ORDER that said notice be available on the Defendants' websites, as well as its Facebook page(s) and Twitter account(s) with a link stating "Notice to Charmin Toilet Paper, Puffs Tissues or Bounty Paper Towels Purchasers";

RENDER any other order that this Honourable Court shall determine and that is in the interest of the members of the Class;

THE WHOLE with costs, including all publication and dissemination fees.

Montreal, February 4, 2025

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