

13.0 Objectives and Targets

Objectives and targets are the drivers for continual improvement of the EMS. By regularly setting objectives and targets, Tembec can focus its efforts and resources on areas of greatest benefit to the company, its shareholders, employees and the environment.

Management Reviews are conducted annually at the corporate and site level. Management reviews evaluate the effectiveness of the EMS and the adequacy of the Environmental Policy in preparation for the annual setting of objective and targets. The following information is required in order to facilitate the development of EMS Objectives and Targets:

- A listing of significant environmental aspects that should be considered in setting objectives and targets;
- Relevant information from the annual Management Review meeting;
- A summary of environmental performance for the previous year;
- A summary of environmental legal and other requirements that FRM needs to act on;
- Relevant information relating to Forever Green;
- A summary of audit findings and other environmental non-conformances that should be considered in setting objectives and targets;
- A summary of strategic environmental issues that represent risk and opportunities to FRM; and,
- A summary of the environmental complaints, inquiries and issues raised by interested parties and customers.

To ensure that objectives and their resultant targets are achieved, Action Plans are developed which identify plans of action, responsibility, time frames and status. Action Plans are reviewed at monthly EMS meetings to ensure progress on their implementation.