

Itochu Corporation

Palm oil
assessment

Total score:

52.3%

Latest update: October 2019

Next scheduled: October 2020

About this company:

Established in 1949, Itochu Corporation is a globally integrated corporation based in Japan. It is involved in the trading of palm oil, as well as operating in other business areas such as textiles, machinery, metals and mining and energy.

Palm cultivation revenue:

37%

Market cap:

33,218,607,908 USD

Thomson Reuters ticker:

8001.T

Bloomberg ticker:

8001 JP

ISIN:

JP3143600009

RSPO member?

Yes

Activities:

Trading and distribution

Locations:

Global

Headquarters:

Japan

Related companies:

Itochu Corporation started a JV with Malaysian palm oil company [FELDA](#) in 2009. It also invests in Brazilian pulp company [CENIBRA](#) (assessed on SPOTT Timber and Pulp).

Website:

<https://www.itochu.co.jp/en/index.html>

[Latest annual report \(2019\)](#) | [Sustainability report \(2018\)](#)

Total:

48.6 / 93

52.3%



> Sustainability policy and leadership

8 / 10 80%

⚠ 1 media report

1. Sustainable palm oil policy or commitment for all its operations?

This indicator is disabled as the company is only a trader

2. Sustainable palm oil policy or commitment applies to all suppliers?

✓ 1 / 1 [Source](#)

3. High-level position of responsibility for sustainability?

The company refers to a General Manager of the Sustainability Management Department

✓ 1 / 1 [Source](#)

4. One or more members within the board of the company have responsibility for sustainability?

The company reports that its Chief Administrative Officer is responsible for both the Sustainability Management Department and the Sustainability Committee

✓ 1 / 1 [Source](#)

5. Percentage or number of women in senior management team?

2	✓	1 / 1	Source
<input type="checkbox"/> 6. Percentage or number of women board members? 2 (20%)	✓	1 / 1	Source
<input checked="" type="checkbox"/> 7. Member of multiple industry schemes or other external initiatives to reduce negative environmental or social outcomes associated with palm oil production? The company is a member of the UN Global Compact	P	0.5 / 1	Source
<input checked="" type="checkbox"/> 8. Collaboration with stakeholders to reduce negative environmental or social outcomes associated with palm oil production?	✗	0 / 1	Source
<input type="checkbox"/> 9. Sustainability report published within last two years? The most recent sustainability report was published in 2019	✓	1 / 1	Source
<input type="checkbox"/> 10. Reports through standardised reporting systems? The company reports through both CDP and GRI, although reports past 2016 were not on its GRI page	✓	1 / 1	Source
<input checked="" type="checkbox"/> 11. Verification report on compliance with POIG Charter, if a POIG member? This indicator is disabled as the company is not a POIG member			
<input checked="" type="checkbox"/> 12. Climate risks assessment available? The company mentions two risks and two opportunities for the business it has identified in relation to climate change, but a comprehensive climate-risk assessment was not found	P	0.5 / 1	Source



> Landbank, maps and traceability

35 / 11 31.8%

1 media report



13. Total land area managed/controlled for oil palm (ha)?
 This indicator is disabled as the company is only a trader

14. Total oil palm planted area (ha)?
 This indicator is disabled as the company is only a trader

15. Plasma/scheme smallholders planted area (ha)?
 This indicator is disabled as the company is only a trader

16. Unplanted (areas designated for future planting) (ha)?
 This indicator is disabled as the company is only a trader

17. Conservation set-aside area, including HCV area (ha)?

This indicator is disabled as the company is only a trader

18. Area for infrastructure (ha)?

This indicator is disabled as the company is only a trader

19. Maps of estates/management units?

This indicator is disabled as the company is only a trader

20. Maps of scheme/plasma smallholders?

This indicator is disabled as the company is only a trader

21. Names and locations of all third-party supplying plantations?

✗

0 / 1 [Source](#)

22. Number of company-owned mills?

This indicator is disabled as the company does not own mills

23. Names and coordinates of company-owned mills?

This indicator is disabled as the company does not own mills

24. Number (or percentage) of company-owned mills that source from company-owned plantations and/or third-party plantations?

This indicator is disabled as the company does not own mills

25. Total volumes (or percentages) sourced by company-owned mills that come from company-owned plantations and/or third-party plantations?

This indicator is disabled as the company does not own mills

26. Number of supplier mills?

✓

1 / 1 [Source](#)

27. Names and coordinates of all third-party supplying mills?

The company discloses names but not locations

P

0.5 / 1 [Source](#)

28. Number (or percentage) of third-party supplier mills that source from their own plantations and/or third-party plantations?

✗

0 / 1 [Source](#)

29. Total volumes (or percentages) sourced from third-party supplier mills that come from their own plantations and/or third-party plantations?

✗

0 / 1 [Source](#)

30. Total volume (or percentage) sourced for refineries that comes from intermediary traders and/or refiners rather than directly from mills?

This indicator is disabled as the company is not a refiner

31. Time-bound commitment to achieve 100% traceability to mill level?

✓

1 / 1 [Source](#)

2021

32. Percentage of supply traceable to mill level?
99.8%

✓ 1 / 2 [Source](#)

33. Time-bound commitment to achieve 100% traceability to plantation level?

✗ 0 / 1 [Source](#)

34. Percentage of fresh fruit bunches (FFB) from own mills traceable to plantation level?
This indicator is disabled as the company does not own mills

35. Percentage of fresh fruit bunches (FFB) from supplier mills traceable to plantation level?

✗ 0 / 2 [Source](#)

36. Publishes traceability data at refinery level?
This indicator is disabled as the company is not a refiner

37. Publishes traceability data at crusher level?
This indicator is disabled as the company does not own crushing facilities



> Deforestation and biodiversity

3.02 / 10 30.2%

⚠ 2 media reports

38. Commitment to zero deforestation or zero conversion of natural ecosystems?
This indicator is disabled as the company is only a trader

39. Commitment to zero deforestation or zero conversion of natural ecosystems applies to all suppliers?
✓ 1 / 1 [Source](#)

40. Criteria for defining deforestation?
The company specifies no development on HCV, HCS, peatland, but a cut-off date beyond which deforestation would not be accepted is not specified
P 0.5 / 1 [Source](#)

41. Evidence of monitoring deforestation?
✗ 0 / 2 [Source](#)

42. Amount of illegal/non-compliant deforestation recorded in own operations?
This indicator is disabled as the company is only a trader

43. Amount of illegal/non-compliant deforestation recorded in supplier operations?
✗ 0 / 1 [Source](#)

44. Commitment to restoration of non-compliant deforestation/conversion?

This indicator is disabled as the company is only a trader

✘ 0 / 1 [Source](#)

■ **45. Commitment to restoration of non-compliant deforestation/conversion applies to all suppliers?**

✓ 1 / 1 [Source](#)

+ 0.02 / 1

■ **46. Implementing a landscape or jurisdictional level approach?**

Points for external verification have been awarded on the basis of the company's RSPO certified landbank/volume

■ **47. Commitment to biodiversity conservation?**

This indicator is disabled as the company is only a trader

P 0.5 / 1 [Source](#)

■ **48. Commitment to biodiversity conservation applies to all suppliers?**

The company has a commitment to biodiversity conservation, but it is not clear if this applies to all its suppliers

■ **49. Identified species of conservation concern, referencing international or national system of species classification?**

This indicator is disabled as the company is only a trader

■ **50. Examples of species and/or habitat conservation management?**

This indicator is disabled as the company is only a trader

■ **51. Commitment to no hunting or only sustainable hunting of species?**

This indicator is disabled as the company is only a trader

✘ 0 / 1 [Source](#)

■ **52. Commitment to no hunting or only sustainable hunting of species applies to all suppliers?**



> HCV, HCS and impact assessments

3 / 4 75%

■ **53. Commitment to conduct High Conservation Value (HCV) assessments?**

This indicator is disabled as the company is only a trader

✓ 1 / 1 [Source](#)

■ **54. Commitment to conduct High Conservation Value (HCV) assessments applies to all suppliers?**

■ **55. High Conservation Value (HCV) assessments for planting undertaken prior to January 2015, and associated management and monitoring plans?**

This indicator is disabled as the company is only a trader

■ **56. High Conservation Value (HCV) assessments for all estates planted since January 2015?**

This indicator is disabled as the company is only a trader

■ **57. High Conservation Value (HCV) management and monitoring plans for all estates planted since**

January 2015?

This indicator is disabled as the company is only a trader

58. Commitment to only use licensed High Conservation Value (HCV) assessors accredited by the HCV Resource Network's Assessor Licensing Scheme (ALS)?

This indicator is disabled as the company is only a trader

X 0 / 1 [Source](#)

59. Commitment to only use licensed High Conservation Value (HCV) assessors accredited by the HCV Resource Network's Assessor Licensing Scheme (ALS) applies to all suppliers?

60. Satisfactory review of all High Conservation Value (HCV) assessments undertaken since January 2015 by the HCV ALS Quality Panel?

This indicator is disabled as the company is only a trader

61. Commitment to the High Carbon Stock (HCS) Approach?

This indicator is disabled as the company is only a trader

✓ 1 / 1 [Source](#)

62. Commitment to the High Carbon Stock (HCS) Approach applies to all suppliers?

63. High Carbon Stock (HCS) assessments?

This indicator is disabled as the company is only a trader

64. Commitment to conduct social and environmental impact assessments (SEIAs)?

This indicator is disabled as the company is only a trader

✓ 1 / 1 [Source](#)

65. Commitment to conduct social and environmental impact assessments (SEIAs) applies to all suppliers?

66. Social and environmental impact assessments (SEIAs) undertaken, and associated management and monitoring plans?

This indicator is disabled as the company is only a trader



> Peat, fire and GHG emissions

3 / 3 100%

67. Commitment to no planting on peat of any depth?

This indicator is disabled as the company is only a trader

✓ 1 / 1 [Source](#)

68. Commitment to no planting on peat of any depth applies to all suppliers?

69. Implementation of commitment to no planting on peat of any depth?

This indicator is disabled as the company is only a trader

70. Landbank or planted area on peat?

This indicator is disabled as the company is only a trader

71. Commitment to best management practices for soils and peat?

This indicator is disabled as the company is only a trader

72. Commitment to best management practices for soils and peat applies to all suppliers?

✓

1 / 1 [Source](#)

73. Evidence of best management practices for soils and peat?

This indicator is disabled as the company is only a trader

74. Commitment to zero burning?

This indicator is disabled as the company is only a trader

75. Commitment to zero burning applies to all suppliers?

✓

1 / 1 [Source](#)

76. Evidence of fire monitoring and management?

This indicator is disabled as the company is only a trader

77. Details/number of hotspots/fires in company estates?

This indicator is disabled as the company is only a trader

78. Details/number of hotspots/fires within surrounding landscape/smallholders?

This indicator is disabled as the company is only a trader

79. Time-bound commitment to reduce greenhouse gas (GHG) emissions intensity?

This indicator is disabled as the company is only a trader

80. Methodology used to calculate GHG emissions?

This indicator is disabled as the company is only a trader

81. Progress towards commitment to reduce GHG emissions intensity?

This indicator is disabled as the company is only a trader

82. Percentage of mills with methane capture (100%)?

This indicator is disabled as the company does not own mills

83. GHG emissions intensity?

This indicator is disabled as the company is only a trader

84. GHG emissions from land use change?

This indicator is disabled as the company is only a trader



> Water, chemical and pest management

35 / 1 87.5%

85. Time-bound commitment to improve water use intensity?

This indicator is disabled as the company does not own processing facilities

86. Progress towards commitment on water use intensity?

This indicator is disabled as the company does not own processing facilities

87. Water use intensity?

This indicator is disabled as the company is only a trader

88. Time-bound commitment to improve water quality (BOD and COD)?

This indicator is disabled as the company does not own processing facilities

89. Progress towards commitment on water quality (BOD and COD)?

This indicator is disabled as the company does not own processing facilities

90. Treatment of palm oil mill effluent (POME) and/or palm oil refinery effluent (PORE)?

This indicator is disabled as the company does not own processing facilities

91. Commitment to protect natural waterways through buffer zones?

This indicator is disabled as the company is only a trader

92. Implementation of commitment to protect natural waterways through buffer zones?

This indicator is disabled as the company is only a trader

93. Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers?

This indicator is disabled as the company is only a trader

94. Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers, applies to all suppliers?

The company only makes a general commitment to reducing chemical use, but does not refer to pesticides or fertilisers specifically

P 0.5 / 1 [Source](#)

95. Implementation of commitment to reduce chemical usage?

This indicator is disabled as the company is only a trader

96. Chemical usage per ha or list of chemicals used?

This indicator is disabled as the company is only a trader

97. Commitment to no use of paraquat?

This indicator is disabled as the company is only a trader

✓ 1 / 1 [Source](#)

98. Commitment to no use of paraquat applies to all suppliers?

99. Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides?

This indicator is disabled as the company is only a trader

✓ 1 / 1 [Source](#)

100. Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides applies to all suppliers?

101. Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention?

This indicator is disabled as the company is only a trader

✓ 1 / 1 [Source](#)

102. Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention applies to all suppliers?

103. Integrated Pest Management (IPM) approach?

This indicator is disabled as the company is only a trader



> **Community, land and labour rights**

16.06 / 26 61.8%

⚠ 1 media report



✓ 1 / 1 [Source](#)

104. Commitment to human rights?

✓ 1 / 1 [Source](#)

105. Commitment to human rights applies to all suppliers?

✓ + 1 / 1 [Source](#)
0.02 / 1

106. Progress on human rights commitment?

Points for external verification have been awarded on the basis of the company's RSPO certified landbank/volume

107. Commitment to respect legal and customary land tenure rights?

This indicator is disabled as the company is only a trader

✗ 0 / 1 [Source](#)

108. Commitment to legal and customary land rights applies to all suppliers?

109. Details of process for addressing land conflicts available?

This indicator is disabled as the company is only a trader

■ **110. Commitment to respect indigenous and local communities' rights?**

This indicator is disabled as the company is only a trader

✓ 1 / 1 [Source](#)

■ **111. Commitment to indigenous and local communities' rights applies to all suppliers?**

■ **112. Examples of local stakeholder engagement to prevent conflicts?**

This indicator is disabled as the company is only a trader

■ **113. Commitment to free, prior and informed consent (FPIC)?**

This indicator is disabled as the company is only a trader

✓ 1 / 1 [Source](#)

■ **114. Commitment to free, prior and informed consent (FPIC) applies to all suppliers?**

■ **115. Details of free, prior and informed consent (FPIC) process available?**

This indicator is disabled as the company is only a trader

P 0.5 / 1 [Source](#)

■ **116. Commitment to support the inclusion of women across palm oil operations, including addressing barriers faced?**

The company states a commitment to support the inclusion of women, but no details on types of support are provided

P 0.5 / 1 [Source](#)

■ **117. Commitment to support the inclusion of women across palm oil operations, including addressing barriers faced, applies to all suppliers?**

The company states a commitment to support the inclusion of women for suppliers, but no details on types of support are provided

■ **118. Commitment to mitigate impacts on food security?**

This indicator is disabled as the company is only a trader

✗ 0 / 1 [Source](#)

■ **119. Commitment to mitigate impacts on food security applies to all suppliers?**

■ **120. Progress on commitment to mitigate impacts on food security?**

This indicator is disabled as the company is only a trader

■ **121. Commitment to provide essential community services and facilities?**

This indicator is disabled as the company is only a trader

■ **122. Progress on commitment to provide essential community services and facilities?**

This indicator is disabled as the company is only a trader

P 0.5 / 1 [Source](#)

■ **123. Commitment to respect all workers' rights?**

The company commits to respecting labour rights as part of respecting human rights, but it is not clear whether all types of employee are covered under this (e.g. including temporary employees)

<p>124. Commitment to respect all workers' rights applies to all suppliers? The company commits to respecting labour rights as part of respecting human rights, and applies this commitment also to all "business partners". However, it is not clear whether all types of employee are covered under this commitment (e.g. including temporary employees)</p>	<p>P 0.5 / 1 Source</p>
<p>125. Progress on commitment to respect all workers' rights? Points for external verification have been awarded on the basis of the company's RSPO certified landbank/volume</p>	<p>✓ 1 / 1 Source + 0.02 / 1</p>
<p>126. Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles? The company states its human rights policy was based on multiple norms and standards, which included the ILO Declaration on Fundamental Principles and Rights at Work. It refers elsewhere to no forced labour, no child labour, no discrimination, and respecting the rights of employees to organise and collectively bargain. It refers to these as requirements for its suppliers, rather than specifically for the company itself. References are also made to not discriminating against union members, but no clear commitment was found to the ILO conventions on Freedom of Association (No.87), Minimum Age (No.138) or Equal Remuneration (No.100)</p>	<p>P 0.5 / 1 Source</p>
<p>127. Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles applies to all suppliers? The company commits to multiple ILO conventions and specifies these apply to all suppliers, but no clear commitment was found to the ILO conventions on Freedom of Association (No.87), Minimum Age (No.138) or Equal Remuneration (No.100)</p>	<p>P 0.5 / 1 Source</p>
<p>128. Commitment to eliminate gender-related discrimination with regards to employment and occupation?</p>	<p>✓ 1 / 1 Source</p>
<p>129. Commitment to eliminate gender-related discrimination with regards to employment and occupation applies to all suppliers? The company has a commitment to prohibit discrimination on the basis of gender, but it is not clear whether it extends this policy to cover all its suppliers</p>	<p>P 0.5 / 1 Source</p>
<p>130. Percentage or number of temporary employees? This indicator is disabled as the company is only a trader</p>	
<p>131. Percentage or number of women employees? 1,002 (23.4%) - The company reports that of 4,285 non-consolidated employees in 2018, 1,002 are female (23.4 %). For the same year, it reports 9.4% of its career-track employees, 7.6% of its managers, and 4.5% of its executives and directors are female. A figure for the total number of women across all consolidated employees could not be found</p>	<p>P 0.5 / 1 Source</p>
<p>132. Commitment to pay at least minimum wage?</p>	<p>✓ 1 / 1 Source</p>
<p>133. Commitment to pay at least minimum wage applies to all suppliers?</p>	<p>✓ 1 / 1 Source</p>
<p>134. Progress on commitment to pay minimum wage? Points for external verification have been awarded on the basis of the company's RSPO certified landbank/volume</p>	<p>✓ 1 / 1 Source + 0.02 / 1</p>

<input type="checkbox"/> 135. Reporting of salary by gender?	✗	0 / 1	Source
<input type="checkbox"/> 136. Commitment to address occupational health and safety?	✓	1 / 1	Source
<input type="checkbox"/> 137. Commitment to address occupational health and safety applies to all suppliers?	✓	1 / 1	Source
<input type="checkbox"/> 138. Reduction of time lost due to work-based injuries? This indicator is disabled as the company does not have physical possession of the traded product			
<input type="checkbox"/> 139. Time lost due to work-based injuries? This indicator is disabled as the company does not have physical possession of the traded product			
<input type="checkbox"/> 140. Zero fatalities as a result of work-based accidents? This indicator is disabled as the company does not have physical possession of the traded product			
<input type="checkbox"/> 141. Number of fatalities as a result of work-based accidents? This indicator is disabled as the company does not have physical possession of the traded product			
<input type="checkbox"/> 142. Provision of personal protective equipment and related training? This indicator is disabled as the company does not have physical possession of the traded product			



> Certification standards

25 / 5 50%

<input type="checkbox"/> 143. Member of the Roundtable on Sustainable Palm Oil (RSPO)? The company has been an RSPO member since June 2006	✓	1 / 1	Source
<input type="checkbox"/> 144. RSPO-certified within three years of joining the RSPO or by November 2010 for companies joining prior to finalisation of the RSPO certification systems in November 2007? 2013 - The company became an RSPO member in 2006, and reports it achieved its first supply chain certification in 2013	✗	0 / 1	Source
<input type="checkbox"/> 145. Submitted most recent RSPO Annual Communication of Progress (ACOP)?	✓	1 / 1	Source
<input type="checkbox"/> 146. Listed all countries and regions in which operates in most recent RSPO Annual Communication of Progress (ACOP)? This indicator is disabled as the company is only a trader			
<input type="checkbox"/> 147. Time-bound plan for achieving 100% RSPO certification of estates and mills within five years or achieved 100% RSPO-certification of estates? This indicator is disabled as the company is only a trader			

■ **148. Percentage of area (ha) RSPO-certified?**

This indicator is disabled as the company is only a trader

■ **149. Percentage of scheme/plasma smallholders (ha) RSPO-certified?**

This indicator is disabled as the company is only a trader

■ **150. Percentage of mills RSPO-certified?**

This indicator is disabled as the company does not own mills

■ **151. Time-bound plan for achieving 100% RSPO certification of scheme/plasma/ associated smallholders and outgrowers within five years or target already achieved?**

This indicator is disabled as the company is only a trader

■ **152. Percentage of FFB supply (tonnes) from independent smallholders/ outgrowers/third-party FFB suppliers that is RSPO-certified?**

This indicator is disabled as the company is only a trader

■ **153. Year expected to achieve 100% RSPO certification of all palm product processing facilities?**

This indicator is disabled as the company does not own processing facilities

■ **154. Percentage of all palm oil and oil palm products handled/traded/ processed (tonnes) that is RSPO-certified?**

This indicator is disabled as the company does not own processing facilities

■ **155. Sells or processes/trades RSPO-certified palm oil through Segregated or Identity Preserved supply chains?**

Mass Balance only

X 0 / 1 [Source](#)

■ **156. Indonesia Sustainable Palm Oil (ISPO) certified (100%)?**

This indicator is disabled as the company is only a trader

■ **157. Malaysia Sustainable Palm Oil (MSPO) certified?**

This indicator is disabled as the company does not operate in Malaysia

■ **158. Certified under voluntary sustainability certification scheme (e.g. ISCC, SAS, RSB, etc.)?**

The company reports it has undergone some ISO 14001 audits and certification

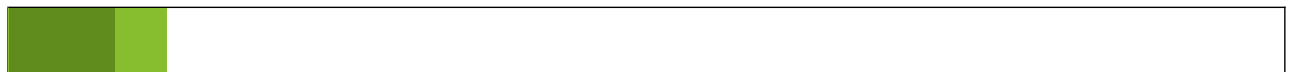
P 0.5 / 1 [Source](#)



> **Smallholders and suppliers**

25 / 12 20.8%

⚠ 1 media report



159. Commitment to support smallholders?

The company commits to collaborate with suppliers and stakeholders to improve and facilitate the inclusion of smallholders into its supply chain

160. Programme to support scheme/plasma smallholders?

This indicator is disabled as the company is only a trader

161. Percentage of scheme/plasma smallholders involved in programme?

This indicator is disabled as the company is only a trader

162. Programme to support independent smallholders/outgrowers?

This indicator is disabled as the company is only a trader

163. Percentage of independent smallholders/outgrowers involved in programme?

This indicator is disabled as the company is only a trader

164. Process used to prioritise, assess and/or engage suppliers on compliance with company's policy and/or legal requirements?

The company provides supplier guidelines and states that it has a policy to share these with all new suppliers before any transactions with them. It explains if suppliers are non-compliant it requests remedial action, and eventually "reexamines its dealings" with those that do not comply. It also explains its auditing against its Supplier Checklist, and its handbook to help employees communicate with suppliers about the requirements

165. Percentage of suppliers assessed and/or engaged on compliance with company requirements?

The company reports that for FY 2019 it conducted sustainability surveys for 110 companies in its Food segment. It is unclear whether this refers to the company's own operations, suppliers, or a mix of the two

166. Time-bound plan to engage with all high-risk mills within three years?

167. Programme to support high-risk mills to become compliant with sourcing policies?

168. Regularly engages with a subset of high-risk mills?

169. Procedures in place to assess all own and third-party supplying palm oil mills for risk level?

170. Regularly assesses and categorises the risk level of all own and third-party supplying mills?

171. Regularly reports the risk level of all own and third-party supplying mills identified in its supply chain?

172. Suspension or exclusion criteria for suppliers?

	✘ 0 / 1 Source
<p>■ 173. Time-bound action plans (including Key Performance Indicators) for suppliers to be in compliance with palm oil sourcing commitments?</p>	
	P 0.5 / 1 Source
<p>■ 174. Proportion of direct and indirect supply that comes from palm oil plantations which are compliant with palm oil sourcing policies? The company reports that 100% of its direct supply is covered by NDPE policies</p>	



> Governance and grievances	
3.52 / 8 44%	
	✓ 1 / 1 Source
<p>■ 175. Commitment to ethical conduct and prohibition of corruption?</p>	
	P 0.5 / 1 Source
<p>■ 176. Commitment to ethical conduct and prohibition of corruption applies to all suppliers? The company commits to ethical conduct and prohibition of corruption, but it is not clear whether this commitment is extended to all its suppliers as well</p>	
	✓ 1 / 1 Source + 0.02 / 1
<p>■ 177. Progress on commitment to ethical conduct and prohibition of corruption? Points for external verification have been awarded on the basis of the company's RSPO certified landbank/volume</p>	
	P 0.5 / 1 Source
<p>■ 178. Disclosure of the company's management approach to tax and payments to governments? The company has disclosed its approach to tax, but does not make it clear who is responsible for the tax policy</p>	
	P 0.5 / 1 Source
<p>■ 179. Whistleblowing procedure? The company refers to whistleblowers and states it has multiple whistleblowing contacts, but the whistleblowing procedure is not clear</p>	
	✘ 0 / 1 Source
<p>■ 180. Own grievance or complaints system open to all stakeholders? The company has an internal hotline and an inquiries/document request webpage, but does not clearly have a grievance system in place, open to both internal and external employees</p>	
	✘ 0 / 1 Source
<p>■ 181. Details of complaints and grievances disclosed?</p>	