Indicators and research protocols

ZSL's SPOTT research protocols guide us when undertaking assessments. The purpose of these research protocols is two-fold:

1) To ensure a fair and consistent approach to assessing all companies on SPOTT;

2) To set expectations for what environmental, social and governance (ESG) data companies should publish.

The table below shows the information used to assess each indicator according to our indicator research protocols. To score points for an indicator, the required information should be published in at least one of the places listed in the 'research sources' column. A primary source is any data published by the company, whereas a secondary source is data published on a third party platform.

Sustainability policy and leadership

ID	Indicator	Research protocols	Research sources
1	Sustainable palm oil policy or commitment for all its operations	**Yes: 1 point**. Has own policy on sustainable/responsible/ethical/ (or similar) palm oil for the company's palm oil operations (i.e. all palm oil it produces, purchases and/or trades), or clearly commits to the policy of its parent company or a buyer which cover all its operations. Can be a standalone document or clear policies on sustainability. **Partial: 0.5 points**. If commits to policy of its parent company or supplier, but does not clearly state that it applies to all the company's operations, or has policy for its suppliers, but not clear that policy applies to its own operations (physical oil it produces/plantations and mills), or only has a clear commitment to sustainability. **No: 0 points**. If have no policy/commitment or if only have corporate social responsibility (CSR) programme.	**Primary sources:** Company website, company annual and sustainability reports, parent company website and plantation subsidiary websites (if applicable)
2	Policy or commitment applies to direct and third-party suppliers	**Yes: 1 points**. Specify policy applies to all suppliers (can be inclusive of smallholders, independent direct suppliers, outgrowers, etc.) and third-party suppliers, or applies to whole supply chain. Partial: 0.5 points. If do not specify third-party suppliers or not clear that applies to all suppliers. **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, parent company website and plantation subsidiary websites (if applicable)
3	High-level position of responsibility for sustainability	**Yes: 1 point**. Reports high-level position with sustainability responsibility e.g. board member, director of sustainability, chief sustainability officer, etc. State in answer. Partial: 0.5 points. Sustainability team or similar, but not clear who has high-level responsibility. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations

4	Sustainability report published within last two years	**Yes: 1 point**. Produced sustainability report within last two years. Partial: 0.5 points. Produced sustainability update in the past two years or brief sustainability section in annual report. No: 0 points. Report or update more than two years.	**Primary sources**: Company website, company annual and sustainability reports, company presentations **Secondary source:** GRI database http://database.globalreporting.org/search/
5	Member of industry schemes or other external initiatives to improve palm oil sustainability or transparency	List in answer schemes company is part of. **Member of two or more: 1 point** **Member of one: 0.5 points** **None: 0 point** For example: Is member or reports on its own website/documents that are member or report under WBCSD, POIG, TFT, FFA, CDP, GRI, UNGC, TFA 2020 or others that are clearly focused on sustainability or transparency in relation to palm oil or supply chains inclusive of palm oil	**Primary sources:** Company website, company annual and sustainability reports, company presentations **Secondary source**: member pages of scheme/imitative websites
6	Verification report on compliance with POIG Charter, if a POIG member	Disable if not a POIG member. **Yes: 1 point**. If a POIG verification report has been published, if the company is a POIG member. **No: 0 points**	**Primary sources**: POIG website, company website, company annual and sustainability reports, company presentations,
7	Activities with government and/or NGOs to improve palm oil sustainability	**Yes: 1 point.** Provide specific examples of company activities/involvement with government or NGOs at the local level (i.e. where the company is operating) such as jurisdictional approaches, community collaborations, specific projects and/or strengthening certification schemes related to palm oil. **Partial: 0.5 point**. Some activities with government and/or NGOs, but no or very limited details/examples given on how improve palm oil sustainability. **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations

Landbank, maps and traceability

ID	Indicator	Research protocols	Research sources
9	Total oil palm planted area (ha)	Disable if only a trader. **Yes: 1 point**. Total area planted with oil palm, including both estates/nucleus and scheme smallholder/plasma areas, if applicable. **Partial: 0.5 points**. If data more than one year old, or if area stated but may not be representative of company's known scope of operations, or if figure has to be calculated. **No: 0 points**. No data or if data more than five years old.	**Primary sources:** Company website, company annual and sustainability reports, company presentations, company financial reports, RSPO ACOP (whichever is most recent)

10	Plasma/scheme smallholders planted area (ha)	Disable if no scheme smallholders. **Yes: 1 point** **Partial: 0.5 points**. If data more than one year old, or if area stated but may not be representative of company's known scope of operations, or if figure has to be calculated. **No: 0 points**. No data or if data more than five years old.	**Primary sources**: Company website, company annual and sustainability reports, company presentations, company financial reports, RSPO ACOP (whichever is most recent)
11	Unplanted (areas designated for future planting) (ha)	Disable if only a trader. **Yes: 1 point**. Area not yet planted, but can potentially be planted (i.e. not set aside area as unplantable or already developed like infrastructure, mills) **Partial: 0.5 points**. If unclear terminology (i.e. state "unplantable", or "unplanted including infrastructure") or data more than one year old, or if area stated but may not be representative of company's known scope of operations, or if figure has to be calculated. **No: 0 points**. No data or if data more than five years old.	**Primary sources**: Company website, company annual and sustainability reports, company presentations, company financial reports, RSPO ACOP (whichever is most recent)
12	Conservation set-aside area, including HCV area (ha)	Disable if only a trader. **Yes: 1 point**. Area set aside for conservation, including HCV area, HCS area, and other areas such as peatlands, steep slopes, etc. **Partial: 0.5 points**. If data more than one year old, or if area stated but may not be representative of company's known scope of operations, or if figure has to be calculated. **No: 0 points.** No data or if data more than five years old.	**Primary sources:** Company website, company annual and sustainability reports, company presentations, company financial reports, RSPO ACOP (whichever is most recent)
13	Area for infrastructure (ha)	Disable if only a trader. **Yes: 1 point**. Area for infrastructure (i.e. mills, roads, buildings, etc.) **Partial: 0.5 points**. If data more than one year old, or if area stated but may not be representative of company's known scope of operations, or if figure has to be calculated. **No: 0 points.** No data or if data more than five years old.	**Primary sources**: Company website, company annual and sustainability reports, company presentations, company financial reports, RSPO ACOP (whichever is most recent)
14	Number of company owned mills	Disable if company does not own mills. Input number of mills. **Yes: 1 point.** Number of mills owned by company. State if any other mills in development. **Partial: 0.5 points**. If data more than one year old, or if area stated but may not be representative of company's known scope of operations. **No: 0 points.** No data or if data more than five years old.	**Primary sources:** Company website, company annual and sustainability reports, company presentations, RSPO ACOP (whichever is most recent)
15	Maps of company owned mills	Disable if company does not own mills. Information must be in one or two places rather than spread in multiple places. **Yes: 1 point**. Names and coordinates OR names and geo-referenced maps for all mills. **Partial: 0.5 points**. As above, but only for some mills; or data more than two years old; or static image showing location of all mills; or only names of mills; or unclear information provided on the above points. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent) Secondary source: RSPO website, Global Forest Watch or other publicly available platform

16	Number and names of supplying mills	Disable if not a trader or if only source from own mills. Input number of supplying mills. **Yes: 1 point**. Number of supplying mills AND names, including owner/parent company, for all traceable mills. **Partial: 0.5 points.** Only number of supplying mills OR data more than two years old OR unclear information provided on the above points. **No: 0 points.**	**Primary sources:** Company website, company annual and sustainability reports, company presentations (whichever is most recent)
17	Maps of estates/management units	Information must be in one or two places rather than spread in multiple places. **Yes: 1 point**. If have names and geo-referenced maps (e.g. shapefile or KML) for all estates, or specify that maps represent 100% of concession sites in ACOP. **Partial: 0.5 points**. If have both names and geo-referenced maps for some estates, or unclear if all estates, or if only have image file showing location of all/some estates, or data more than two years old. **No: 0 points**. Only names of all/some estates.	**Primary sources:** Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source**: RSPO website, RSPO ACOP, Global Forest Watch or other publicly available platform
18	Maps of scheme/plasma smallholders	Disable if no scheme/plasma smallholders. **Yes: 1 point.** Geo-referenced maps (shapefile or KML) for all scheme smallholder estates. **Partial: 0.5 points**. Geo-referenced maps for some scheme smallholder estates, or unclear if all scheme smallholders, or only have image file showing location of all/some scheme smallholders, or data more than two years old. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source**: RSPO website, RSPO ACOP, Global Forest Watch or other publicly available platform
19	Time-bound commitment to achieve 100% traceability to mill level	Disable if not a trader or only sourcing from their own mills. Input traceability % if specified and year. **Yes: 1 point**. If commitment to 100% and time-bound or if already 100% traceable. **Partial: 0.5 points**. If less than 100% traceability or not time-bound or not within next five years. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source:** TFT website or other NGO/consultancy
20	Time-bound commitment to achieve 100% traceability to plantation level	Input traceability % if specified. **Yes: 1 point.** If commitment to 100% and time-bound or if already 100% traceable. **Partial: 0.5 points**. If less than 100% traceability or not time-bound or not within next five years or unclear statement where do not specify plantation or farm level. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source:** TFT website or other NGO/consultancy
21	Percentage of supply traceable to mill level	Disable if not a trader or if only source from own mills. Input %. **2 points = 100% 1.5 points = 75%-99% 1 points = 50-74% 0.5 point = 25-49% 0 points = 0-24%**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source**: TFT website or other NGO/consultancy

22	Percentage of fresh fruit bunches (FFB) from own mills traceable to plantation level	Disable if company does not own mills. For upstream operations, overall % of FFB supply traceable to plantation, including smallholders and suppliers, if applicable. Input %.**2 points = 75%-100% 1.5 points = 50-74% 1 points = 25-49% 0.5 point = 1-24% 0 points = 0%**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source**: TFT website or other NGO/consultancy
23	Percentage of fresh fruit bunches (FFB) from supplying mills traceable to plantation level	Disable if only source from own mills. For downstream operations, overall % of FFB supply from supplying mills traceable to plantation. Input %.**2 points = 75%-100% 1.5 points = 50-74% 1 points = 25-49% 0.5 point = 1-24% 0 points = 0%**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source**: TFT website or other NGO/consultancy

Deforestation and biodiversity

ID	Indicator	Research protocols	Research sources
24	Commitment to address deforestation	**Yes: 0.5 points.** Mention of addressing or limiting deforestation in some way. Award this point if have any kind of deforestation commitment, as well as no zero/no deforestation commitment points, if applicable. **No: 0 points.**	**Primary sources:** Company website, company annual and sustainability reports, company presentations (whichever is most recent)
25	Commitment to zero deforestation	**Yes: 1 point.** Specifies "zero deforestation" or "no deforestation" commitment or NDPE commitment. **Partial: 0.5 points**. Specifies no net deforestation (acknowledges that some forest loss could be offset by forest restoration such as through purchasing REDD+, offsets or mitigation banking) or unclear no deforestation commitment. **No: 0 points**.	**Primary sources:** Company website, company annual and sustainability reports, company presentations (whichever is most recent)
26	Commitment applies to scheme smallholders and independent suppliers	Disable if have no scheme smallholders and no independent suppliers. **Yes: 1 point**. Commitment applies to scheme smallholders and independent suppliers (if have both, or only to one if only have one). **Partial: 0.5 points**. Commitment only applies to scheme smallholders or independent suppliers (if have both). **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
27	Criteria for defining deforestation	**Yes: 1 point.** Specifies the criteria or types of forest/areas that are not to be deforested e.g. primary forests, secondary forests, disturbed forests, HCS areas, HCV areas, etc. State in answer. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)

28	Evidence of monitoring deforestation	**Yes: 1 point.** If specifies how monitors deforestation i.e. spatial monitoring method, preferably including the extent of the area monitored and/or time-frame. **Partial: 0.5**. If extent of area being monitored and/or time-frame is unclear. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
29	Commitment to set aside areas for conservation	**Yes: 1 point.** State that will set aside or protect (or similar language) areas for conservation (e.g. HCV areas, etc.) **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
30	Evidence of habitat management and/or habitat restoration of set-aside areas	**Yes: 1 point.** Evidence of habitat management activities or restoration activities in set aside areas (can include HCV, HCS areas, peatlands, mangroves, or wetlands). **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
31	A landscape-level approach	**Yes: 1 point.** Clearly implementing landscape level approach for land use planning or habitat/ biodiversity conservation (or similar) **Partial: 0.5 points**. Vague statement about recognising the importance of a landscape approach. **No: 0 points.**	**Primary sources:** Company website, company annual and sustainability reports, company presentations (whichever is most recent)
32	Commitment to biodiversity conservation	**Yes: 0.5 points**. General commitment to biodiversity beyond just mentioning HCVs. **No: 0 points**. If only mention biodiversity in relation to inside HCVs.	**Primary sources:** Company website, company annual and sustainability reports, company presentations (whichever is most recent)
33	Commitment to not endanger species of conservation concern, referencing international or national system of species classification	**Yes: 1 point**. For example, if mention rare, threatened and endangered species and system of classification (i.e. IUCN) **Partial: 0.5 points**. If do not mention system of species classification. **No: 0 points**	**Primary sources:** Company website, company annual and sustainability reports, company presentations (whichever is most recent)
34	Commitment to no hunting or only sustainable hunting of species	**Yes: 1 point.** If no hunting allowed, or only allow for sustainable hunting (i.e. only hunting by local communities for subsistence purposes that does not cause decline of local species populations). **Partial: 0.5 points**. No hunting, but with major exceptions (e.g. allow hunting of non-endangered species) **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
35	Commitment not to operate within internationally and nationally designated protected areas	**Yes: 1 point**. State in answer the protected area types referred to. Clearly state do not operate in both nationally and internationally designated **Partial: 0.5 points**. Only refer to either nationally or internationally designated protected areas, or only state protected areas in general. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)

36	Evidence of species conservation	**Yes: 1 points.** If multiples example/evidence of species conservation activities. For example: - anti-poaching activities - training/education on biodiversity/species - no hunting or collecting of species of conservation concern - addressing invasive alien species - addressing trafficking of wild-caught species **Partial: 0.5 points.** Only mention one example of species conservation or species activities not conservation focused. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)

HCV, HCS and impact assessments

ID	Indicator	Research protocols	Research sources
37	Commitment to High Conservation Value (HCV) approach	**Yes: 1 point**. Commitment to conduct HCV assessments for all new development/planting or commit to HCV for all sourcing. **Partial: 0.5 points**. If unclear if applies to all new development/planting, or if do not state own commitment, but are RSPO member, as commit under RSPO NPP. **No: 0 points.**	**Primary sources:** Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source**: RSPO website
38	Commitment applies to scheme smallholders and independent suppliers	Disable if have no scheme smallholders and no independent suppliers. **Yes: 1 point.** Commitment applies to scheme smallholders and independent suppliers (if have both, or only to one if only have one). **Partial: 0.5 points**. Commitment only applies to scheme smallholders or independent suppliers (if have both). **No: 0 points.**	**Primary sources:** Company website, company annual and sustainability reports, company presentations (whichever is most recent)
39	Commitment to only use licensed High Conservation Value (HCV) assessors accredited by the HCV Resource Network's Assessor Licensing Scheme (ALS)	**Yes: 1 point.** If have own commitment. **Partial: 0.5 points.** Specify HCVRN assessors, but not clearly ALS or if do not state own commitment, but are RSPO member, as commit under RSPO NPP. **No: 0 points.**	**Primary sources:** Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source**: RSPO website

40	High Conservation Value (HCV) assessments undertaken between November 2005 and December 2014, and management and monitoring plans	**Yes: 1 point.** Any HCV assessment reports or summaries between November 2005 and December 2014, and associated management and monitoring plan reports or summaries for all HCV assessments undertaken. **Partial: 0.5 points**. HCV assessments have been undertaken or submitted NPPs for all areas newly planted or clearly state have undertaken HCV assessments, but no listed documents, or no management and monitoring plans or only some management and monitoring plans, **No: 0 points**. If none available.	**Primary sources:** RSPO website, company website, company annual and sustainability reports, company presentations
41	High Conservation Value (HCV) assessments for all estates planted since January 2015	Disable if no new planting since January 2015 as reported in ACOP or by company or if HCV assessments already undertaken for entire estates by 2015, unless have undertaken HCV assessments that are not for new planting since January 2015. **Yes: 1 point**. HCV assessment reports or summaries for all areas newly planted, or if no new planting, a HCV assessment has been undertaken. **Partial: 0.5 points**. HCV assessment reports or summaries for only some of the newly planted areas, or submitted NPPs or clearly state have undertaken HCV assessments for all areas newly planted, but no listed documents. **No: 0 points**. If no HCV assessments, but new planting reported.	**Primary sources:** RSPO website, HCVRN website, company website, company annual and sustainability reports
42	High Conservation Value (HCV) management and monitoring plans for all estates planted since January 2015	Disable if no new planting since January 2015 as reported in ACOP or by company or if HCV assessments already undertaken for entire estates by 2015, unless have undertaken HCV assessments that are not for new planting since January 2015. **Yes: 1 point.** HCV management and monitoring plans or summaries for all areas newly planted, or if no new planting, for all HCV assessments undertaken. **Partial: 0.5 points**. HCV management and monitoring plans or summaries for only some of the newly planted areas, or if no new planting, for only some of the HCV assessments undertaken, or submitted NPPs or clearly state have HCV M&M plans for all newly planted areas, but no listed documents. **No: 0 points**. No HCV management and monitoring plans.	**Primary sources:** RSPO website, HCVRN website, company website, company annual and sustainability reports
43	Satisfactory review of all High Conservation Value (HCV) assessments undertaken since January 2016 by the HCV ALS Quality Panel	Disable if no new planting since January 2016 as reported in ACOP or by company or if HCV assessments already undertaken for entire estates by 2016, unless have undertaken HCV assessments that are not for new planting since January 2016 or have submitted HCV assessments to HCV network prior to Jan 2016. **Yes: 1 point**. All HCV assessments undertaken since January 2016 (or earlier if quality reviewed) have been quality reviewed and deemed satisfactory. **Partial: 0.5 points**. Only some HCV assessments since January 2016 or earlier if quality reviewed) have been quality reviewed and deemed satisfactory, or under review on the HCVRN website. **No: 0 points**. None quality reviewed or none deemed satisfactory.	**Primary sources**: HCVRN website
44	Commitment to the High Carbon Stock (HCS) approach	**Yes: 1 point.** Commitment to apply the HCS approach to all new development/new plantings/land holdings. **Partial: 0.5 points**. If unclear if applies to all new development/new planting/land holdings or if not clearly the HCS approach, but another high carbon stock assessment methodology. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)

45	High Carbon Stock (HCS) assessments	Disable if company clear states that no HCS assessment has been undertaken as no new planting since HCS approach adopted. **Yes: 1 point**. Any HCS assessment or summary, or clear evidence undertaken and details on HCS assessment. **Partial: 0.5 point**. State undertaken HCS assessment, but no details or publicly available document **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source**: HCS website, other NGO/consultancy websites (e.g. TFT, Daemeter)
46	Commitment to conduct social and environmental impact assessments (SEIAs)	**Yes: 1 point**. Have commitment to conduct SEIAs prior to all new development/planting. **Partial: 0.5 points**. If not clear commitment to SEIA prior to all new development/planting only mention EIA or SIA, or if operating in Indonesia, commitment to only conduct AMDALs, or if RSPO member, then award 0.5 points as commitment under RSPO NPP. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
47	Social and environmental impact assessments (SEIAs) undertaken since November 2005, and management and monitoring plans	**Yes: 1 point**. SEIAs reports or summaries, and associated management and monitoring reports or summaries, undertaken since November 2005. **Partial: 0.5 points**. SEIAs reports or summaries without management and monitoring plans, or only some management or monitoring plans, or NPPs submitted or clearly state have undertaken SEIAs, but documents not available. **No: 0 points**.	**Primary sources**: RSPO website, company website, company annual and sustainability reports, company presentations (whichever is most recent)

Peat, fire and GHG emissions

ID	Indicator	Research protocols	Research sources
48	Commitment to no planting on peat of any depth	**Yes: 1 point.** Clear commitment to no planting on peat for all new development/all new planting/all sourcing for all depths or all peatlands **Partial: 0.5 points**. Only certain depths or certain peatlands or unclear if commitment applies to all new development/planting **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
49	Commitment applies to scheme smallholders and independent suppliers	Disable if have no scheme smallholders and no independent suppliers. **Yes: 1 point**. Commitment applies to scheme smallholders and independent suppliers (if have both, or only to one if only have one). **Partial: 0.5 points**. Commitment only applies to scheme smallholders or independent suppliers (if have both). **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
50	Commitment to best management practices for soils and/or peat	**Yes: 1 point**. Commitment to best management practise (BMPs) for soils and peat. For example, good agricultural practices (GAP), best management practices for peat or similar, such as not degrading, no erosion of or conserving soils. **Partial: 0.5 points**. Only mention BMPs or similar for soils or peat. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)

51	Landbank or planted area on peat (ha)	Input figure. **Yes: 1 point**. **Partial: 0.5 points**. If data more than two years old. **No: 0 points**. No data or data more than five years old.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
52	Evidence of best management practices for soils and/or peat	**Yes: 1 point**. Evidence of implementation of BMPs for soils and peat. For example, state that are: - nutrient recycling - no planting on marginal or fragile soils - reducing erosion through terracing or ground cover - management of water levels - training courses/workshops **Partial: 0.5 points**. Only show evidence of soil management or peatland management. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
53	Commitment to zero burning	**Yes: 1 point.** Clear commitment to no or zero burning for all new development/planting or all sourcing. **Partial: 0.5 points**. No burning commitment, but not clear if applies to all new development/planting or all sourcing, or only a commitment to limit the use of fire. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
54	Commitment applies to scheme smallholders and independent suppliers	Disable if have no scheme smallholders and no independent suppliers. **Yes: 1 point**. Commitment applies to scheme smallholders and independent suppliers (if have both, or only to one if only have one). **Partial: 0.5 points**. Commitment only applies to scheme smallholders or independent suppliers (if have both). **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
55	Evidence of management and monitoring fires	**Yes: 1 points**. At least one monitoring and one management activity. May also undertake other activities that show evidence of fire management and monitoring. For example: - System for monitoring hotspots/fires - Area monitored for hotspots/fires - How manage/deal with reported fires - Measures to prevent fires **Partial: 0.5 points**. Only one activity mentioned. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
56	Details/number of hotspots/fires in company estates	**Yes: 1 point**. Total number of hotspots/fires or details on all hotspots/fires over specified timeframe within a company's own estates **Partial: 0.5 points**. Only report limited information on fires/hotspots within company's own estates, or data more than two years old. **No: 0 points**. No data or data more than 5 years old.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)

57	Details/number of hotspots/fires within surrounding landscape/smallholders	**Yes: 1 point**. Total number of hotspots/fires or details on all hotspots/fires over specified timeframe within surrounding landscape and/or smallholder estates **Partial: 0.5 points**. Only report limited information on fires/hotspots within surrounding landscape and/or smallholder estates, or data more than two years old. **No: 0 points**. No data or data more than 5 years old.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
58	Time-bound commitment to reduce greenhouse gas (GHG) emissions	**Yes: 1 point**. Time-bound commitment to reduce GHGs resulting from palm oil operations by specific amount by specific timeframe (i.e. by X% by YYYY). Input year and % or figure if given e.g. 20%. **Partial: 0.5 points**. If not clear relates to palm oil operations or whole operations that would include palm oil e.g. only applies to transport emissions, or if have commitment to reduce GHGs, but not time-bound. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
59	Commitment applies to scheme smallholders and independent suppliers	Disable if have no scheme smallholders and no independent suppliers. **Yes: 1 point**. Commitment applies to scheme smallholders and independent suppliers (if have both, or only to one if only have one). **Partial: 0.5 points**. Commitment only applies to scheme smallholders or independent suppliers (if have both). **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
60	GHG emissions	**Yes: 1 point**. Report GHG emission figures. **Partial: 0.5 points**. If not clear relates to palm oil operations or whole operations that would include palm oil e.g. only applies to transport emissions, or data more than 2 years old. **No: 0 points**. Not reported or data more than 5 years old.	**Primary sources**: Company website, company annual and sustainability reports, company presentations, RSPO ACOP (whichever is most recent)
61	GHG emissions from land use change	**Yes: 1 point**. Report land use change emission figures. May be referred to as new plantation development in GHG report for RSPO. **Partial: 0.5 points**. If not clear relates to palm oil operations or whole operations that would include palm oil, or data more than 2 years old. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations, RSPO ACOP (whichever is most recent)
62	Methodology used to calculate GHG emissions	**Yes: 1 point**. State methodology e.g. PalmGHG, ISCC GHG Emissions Calculation Methodology, ISPO calculator, etc. **Partial: 0.5 points**. If plan to use methodology, but not yet used. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations, RSPO ACOP (whichever is most recent)
63	Progress towards commitment to reduce GHG emissions	**Yes: 1 point**. Met/maintaining commitment or progressing towards commitment. **Partial: 0.5 points**. Reported progress, but not meeting commitment or commitment was not time-bound. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
64	Percentage of mills with methane capture	Disable if no mills. Input figure and calculate %. **Yes: 1 point**. All mills have methane/biogas capture. **Partial: 0.5 points**. Only some mills have methane/biogas capture. **No: 0 points**. Zero mills with methane/biogas capture. Note if any in development.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)

Water, chemical and pest management

ID	Indicator	Research protocols	Research sources
65	Commitment to manage water use and water quality	**Yes: 1 point**. Commitment to manage water use (or efficiency) and water quality (or pollution). Partial: 0.5 points. Commitment to either water use or water quality. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
66	Time-bound commitments to improve water use and water quality	**Yes: 1 point**. Time-bound commitment for improving both water management and water quality. **Partial: 0.5 points**. If time-bound commitment for improving only water management or only water quality or if not time-bound. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
67	Progress towards commitment on water use	**Yes: 1 point**. Met/maintaining commitment or progressing towards commitment. **Partial: 0.5 points**. Reported progress, but not meeting commitment or report water usage figures, but no time-bound commitment. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
68	Progress towards commitment on water quality	**Yes: 1 point**. Met/maintaining commitment or progressing towards commitment. **Partial: 0.5 points**. Reported progress, but not meeting commitment or report water quality figures, but no time-bound commitment. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
69	Protection of natural waterways through buffer zones	**Yes: 1 point**. State have buffer or riparian zones to protect natural waterways. **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
70	Evidence of treating palm oil mill effluent (POME)	Disable if no mills. **Yes: 1 point**. Treat POME (do not just discharge into waterways without treatment in ponds or similar) **Partial: 0.5 points**. If mention treat waste water, but do not mention POME explicitly. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
71	Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers	**Yes: 1 point**. Commitment to minimise, reduce or limit use of chemicals/toxins, mentioning both (chemical) fertilisers and pesticides. **Partial: 0.5 points**. If only generally mention reducing chemical/pesticides/fertilisers use **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
72	No use of paraquat	**Yes: 1 point**. Do not use or only use in emergency/exceptional circumstances **Partial: 0.5 points**. Time-bound plan for phasing out or only use on specific circumstances. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
73	No use of World Health Organisation (WHO) Class 1A and 1B pesticides	**Yes: 1 point**. Do not use or only use in emergency/exceptional circumstances. **Partial: 0.5 points**. Time-bound plan for phasing out or only use on specific circumstances. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)

74	No use of chemicals listed under the Stockholm Convention and Rotterdam Convention	**Yes: 1 point.** Do not use or only use in emergency/exceptional circumstances. **Partial: 0.5 points**. Time-bound plan for phasing out or only use on specific circumstances, or only refer to one of conventions. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
75	Integrated Pest Management (IPM) approach	**Yes: 1 point**. Clearly have an integrated pest management approach. For example, clearly state using IPM or provide evidence that using natural pest control, use of cover crops to suppress pests, figures showing reduction in chemical pesticide use, etc. **Partial: 0.5 points**. Mention IPM, but unclear if implementing, or just describe what IPM is. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
76	Chemical usage per ha or list of chemicals used	**Yes: 1 point**. Chemical usage figures per ha such as fertiliser use or toxicity level, or list of chemicals used in palm oil operations. **Partial: 0.5 points**. Chemical usage figures only for some parts of company, or unclear what figures relate to, or data more than two years old. **No: 0 points**. Not reported or data more than 5 years old.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)

Community, land and labour rights

ID	Indicator	Research protocols	Research sources
77	Commitment to human rights, referencing the UN Declaration of Human Rights or UN Guiding Principles on Business and Human Rights	**Yes: 1 point**. Have commitment to respect/recognise human rights, and refer to UN declaration on human rights or UN guiding principles on business and human rights (also known as the UN Ruggie Principles or Ruggie Framework of "Protect, Respect and Remedy") or commit to human rights principles as part of being UN Global Compact member **Partial: 0.5 points**. Only mention human rights. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
78	Commitment to respect legal and customary land tenure rights	**Yes: 1 point**. Specifies legal and customary tenure rights or specify both ownership and access rights. **Partial: 0.5 points**. Only mention ownership or access rights, or only legal or customary rights, or only tenure rights. **No: 0 points.** Only mentions legal land ownership.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
79	Commitment to respect indigenous and local communities' rights	**Yes: 1 point**. If state commitment to respect indigenous and/or local communities rights, including reference to the UN Declaration on Rights of Indigenous Peoples or ILO Indigenous and Tribal Peoples Convention (no. 169) **Partial: 0.5 points**. If only state commitment to either indigenous or local communities rights or only in relation to land tenure/FPIC, without reference to UN Declaration on Rights of Indigenous Peoples or ILO Indigenous and Tribal Peoples Convention (no. 169) **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)

80	Commitment to free, prior and informed consent (FPIC)	**Yes: 1 point**. If applies to all new development/all new planting/all sourcing or state that respect FPIC for all lands or similar. **Partial: 0.5 points**. If unclear commitment, or if do not state own commitment, but are RSPO member, as commit under RSPO NPP. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source**: RSPO website
81	Commitment applies to independent suppliers	Disable if no independent suppliers. **Yes: 0.5 points**. FPIC commitment applies to independent suppliers. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source**: RSPO website
82	Free, prior and informed consent (FPIC) process	**Yes: 1 point**. Flowchart or series of steps taken or description of methodology on how operationalising FPIC principle. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
83	Process for addressing land conflicts	**Yes: 1 point**. Reports the process for addressing land conflicts, such as land conflict resolution process, or similar. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
84	Commitment to ensure food security for local communities	**Yes: 1 point**. If reference access to ensuring local food security through diversity of crops and/or security of food prices. **Partial: 0.5 points**. If only mention food security or access to food, but not clearly in relation to local communities. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
85	Commitment to respect workers' rights, including all workers (i.e. direct, indirect, migrant, temporary, casual, etc.)	**Yes: 1 point**. Commitment to respect workers' or labour rights and specify all workers, including permanent, temporary, etc. **Partial: 0.5 points**. If only mention workers' rights. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
86	Reference to Fundamental ILO Conventions or Free and Fair Labour Principles or equivalent	**Yes: 1 point**. Refer to all Fundamental ILO Conventions (either by ILO number or equivalent language i.e. state have no forced labour) or Free and Fair Labour Principles. **Partial: 0.5 points**. List only 4 or more, but not all, Fundamental ILO Conventions. **No: 0 points**. (Eight Fundamental ILO conventions: Freedom of Association (No. 87); Right to Organise and Collective Bargaining (No. 98); No Forced Labour (No. 29 & No. 105); Minimum Age (No. 138); Worst Forms of Child Labour (No. 182); Equal Remuneration (No. 100); No Discrimination (No. 111))	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
87	Total number of employees	**Yes: 1 point**. Across all operations or for palm oil operations, if specified. **Partial: 0.5 points**. Data more than two year olds or unclear figures. **No: 0 points**. Not reported or data more than 5 years old.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)

88	Percentage of temporary employees	**Yes: 1 point**. Across all operations or for palm oil operations, if specified. Input figure and %. Calculate % if not given by dividing by total number of workers if % not reported directly by company. May also be called casual, contract or seasonal employees. **Partial: 0.5 points**. Data more than two years' old or unclear figures. **No: 0 points**. Not reported or data more than 5 years old.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
89	Percentage of women employees	**Yes: 1 point**. Across all operations or for palm oil operations, if specified. Input figure and %. Calculate % if not given by dividing by total number of workers if % not reported directly by company. **Partial: 0.5 points**. Data more than two years' old or unclear figures. **No: 0 points.** Not reported or data more than 5 years old.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
90	Minimum wage that the company pays	**Yes: 1 point**. If state minimum wage paid or state that pay legal minimum wage for all workers (employed in palm oil operations). **Partial: 0.5 points**. If state minimum wage paid or that pay legal minimum wage, but not paid for all workers (i.e. temporary workers not paid minimum wage). **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
91	Commitment to address occupational health and safety	**Yes: 1 point.** Commitment to address health and safety at work or similar. **No: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
92	Lost time accident rate	**Yes: 1 point**. For whole company or for palm oil operations (i.e. mills, refineries, plantations). **Partial: 0.5 points**. If unclear what relates to or data more than two years old. **No: 0 points.** If only for non-palm oil operations (i.e. rubber operations) or data more than five years old.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
93	Number of fatalities as a result of work-based accidents	**Yes: 1 point**. For whole company or for palm oil operations (i.e. mills, refineries, plantations). **Partial: 0.5 points**. If unclear what relates to or data more than two years old. **No: 0 points**. If only for non-palm oil operations (i.e. rubber operations) or data more than five years old.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
94	Provision of personal protective equipment and pesticide training	**Yes: 1 point**. Specify that provide personal protective equipment (PPE) and pesticide training in relation to palm oil operations. **Partial: 0.5 points**. Only mention one. **No: 0 points**.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)

Certification standards

ID	Indicator	Research protocols	Research sources
95	Member of the Roundtable on Sustainable Palm Oil (RSPO)	**Yes: 1 point** **Partial: 0.5 points**. Only subsidiary/subsidiaries are members. **No: 0 points.** Neither company or any of their oil palm subsidiaries or RSPO membership currently suspended (if company is suspended from the RSPO, still assess against RSPO indicators)	**Primary sources**: RSPO website
96	Submitted most recent RSPO Annual Communication of Progress (ACOP)	If company recently joined the RSPO they do not have to submit an ACOP in the first year: disable indicator for the first year. **Yes: 0.5 points** **No: 0 points** (if company is suspended from the RSPO, still assess against indicator)	**Primary sources**: RSPO member page and RSPO ACOP
97	Listed all countries and regions in which operates in most recent RSPO Annual Communication of Progress (ACOP)	If company recently joined the RSPO they do not have to submit an ACOP in the first year: disable indicator for the first year. Compare locations in reported in ACOP versus those reported in other sources. **Yes: 0.5 points.** **No: 0 points**. If a country or provinces not reported or not an RSPO member or most recent ACOP unpublished (if company is suspended from the RSPO, still assess against indicator)	**Primary sources**: Company's RSPO ACOP report **Secondary sources**: Company website, company annual and sustainability reports, company presentations, company financial reports (whichever is most recent)
98	Time-bound plan for achieving 100% RSPO certification of estates within 5 years or achieved 100% RSPO-certification of estates	Input year. Note if does not cover whole scope of operations. **Yes: 0.5 points**. If target within 5 years or already met. **No: 0 points**. If target over 5 years or if missed target.	**Primary source**: Company's RSPO ACOP report **Secondary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
99	Time-bound plan for achieving 100% RSPO certification of scheme/associated smallholders within 5 years or achieved 100% RSPO-certification of scheme/associated smallholders	Disable if no smallholders. Input year. **Yes: 0.5 points**. If target within 5 years or already met. **No: 0 points**. If target over 5 years or if missed target.	**Primary source**: Company's RSPO ACOP report **Secondary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
100	Time-bound plan for achieving 100% RSPO certification of all supply chains	Disable if not a trader. Input year. **Yes: 0.5 points.** **No: 0 points.**	**Primary source**: Company's RSPO ACOP report **Secondary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)

101	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	**Yes: 0.5 point**. If did not have mill built when joined, then assess from year when mill built. If only trader, then date of first supply chain certification. Input year of first certification. **No: 0 points**	**Primary source**: Company's RSPO ACOP report **Secondary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
102	Percentage of mills RSPO-certified	Disable if do not own any mills. Divide number of mills certified by total number of mills. Award different points based on %: **2 points = 75%-100%** **1.5 points = 50-74%** **1 point = 25-49%** **0.5 points = 1-24%** **0 points = 0%**	**Primary source**: Company's RSPO ACOP report **Secondary sources**: Company website, company annual and sustainability reports, company presentations, company financial reports, RSPO certification certificates on the RSPO website (whichever is the most recent)
103	Percentage of area (ha) RSPO-certified	Divide total certified area by total land for palm oil cultivation. Award different points based on %: **2 points = 75%-100%** **1.5 points = 50-74%** **1 point = 25-49%** **0.5 points = 1-24%** **0 points = 0%**	**Primary source**: RSPO website http://www.rspo.org/certification/certified-growers, company's RSPO ACOP report **Secondary sources**: Company website, company annual and sustainability reports, company presentations, RSPO certification certificates on the RSPO website (whichever is the most recent)
104	Percentage of scheme/associated smallholders RSPO-certified	Disable if none. Divide amount certified by amount of FFB purchased. Award different points based on %: **2 points = 75%-100%** **1.5 points = 50-74%** **1 point = 25-49%** **0.5 points = 1-24%** **0 points = 0%**	**Primary source**: Company's RSPO ACOP report **Secondary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)

105	Percentage of FFB supply from independent FFB suppliers that is RSPO-certified	Disable if none. Inclusive of independent smallholders, outgrowers and other 3rd party suppliers. Divide amount certified by amount of FFB purchased. Award different points based on %: **2 points = 75%-100%** **1.5 points = 50-74%** **1 point = 25-49%** **0.5 points = 1-24%** **0 points = 0%**	**Primary source**: Company's RSPO ACOP report **Secondary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
106	Percentage of all palm oil and oil palm products handled/traded/processed that are RSPO-certified	Disable if not trader Divide total amount certified by total amount processed/traded Award different points based on %: **2 points = 75%-100%** **1.5 points = 50-74%** **1 point = 25-49%** **0.5 points = 1-24%** **0 points = 0%**	**Primary source**: Company's RSPO ACOP report **Secondary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
107	Sells or processes/trades RSPO-certified palm oil through Segregated or Identity Preserved supply chains	**Yes: 1 point**. Report Segregated and/or Identity Preserved. Can be in combination with others. **No: 0 points**	**Primary source**: Company's RSPO ACOP report **Secondary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent)
108	Indonesia Sustainable Palm Oil (ISPO) certified	Disable if do not operate in Indonesia. **Fully certified: 1 point**. Must state certified rather than audits been done or similar. **Partially certified: 0.5 points** **Not certified: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source**: ISPO website (http://www.ispo-org.or.id/index.php?option=com_content&view=article&id=79&Itemid=233&lang=en)
109	Malaysia Sustainable Palm Oil (MSPO) certified	Disable if not operate in Malaysia. **Fully certified: 1 point**. Must state certified rather than audits been done or similar. **Partially certified: 0.5 points** **Not certified: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source**: MSPO website (https://www.mpocc.org.my/facts-and-figures)

110	Certified under voluntary sustainability certification scheme (e.g. ISCC, SAN, RSB, etc.)	Input in answer. **Yes: 1 point**. If certified for palm oil operations under voluntary schemes, including ISSC, SAN, RSB, organic, ISO 14001. **Partial: 0.5 points**. If only IS0 14001 certified, or if audited but not yet clearly certified. **No: 0 points**. If member of scheme/s, but not yet certified.	**Primary sources**: Company website, company annual and sustainability reports, company presentations (whichever is most recent) **Secondary source**: ISCC website (valid certificates: http://www.iscc-system.org/en/certificate-holders/valid-certificates/ - certificate must be valid and for palm, and certified as FA (farm/plantation), FG (first gathering point) or OM (oil mill) if grower or as TR (trader) or TRS (trader with storage) if trader), SAN website (http://san.ag/web/public-certificate-search/), RSB website

Smallholders and suppliers

ID	Indicator	Research protocols	Research sources
111	Programme to support scheme smallholders	Disable if no scheme/associated/plasma smallholders. Input type of smallholders supported. **Yes: 1 point** **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations, RSPO ACOP
112	Details of support programme for scheme smallholders	Disable if no scheme smallholders. Input types of activities. **Yes: 1 point**. State types of support. **No: 0 points** (For example: yields and productivity, health and safety training, good agricultural practices, financial management, increasing access to inputs and markets, cooperative development, securing land tenure, certification, providing recycled FFBs as fertiliser, etc. This list is not exhaustive.)	**Primary sources**: Company website, company annual and sustainability reports, company presentations, RSPO ACOP
113	Number or percentage of scheme smallholders involved in programme	Disable if no scheme smallholders. Input figure or %. **Yes: 1 point** **Partial: 0.5 points**. Provides some details on numbers involved, but unclear how many supported. **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations, RSPO ACOP
114	Programme to support independent smallholders	Disable if no independent smallholders. **Yes: 1 point** **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations, RSPO ACOP

115	Details of support programme for independent smallholders	Disable if no suppliers. Input types of activities. **Yes: 1 point**. State types of support. **No: 0 points** (For example: yields and productivity, health and safety training, good agricultural practices, financial management, increasing access to inputs and markets, cooperative development, securing land tenure, certification, providing recycled FFBs as fertiliser, etc. This list is not exhaustive.)	**Primary sources**: Company website, company annual and sustainability reports, company presentations, RSPO ACOP
116	Number or percentage of independent smallholders involved in programme	Disable if no suppliers. Input figure or %. **Yes: 1 point** **Partial: 0.5 points.** Provides some details on numbers involved, but unclear how many supported. **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations, RSPO ACOP
117	Process used to prioritise, assess and/or engage suppliers on compliance with company's policy and/or legal requirements	Disable if no suppliers. **Yes: 1 point**. Describe the tools or method that the company uses to prioritize, assess and/or engage suppliers (e.g. risk assessments, monitoring, details of engagement process, etc.). **Partial: 0.5 points**. If only describe tools or method for ensuring compliance with some parts of policy/legal requirements (i.e. only refer to human rights compliance) **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations, **Secondary sources**: TFT website
118	Suspension or exclusion criteria for suppliers	Disable if no independent suppliers. **Yes: 1 point.** If clearly state criteria for when excluded, such as steps that will be taken or after a certain period of time. **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations
119	Number or percentage of suppliers assessed and/or engaged	Disable if no independent suppliers. Input in answer how many assessed or engaged. **Yes: 1 point** **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations

Governance and grievances

ID	Indicator	Research protocols	Research sources
120	Commitment to ethical conduct and prohibition of corruption	**Yes: 1 point**. If commit to both ethical/fair conduct and prohibition of corruption (such as bribery and fraud) **Partial: 0.5 points**. Only mentions one. **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations
121	Whistleblowing procedure	**Yes: 1 point**. Flow chart or clear description of steps taken, including how whistle blowers are protected. **Partial: 0.5 points**. If only state allow for whistleblowing **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations

122	Own grievance or complaints system	**Yes: 1 point**. Clear grievance or complaints system i.e. if have grievance employees fill in form or state process. **Partial: 0.5 points**. If only mention have grievance system, but no other details, or only system for certain issues or in relation to only certain policies. State in answer. **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations
123	Accessible to internal stakeholders (i.e. employees)	**Yes: 1 point**. Internal stakeholders can be inclusive of employees, owners, investors, board of directors. **No: 0 points**	**Primary sources**: Company website, company annual and sustainability reports, company presentations
124	Accessible to external stakeholders	**Yes: 1 point**. External stakeholders can be inclusive of customers, communities, suppliers, government and civil society. No: 0 points	**Primary sources**: Company website, company annual and sustainability reports, company presentations
125	Grievances, if anonymity not requested, including the following details: date; issue; complainant category; actions taken; status	**All details disclosed: 2 points** **Three or four details: 1 point** **One or two details: 0.5 points** **None: 0 points.**	**Primary sources**: Company website, company annual and sustainability reports, company presentations