



Indicators and scoring criteria for assessing palm oil producers, processors and traders – November 2020

SPOTT uses a detailed framework of indicators and scoring criteria to assess palm oil producers, processors and traders on their public disclosure regarding their organisation, policies and practices related to environmental, social and governance (ESG) best practice. This ensures a fair and consistent approach to assessing all companies on SPOTT. To gain points, a company must make the required information publicly available on its website; within its annual reports, sustainability reports, presentations or other public documents; on the websites of its parent company and/or subsidiaries (if applicable), or on specific third-party platforms (“External sources”).

SPOTT classifies indicators according to the following categories:

Organisation: The transparency and content of company disclosure regarding its operations, assets and management structure.

Examples include total landbank hectarage, the number of mills owned, reporting of salary by gender, and whether the company publishes a sustainability report.

Policy: The transparency and content of company disclosure regarding the policies, commitments and processes it has to guide its operations and practices on the ground.

Examples include policies on no deforestation, zero burning, and respecting human rights.

Practice: The transparency and content of company disclosure regarding activities it undertakes, in order to actively progress towards its targets and implement its policies and commitments on the ground.

Examples include reported activities to monitor deforestation and to manage fires in concessions, and the percentage of the company’s supply traceable to mill and plantation/concession level.

Within the practice category, SPOTT differentiates between data that is self-reported by companies and data that is externally verified (aligning with the Accountability Framework Initiative [AFi]),¹ as follows:

Externally verified: Assessment and validation of compliance, performance and/or actions taken by a company relative to its commitment that is verified by either a second- or third-party (as defined by the AFi).

Self-reported: Reporting of compliance, performance, and/or actions taken by a company relative to its commitment that is not externally verified, including data that is verified by a first-party (as defined by the AFi).

Disclosure types: Organisation Policy Practice

¹ https://accountability-framework.org/definitions/?definition_category=44

Disclaimer: Indicators have been classified as Environmental (E), Social (S), Governance (G) or a combination thereof. ZSL recognises that many issues cover multiple dimensions of ESG but has classified the indicators based on their predominant impact where possible.

 Sustainability policy and leadership		
ID	Indicator	Scoring criteria
1	Sustainable palm oil policy or commitment for all its operations ESG	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Has own policy on sustainable/responsible/ethical (or similar) palm oil for all 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 covers all its operations. Can be a standalone document or clear policies on sustainability. The policy should cover multiple dimensions of sustainability across the company's operations covering both social and environmental issues.</p> <p>Ⓜ [0.5 points] Partial: 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, but not clear that policy applies to all its operations (i.e. all palm oil it produces, processes, purchases and/or trades); or only general policies/commitments; or policy does not cover both social and environmental issues.</p> <p>✘ [0 points] No: Has no policy/commitment; or only general statement that commits to sustainability; or only has corporate social responsibility (CSR) programme.</p>
2	Sustainability palm oil policy or commitment applies to all suppliers ESG	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✔ [1 point] Yes: Has own policy on sustainable/responsible/ethical (or similar) palm oil for all suppliers (direct and indirect). Can be a standalone document or clear policies on sustainability. The policy should cover multiple dimensions of sustainability across the company's operations covering both social and environmental issues.</p> <p>Ⓜ [0.5 points] Partial: Commitment only applies to some suppliers; or only general policies/commitments; or policy does not cover both social and environmental issues; or has separate supplier/sourcing policy that is more limited in scope than main sustainability policy.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>
3	High-level position of responsibility for sustainability G	<p>✔ [1 point] Yes: Reports high-level position with sustainability responsibility, excluding board members.</p> <p>Ⓜ [0.5 points] Partial: Sustainability team or similar, but not clear which position has high-level responsibility; or data between two and five years old.</p> <p>✘ [0 points] No: No data; data over five years old; or undated.</p>
4	One or more members within the board of the company have responsibility for sustainability G	<p>Disabled if company is not publicly listed and does not have a board.</p> <p>✔ [1 point] Yes: One or more members have responsibility for sustainability within the board of directors.</p> <p>Ⓜ [0.5 points] Partial: Data between two and five years old.</p> <p>✘ [0 points] No: No data; data over five years old; or undated.</p>

5	Percentage or number of women in senior management team SG	<p>✔ [1 point] Yes: Reports number or percentage of women in senior management team or equivalent.</p> <p>Ⓟ [0.5 points] Partial: Gender balance not directly reported by company, but calculated from e.g. staff profiles/photos; or data between two and five years old.</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p> <p>N.B. Senior management team is defined as a group of higher-level executives within a company (normally five to twenty people).</p>
6	Percentage or number of women board members SG	<p>Disabled if company is not publicly listed and does not have a board.</p> <p>✔ [1 point] Yes: Reports number or percentage of women on the board of directors.</p> <p>Ⓟ [0.5 points] Partial: Gender balance not directly reported by company, but calculated from e.g. staff profiles/photos; or data between two and five years old; or figure is difficult to calculate using available data.</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p>
7	Member of multiple industry schemes or other external initiatives to reduce negative environmental or social outcomes associated with palm oil production ES	<p>Scope</p> <p>Comprehensive: Member of two or more schemes/initiatives..</p> <p>Limited: Member of only one scheme/initiative; or only subsidiary/parent company is a member of one or more schemes/initiatives.</p> <p>Insufficient: No membership.</p> <p>Scoring</p> <p>✔ [1 point] Yes: Comprehensive.</p> <p>Ⓟ [0.75 points] Partial: Limited.</p> <p>✘ [0 points] No: Insufficient.</p> <p>External sources: POIG http://poig.org/poig-members/; UNGC www.unglobalcompact.org/what-is-gc/participants; WBCSD http://www.wbcsd.org/Overview/Our-members; TFA 2020 https://www.tfa2020.org/en/about-tfa/partners/; HCS http://highcarbonstock.org/members/; HCVRN https://hcvnetwork.org/who-we-are/; FFA http://www.firefreealliance.org/feed/organizations; Natural Capital Coalition http://naturalcapitalcoalition.org/who/coalition-organizations/; GAA http://globalagribusinessalliance.com/members/; SASPO https://saspo.org/membership/members-listing/; GRI Community member https://www.globalreporting.org/Pages/GRIOrganizationsSearchPage.aspx; NYDF https://nydfglobalplatform.org/endorsers/; PONGO Alliance http://www.pongoalliance.org/about-us/partners/; or others clearly focused on reducing negative environmental or social outcomes associated with palm oil production (assessed on case-by-case basis).</p>
8	Collaboration with stakeholders to reduce negative environmental or social outcomes associated with palm oil production ES	<p>Scope</p> <p>Comprehensive: Describes activities with stakeholders (governments/NGOs/academic institutions) to support positive environmental or social outcomes associated with palm oil production, such as conservation projects, jurisdictional approaches, sectoral initiatives, multi-stakeholder or community collaborations, or strengthening of certification schemes.</p> <p>Limited: Provides examples of activities with stakeholders, but no/very limited details given or not clearly focused on reducing negative environmental or social outcomes associated with palm oil production; or data between two and five years old.</p> <p>Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring</p> <p>✔ [1 point] Yes: Comprehensive.</p> <p>Ⓟ [0.5 points] Partial: Limited.</p> <p>✘ [0 points] No: Insufficient.</p>

<p>9</p> 	<p>Sustainability report published within last two years ESG</p>	<p>✔ [1 point] Yes: Published sustainability report, progress update or integrated annual/sustainability report within last two years (i.e. can publish in year of assessment minus two years and cover year of assessment minus three years). The report should cover both environmental and social aspects in detail.</p> <p>🟡 [0.5 points] Partial: Report/progress update published between two and three years ago.</p> <p>✖ [0 points] No: No report; or report/progress update published over three years ago; or limited details in annual report.</p> <p>External source: GRI database http://database.globalreporting.org/search/.</p>
<p>10</p> 	<p>Reports through standardised reporting systems ESG</p>	<p>✔ [1 point] Yes: Reports in one or more standardised reporting systems within the last two years. (e.g. report prepared in accordance with GRI standards and published on GRI database; or company has submitted at least one CDP questionnaire).</p> <p>🟡 [0.5 points] Partial: States that report has been prepared in accordance with GRI standards but no report has been published on GRI database; or report has been published on GRI database but not prepared in accordance with GRI standards; or only subsidiary follows scoring criteria for 1 point.</p> <p>✖ [0 points] No: No reporting standards used; or reporting over two years old.</p> <p>External sources: GRI https://database.globalreporting.org/; CDP Forests' reporting questionnaire https://www.cdp.net/en/responses; or other reporting and disclosure platforms to be assessed on a case by case basis.</p>
<p>11</p> 	<p>Verification report on compliance with POIG Charter, if a POIG member ESG</p>	<p>Disabled if not a POIG member.</p> <p>Scope Comprehensive: POIG verification report has been published. Insufficient: No POIG verification report has been published. N.B. Limited reporting option not applicable for this indicator.</p> <p>Scoring ✔ [1 point] Yes: Comprehensive. ✖ [0 points] No: Insufficient.</p> <p>External source: POIG http://poig.org/the-poig-charter/poig-verification-assessments-reports/.</p>
<p>12</p> 	<p>Climate risks assessment available EG</p>	<p>Scope Comprehensive: The company has conducted and published an assessment of climate-related risks including for example: actual and potential impacts of climate change on the company; metrics, targets and processes used to assess or manage climate risks; responsibilities. CDP Climate questionnaire can be accepted if publicly available. Limited: Only the summary of the risk assessment is available. Insufficient: No climate-related risks assessment or summary available. N.B. See further information and guidance on conducting climate risk assessments on TCFD website (https://www.fsb-tcf.org/publications/final-implementing-tcf-recommendations/).</p> <p>Scoring N.B. Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG are not applicable for this indicator as it is not included in the RSPO Principles and Criteria/POIG Charter.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified. 🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. 🟡 [0.5 points] Partial: Limited, self-reported. ✖ [0 points] No: Insufficient.</p> <p>External source: POIG http://poig.org/the-poig-charter/poig-verification-assessments-reports/.</p>



Landbank, maps and traceability

ID	Indicator	Scoring criteria
13	Total land area managed/controlled for oil palm (ha) ES	<p>Disabled if only a processor/trader.</p> <p>✓ [1 point] Yes: Total landbank the company manages/controls for oil palm (usually including planted area, unplanted area, and area under conservation and scheme/plasma smallholders, may also include infrastructure or other crops if clearly stated).</p> <p>Ⓜ [0.5 points] Partial: Only provides total landbank including other crops but the area for oil palm is unclear; or data provided does not cover company's known scope of operations; or figure complicated to calculate; or contradictory figures published from same time period (i.e. same year); or data between two and five years old.</p> <p>✗ [0 points] No: No data; or data over five years old; or undated; or figure provided aggregates area controlled by the company and its independent suppliers.</p> <p>N.B. Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,000 ha planted and the Sustainability Report states a figure which is 1,000 ha more or less than 20,000, then these are deemed contradictory figures.</p> <p>External source: RSPO ACOP 2.1.8 Total land controlled/managed for oil palm cultivation (autosum).</p>
14	Total oil palm planted area (ha) ES	<p>Disabled if only a processor/trader.</p> <p>✓ [1 point] Yes: Total area planted with oil palm, including both estates/nucleus and scheme smallholder/plasma areas, if applicable.</p> <p>Ⓜ [0.5 points] Partial: Data between two and five years old; or data provided does not cover company's known scope of operations; or figure complicated to calculate; or contradictory figures are published from same time period (i.e. same year).</p> <p>✗ [0 points] No: No data; or data over five years old; or undated; or figure provided aggregates area controlled by the company and its independent suppliers.</p> <p>N.B. Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,000 ha planted and the Sustainability Report states a figure which is 1,000 ha more or less than 20,000, then these are deemed contradictory figures.</p> <p>External source: RSPO ACOP 2.1.2 Total land controlled/managed for oil palm cultivation, planted. RSPO ACOP 2019 (max 0.5 points) 2.1.2 Total land controlled or managed for oil palm cultivation - planted and infrastructure.</p>
15	Plasma/scheme smallholders planted area (ha) ES	<p>Disabled if no plasma/scheme smallholders or if only a processor/trader.</p> <p>✓ [1 point] Yes: Total plasma/scheme smallholder area planted with oil palm.</p> <p>Ⓜ [0.5 points] Partial: Data between two and five years old; or data provided does not cover company's known scope of operations; or figure complicated to calculate; or contradictory figures published from same time period (i.e. same year).</p> <p>✗ [0 points] No: No data; or data over five years old; or undated.</p> <p>N.B. Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,000 ha planted and the Sustainability Report states a figure which is 1,000 ha more or less than 20,000, then these are deemed contradictory figures.</p> <p>External source: RSPO ACOP 2.1.6 Total land under scheme/plasma smallholders certified and 2.1.7 Total land under scheme/plasma smallholders uncertified.</p>

<p>16</p> 	<p>Unplanted (areas designated for future planting) (ha) ES</p>	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Area not yet planted but has been designated for future planting of oil palm, or that has obtained the necessary permits for oil palm planting (e.g. obtained HGU in Indonesia).</p> <p>Ⓟ [0.5 points] Partial: Unclear terminology (i.e. states "unplanted" or "unplanted including infrastructure"); or data provided does not cover company's known scope of operations; or figure complicated to calculate; or contradictory figures published from same time period (i.e. same year); or data between two and five years old</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p> <p>N.B. Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,000 ha planted and the Sustainability Report states a figure which is 1,000 ha more or less than 20,000, then these are deemed contradictory figures.</p> <p>External source: RSPO ACOP 2.1.3 Total area unplanted.</p>
<p>17</p> 	<p>Conservation set-aside area, including High Conservation Value (HCV) area (ha) ES</p>	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Area set aside for conservation, including HCV area, HCS area, and other areas such as peatlands, steep slopes, etc.</p> <p>Ⓟ [0.5 points] Partial: Data between two and five years old; or data provided does not cover company's known scope of operations; or figure complicated to calculate; or contradictory figures published from same time period (i.e. same year).</p> <p>✘ [0 points] No: No data; or data over five years old; or undated; or figure provided aggregates area set aside by the company and its suppliers.</p> <p>N.B. Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,000 ha planted and the Sustainability Report states a figure which is 1,000 ha more or less than 20,000, then these are deemed contradictory figures.</p> <p>External source: RSPO ACOP 2.1.4 Total land designated and managed as HCV areas; 2.1.5 Other conservation area sets aside excluding HCV areas.</p>
<p>18</p> 	<p>Maps of estates/management units ES</p>	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Has names and geo-referenced maps which clearly show estate boundaries (e.g. shapefile or KML) for all estates; or specifies that maps represent 100% of concession sites in RSPO ACOP. Information must be in one or two places rather than spread in multiple places.</p> <p>Ⓟ [0.5 points] Partial: Has names and geo-referenced maps for some estates; or unclear if all estates; or only static image file showing locations of all/some estates; or only some coordinates which do not show estate boundaries; or data between two and five years old.</p> <p>✘ [0 points] No: No data; or data over five years old; or undated; or static image file not at a local scale (i.e. cannot determine accurately where estate located) or text on image unreadable.</p> <p>N.B. If clearly states no expansion in landbank then maps may be over two years old for full points.</p> <p>External sources: RSPO ACOP 2018 5.1 Concession map; Map declaration; 5.2 concessions acquired or change in ownership; RSPO ACOP 2019 5.1 Has your company submitted concession maps to the RSPO in previous ACOP cycles?; 5.2 concessions acquired or change in ownership; Global Forest Watch oil palm concessions; GeoRSPO http://www.rspo.org/geo-rspo.</p>
<p>19</p> 	<p>Maps of scheme/plasma smallholders ES</p>	<p>Disabled if no scheme/plasma smallholders or if only a processor/trader.</p> <p>✔ [1 point] Yes: Geo-referenced maps (shapefile or KML) for all scheme smallholder estates.</p> <p>Ⓟ [0.5 points] Partial: Geo-referenced maps for some scheme smallholder estates; unclear if all scheme smallholders; or only has image file showing location of all/some scheme smallholders; or data between two and five years old.</p> <p>✘ [0 points] No: No data; data over five years old; or undated; or if static image file not at a local scale (i.e. cannot determine accurately where estate located) or text on image unreadable.</p> <p>N.B. If clearly states no expansion in landbank then maps may be over two years old for full points.</p> <p>External sources: GeoRSPO http://www.rspo.org/geo-rspo.</p>

<p>20</p>	<p>Names and locations of all third-party supplying plantations ES</p>	<p>Disabled if no suppliers or if only has scheme smallholders.</p> <p>✔ [1 point] Yes: Reports names and geo-referenced maps which clearly show estate boundaries (e.g. shapefile or KML) for all supplier estates within supply chain. Information must be in one or two places rather than spread in multiple places.</p> <p>Ⓟ [0.5 points] Partial: Only reports some of this information; or unclear if all supplying estates; or only has image file showing local locations of all/some estates; or data between two and five years old.</p> <p>✘ [0 points] No: No data; data over five years old; or undated.</p>
<p>21</p>	<p>Number of company-owned mills ES</p>	<p>Disabled if company does not own mills.</p> <p>✔ [1 point] Yes: Number of mills owned by the company.</p> <p>Ⓟ [0.5 points] Partial: Data between two and five years old; or data provided does not cover company's known scope of operations; or contradictory figures published from same time period (i.e. same year).</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p> <p>N.B. Contradictory figures are those which deviate from each other by more than 5%.</p> <p>External sources: RSPO ACOP 2.6.1 Number of Palm Oil Mills operated; RSPO Certified Growers https://www.rspo.org/certification/principles-and-criteria-assessment-progress; One Oil Palm Maps http://www.oneoilpalm.com/one-oil-palm-maps-directory/.</p>
<p>22</p>	<p>Names and locations of company-owned mills ES</p>	<p>Disabled if company does not own mills.</p> <p>✔ [1 point] Yes: Names and coordinates or addresses or or addresses capable of generating locations on Google Maps; or names and geo-referenced maps (e.g. shapefile, KML, etc.) for all mills (information matches number of mills reported by company (dated)).</p> <p>Ⓟ [0.5 points] Partial: As above, but only for some mills; or only static image showing location of all mills; or only names of mills; or no dated source indicating number of mills controlled (i.e. received zero points for indicator above); or otherwise unclear.</p> <p>✘ [0 points] No: No data; or if static image file not at a local scale (i.e. cannot determine accurately where mills are located) or text on image unreadable.</p> <p>External source: Global Forest Watch – oil palm mills and RSPO mills; GeoRSPO http://www.rspo.org/geo-rspo.</p>
<p>23</p>	<p>Number (or percentage) of company-owned mills that source from company-owned operations and/or third parties ES</p>	<p>Disabled if company does not own mills.</p> <p>✔ [1 point] Yes: The company reports the number (or percentage) of company-owned mills that source FFB from company-owned plantations and the number (or percentage) of company-owned mills that source FFB from third-party plantations (if applicable).</p> <p>Ⓟ [0.5 points] Partial: Data provided does not cover company's known scope of operations; or does not report one if has both; or data between two and five years old.</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p>
<p>24</p>	<p>Reports total volumes (or percentages) sourced by company-owned mills that come from company-owned operations and/or third parties ES</p>	<p>Disabled if company does not own mills.</p> <p>✔ [1 point] Yes: The company reports the total volume of FFB sourced by company-owned mills that comes from company-owned plantations and the total volume of FFB sourced by company-owned mills that comes from third-party plantations (if applicable).</p> <p>Ⓟ [0.5 points] Partial: Data provided does not cover company's known scope of operations; or only reports volume for one if has both; or data between two and five years old.</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p>

<p>25</p> <p>Number of third-party supplying mills</p> <p>ES</p>		<p>Disabled if company does not source from supplying mills.</p> <p>✔ [1 point] Yes: Number of all third-party supplying mills (mills supplying Crude Palm Oil (CPO) and Palm Kernel (PK)).</p> <p>Ⓟ [0.5 points] Partial: Data between two and five years old; or data provided does not cover company's known scope of operations (e.g. only covers one country); or approximate data only (e.g. states that sources from over 100 mills).</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p>
<p>26</p> <p>Names and locations of all third-party supplying mills</p> <p>ES</p>		<p>Disabled if company does not source from supplying mills.</p> <p>✔ [1 point] Yes: Names and coordinates; or addresses capable of generating locations on Google Maps; or names and geo-referenced maps (e.g. shapefile, KML) for all supplying mills. Information must match number of mills reported by company.</p> <p>Ⓟ [0.5 points] Partial: As above, but only for some mills; or static image showing location of all mills; or only names of mills; or unclear information provided on the above points; or no dated source indicating number of supplier mills (i.e. received zero points for indicator above).</p> <p>✘ [0 points] No: No data; or static image file not at a local scale (i.e. cannot determine accurately where mills estate located); or text on image unreadable.</p>
<p>27</p> <p>Number (or percentage) of third-party supplying mills that source from their own plantations and/or third-party plantations</p> <p>ES</p>		<p>Disabled if company does not source from supplying mills.</p> <p>✔ [1 point] Yes: The company reports the number (or percentage) of supplier mills in its supply chain that source from these suppliers' own plantations and the number of supplying mills that source from third-party plantations (if applicable).</p> <p>Ⓟ [0.5 points] Partial: Data provided does not cover company's known scope of operations; or does not report one if has both; or data between two and five years old.</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p>
<p>28</p> <p>Reports total volumes (or percentages) sourced from third-party supplying mills that come from the supplying mills' own operations and/or third parties</p> <p>ES</p>		<p>Disabled if company does not source from supplying mills.</p> <p>✔ [1 point] Yes: The company reports the total volume of FFB sourced by third-party supplying mills that comes from these suppliers' own operations and the total volume of FFB sourced from third-party supplier mills that comes from third parties (if applicable).</p> <p>Ⓟ [0.5 points] Partial: Data provided does not cover company's known scope of operations; or only reports volume for one if has both; or data between two and five years old.</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p>
<p>29</p> <p>Total volume (or percentage) sourced for refineries that comes from intermediary traders and/or refiners rather than directly from mills</p> <p>ES</p>		<p>Disabled if not a refiner or if only sources directly from mills.</p> <p>✔ [1 point] Yes: The company reports the total (or percentage) volume sourced for its refineries that comes from intermediary traders and/or refiners rather than directly from mills.</p> <p>Ⓟ [0.5 points] Partial: Data provided does not cover company's known scope of operations; or data between two and five years old.</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p>

<p>30</p> 	<p>Time-bound commitment to achieve 100% traceability to mill level ESG</p>	<p>Disabled if not a crusher/refiner/trader or only sources from own mills.</p> <p>✔ [1 point] Yes: Time-bound commitment to 100% traceability to mill (or 100% traceability to palm oil mills in a supply chain); or already 100% traceable (must have been reported within last two years); or already 100% Identity Preserved.</p> <p>Ⓟ [0.5 points] Partial: Commitment to less than 100% traceability; or commitment not time-bound; or in the past and not been met; or commitment does not cover all sourcing.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>
<p>31</p> 	<p>Percentage of supply traceable to mill level ESG</p>	<p>Disabled if not a crusher/refiner/trader or if only sources from own mills.</p> <p>Scope For downstream operations, overall percentage of palm oil supply (Crude Palm Oil (CPO) and Palm Kernel oil (PK)) traceable to mills (or percentage traceability to mill for refineries and kernel crushing plants). No points are awarded if data is over two years old or undated.</p> <p>Scoring Companies are awarded up to 1.0 point based on the percentage volume that is traceable to mill level (e.g. 0.4 points are awarded for companies that are 40% traceable to mill).</p> <p>✔ [1 point] Yes: 100% traceable.</p> <p>Ⓟ [0.01-0.99 points] Partial: 1-99% traceable.</p> <p>✘ [0 points] No: 0% traceable.</p> <p>[+] 1 point: Companies are awarded 1 additional point if their traceability data is externally verified (including through a certification body).</p>
<p>32</p> 	<p>Time-bound commitment to achieve 100% traceability to plantation level ESG</p>	<p>Disabled if only a grower, or if only sources from own plantations.</p> <p>✔ [1 point] Yes: Time-bound commitment to 100% traceability to plantation (or 100% FFB traceability); or already 100% traceable (must have been reported within last two years); or already 100% Identity Preserved.</p> <p>Ⓟ [0.5 points] Partial: Commits to less than 100% traceability; or not time-bound; or in the past and not been met; or unclear statement which does not specify plantation or farm level; or commitment does not cover all sourcing.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>
<p>33</p> 	<p>Percentage of fresh fruit bunches (FFB) supply to own mills traceable to plantation level ESG</p>	<p>Disabled if company does not own mills or if only sources from own plantations.</p> <p>Scope For the company's own mills (upstream operations), overall percentage of FFB supply traceable to plantation, including smallholders and suppliers, if applicable. Full points awarded if the company is 100% certified as RSPO Identity Preserved (IP); if partially IP RSPO certified percentage calculated out of total landbank. No points are awarded if data is over two years old or undated.</p> <p>Scoring Companies are awarded up to 1.0 point based on the percentage FFB from own mills that is traceable to plantation level (e.g. 0.4 points are awarded for companies that are 40% traceable to plantation level for their own mills).</p> <p>✔ [1 point] Yes: 100% traceable.</p> <p>Ⓟ [0.01-0.99 points] Partial: 1-99% traceable.</p> <p>✘ [0 points] No: 0% traceable.</p> <p>[+] 1 point: Companies are awarded 1 additional point if their traceability data is externally verified (including through a certification body, or if any of the company's mills have Identity Preserved certification).</p>

<p>34</p>	<p>Percentage of supply from third-party mills traceable to plantation level ESG</p>	<p>Disabled if not a crusher/refiner/trader or only sources from own mills.</p> <p>Scope For downstream operations, overall percentage of FFB supply or palm oil supply (Crude Palm Oil (CPO) and Palm Kernel oil (PK)) supply from third-party mills traceable to plantation.</p> <p>Scoring Companies are awarded up to 1.0 point based on the percentage FFB from supplying mills that is traceable to plantation level (e.g. 0.4 points are awarded for companies that are 40% traceable from supplying mills to plantation level).</p> <p>✓ [1 point] Yes: 100% traceable.</p> <p>Ⓟ [0.01-0.99 points] Partial: 1-99% traceable.</p> <p>✗ [0 points] No: 0% traceable; or data over two years old; or undated.</p> <p>[+] 1 point: Companies are awarded 1 additional point if their traceability data is externally verified (including through a certification body).</p>
<p>35</p>	<p>Publishes traceability data at refinery level ESG</p>	<p>Disabled if not a refiner.</p> <p>Scope Comprehensive: The company publishes percentage of supply traceable to plantation level per refinery for all refineries. Limited: The company only publishes percentage of FFB supply traceable to mill level; or publishes traceability to plantation level but not for all refineries. Insufficient: No data.</p> <p>Scoring N.B. Companies may report progress in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✗ [0 points] No: Insufficient.</p>
<p>36</p>	<p>Publishes traceability data at crusher level ESG</p>	<p>Disabled if not a crusher.</p> <p>Scope Comprehensive: The company publishes percentage of supply traceable to plantation level per crusher for all crushing facilities. Limited: The company only publishes percentage of FFB supply traceable to mill level; or publishes traceability to plantation level but not for all crushing facilities. Insufficient: No data.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✗ [0 points] No: Insufficient.</p>



Certification standards

ID	Indicator	Scoring criteria
37 	Member of the Roundtable on Sustainable Palm Oil (RSPO) ESG	<p>Scope</p> <p>Comprehensive: Whole company/group is a member of RSPO. Limited: Only subsidiary/subsidiaries are members. Insufficient: Neither company nor any of its oil palm subsidiaries are members; or RSPO membership is currently suspended (if company is suspended from the RSPO, it is still assessed against RSPO indicators).</p> <p>Scoring</p> <p>✔ [1 point] Yes: Comprehensive. ⚠ [0.75 points] Partial: Limited. ✖ [0 points] No: Insufficient.</p> <p>External source: https://rspo.org/members/all</p>
38 	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 ESG	<p>Disabled if company only became an RSPO member within last three years.</p> <p>Scope</p> <p>Comprehensive: Certified within three years or prior to November 2010. If did not have mill built when joined, then assessed from year when mill built; or if had legitimate reason why could not get certified in time then point awarded with explanation. If only a trader, then date of first supply chain certification assessed. Limited: Only subsidiary is a member and certified within three years or prior to November 2010. Insufficient: Not certified within three years.</p> <p>Scoring</p> <p>✔ [1 point] Yes: Comprehensive. ⚠ [0.75 points] Partial: Limited. ✖ [0 points] No: Insufficient.</p> <p>External source: RSPO ACOP 2018 4.1 Year of first RSPO estate certification (planned or achieved); (processor) 3.1 Year of first supply chain certification (planned or achieved); RSPO ACOP 2019 4.1 Which year did your company achieve (or plans to achieve) its first RSPO P&C certification?; 3.1 Which year did your company achieve/obtain (or expects to achieve/obtain) the RSPO supply chain certification or RSPO trader/distributor licence?</p>
39 	Submitted most recent RSPO Annual Communication of Progress (ACOP) ESG	<p>Disabled if company joined RSPO within the year and does not have to submit an ACOP.</p> <p>✔ [1 point] Yes: Submitted last ACOP. ⚠ [0.5 points] Partial: Only a subsidiary is a member and has submitted its most recent ACOP. ✖ [0 points] No: ACOP not submitted (if company is suspended from the RSPO, indicator still assessed).</p> <p>External source: https://rspo.org/members/acop.</p>

<p>40</p> 	<p>Listed all countries and regions in which operates in most recent RSPO Annual Communication of Progress (ACOP) ESG</p>	<p>Disabled if company joined RSPO within the year and does not have to submit an ACOP, or if only a processor/trader.</p> <p>✔ [1 point] Yes: All locations the company reports it operates in as a palm oil grower are reported in ACOP. This should be verified through reporting on company website.</p> <p>⚠ [0.5 points] Partial: Only a subsidiary is a member and has reported all locations in which it operates.</p> <p>✘ [0 points] No: Country or province not reported; or most recent ACOP unpublished (if company is suspended from the RSPO, still assessed against indicator); or not an RSPO member.</p> <p>External source: RSPO ACOP 2.3.1 Indonesia - Please indicate which province(s); 2.3.2 Malaysia - please indicate which state(s); 2.3.3 Other - please indicate which country(ies).</p>
<p>41</p> 	<p>Percentage of area (ha) RSPO-certified ESG</p>	<p>Disabled if only a processor/trader.</p> <p>Companies are awarded up to 1.0 point based on the percentage of area that is RSPO certified (i.e. 0.4 points are awarded for companies that have 40% of their area RSPO certified). Data must be within last two years. If percentage is not available, can be calculated by dividing total landbank by total RSPO certified area using figures from the same source, or using total certified area under RSPO P&C Certification (ACOP 2.2.2) divided by total land area controlled/managed for oil palm cultivation (ACOP 2.1.8). Indicator refers to landbank directly controlled (i.e. excluding independent smallholders and outgrower schemes).</p> <p>✔ [1 point] Yes: 100% certified.</p> <p>⚠ [0.01-0.99 points] Partial: 1-99% certified.</p> <p>✘ [0 points] No: 0% certified; or percentage figure cannot be calculated using available data; or not clear whether figure covers all operations and/or includes suppliers; or data over two years old; or undated.</p> <p>External sources: RSPO ACOP 2019 2.2.2 Total certified land under the RSPO P&C Certification, excluding scheme smallholders; 2.2.2.1 Certification progress - land under RSPO P&C Certification, excluding scheme smallholders; https://www.rspo.org/certification/principles-and-criteria-assessment-progress.</p>
<p>42</p> 	<p>Percentage of mills RSPO-certified ESG</p>	<p>Disabled if does not own any mills.</p> <p>Companies are awarded up to 1.0 point based on the percentage of mills that are RSPO certified (i.e. 0.4 points are awarded for companies that have 40% of their mills RSPO certified). Data must be within last two years.</p> <p>✔ [1 point] Yes: 100% certified.</p> <p>⚠ [0.01-0.99 points] Partial: 1-99% certified.</p> <p>✘ [0 points] No: 0% certified; or data over two years old, or undated.</p> <p>External source: RSPO ACOP 2.6.2 Number of Palm Oil Mills certified; RSPO certified growers https://www.rspo.org/certification/principles-and-criteria-assessment-progress.</p>
<p>43</p> 	<p>Time-bound plan for achieving 100% RSPO certification of estates and mills within five years or achieved 100% RSPO-certification of estates ESG</p>	<p>Disabled if only a crusher/refiner/trader.</p> <p>✔ [1 point] Yes: Target within five years or already met.</p> <p>⚠ [0.5 points] Partial: Only subsidiary is an RSPO member, and target within five years or already met.</p> <p>✘ [0 points] No: Target over five years; or missed target.</p> <p>External source: RSPO ACOP 4.2 Year expected to achieve 100% RSPO certification of estates and mills.</p>

<p>44</p> 	<p>Year expected to achieve 100% RSPO certification of all palm product processing facilities</p> <p>ESG</p>	<p>Disabled if only a grower/miller.</p> <p>✔ [1 point] Yes: Target year specified or already met target.</p> <p>Ⓜ [0.5 points] Partial: Only subsidiary is an RSPO member, and target year specified or already met target.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p> <p>External source: RSPO ACOP (processor) 3.3 Year expected to achieve 100% RSPO certification of all palm product processing facilities.</p>
<p>45</p> 	<p>Percentage of scheme/plasma smallholders (ha) RSPO-certified</p> <p>ESG</p>	<p>Disabled if only a processor/trader or if no schemed smallholders.</p> <p>Scoring</p> <p>Companies are awarded up to 1.0 point based on the percentage of scheme/plasma smallholders that are RSPO certified (i.e. 0.4 points are awarded for companies that have 40% of their scheme/plasma smallholders RSPO certified).</p> <p>✔ [1 point] Yes: 100% certified.</p> <p>Ⓜ [0.01-0.99 points] Partial: 1-99% certified.</p> <p>✘ [0 points] No: 0% certified; or data over two years old; or undated.</p> <p>External source: RSPO ACOP 2018: 2.1.6 Total land under Scheme/Plasma smallholders certified (hectares), 2.1.7 Total land under scheme/plasma smallholders uncertified; RSPO ACOP 2019: 2.2.3.1 Certification progress - land under scheme smallholders.</p>
<p>46</p> 	<p>Time-bound plan for achieving 100% RSPO certification of scheme/plasma/associated smallholders and outgrowers within five years or target already achieved</p> <p>ESG</p>	<p>Disabled if only a processor/trader or if has no scheme/plasma/associated smallholders or outgrowers.</p> <p>✔ [1 point] Yes: Target within five years or already met.</p> <p>Ⓜ [0.5 points] Partial: Only subsidiary is an RSPO member, and target within five years or already met.</p> <p>✘ [0 points] No: Target over five years; or missed target.</p> <p>External source: RSPO ACOP 4.3 Year expected to achieve 100% RSPO certification of Scheme/Plasma/Associated smallholders and Outgrowers.</p>
<p>47</p> 	<p>Percentage of FFB supply (tonnes) from independent smallholders/outgrowers/third-party FFB suppliers that is RSPO-certified</p> <p>ESG</p>	<p>Disabled if only a crusher/refiner/trader or if no independent suppliers, inclusive of independent smallholders, outgrowers including associated smallholders, or other third-party suppliers.</p> <p>Scoring</p> <p>Companies are awarded up to 1.0 point based on the percentage of FFB from independent smallholders/outgrowers/third-party FFB suppliers that is RSPO certified (i.e. 0.4 points are awarded for companies that have 40% of their FFB from independent smallholders/outgrowers/third-party FFB suppliers that is RSPO certified).</p> <p>✔ [1 point] Yes: 100% certified.</p> <p>Ⓜ [0.01-0.99 points] Partial: 1-99% certified.</p> <p>✘ [0 points] No: 0% certified.</p> <p>External source: RSPO ACOP 2018 2.5.3 Independent smallholders; 2.5.4 Outgrowers; 2.5.5 Other 3rd party supplier Total FFB volume that is supplied; RSPO ACOP 2019 2.5.4 Independent smallholders; 2.5.5 Outgrowers; 2.5.6 Other 3rd party supplier Total FFB volume that is supplied.</p>

<p>48 ■</p>	<p>Percentage of all palm oil and oil palm products handled/traded/processed (tonnes) that is RSPO-certified ESG</p>	<p>Disabled if only a grower/miller. Companies are awarded up to 1.0 point based on the percentage of all palm oil and oil palm products handled/traded/processed that is RSPO certified (i.e. 0.4 points are awarded for companies that have 40% of all palm oil and oil palm products handled/traded/processed that are RSPO certified). ✔ [1 point] Yes: 100% certified. Ⓟ [0.01-0.99 points] Partial: 1-99% certified. ✘ [0 points] No: 0% certified; or data over two years old, or undated. External source: RSPO ACOP (processor) 2.2.5 Total volume of all palm oil and oil palm products handled/traded/processed in the year; 2.3 Volume handled/traded/processed in the year that is RSPO-certified (tonnes).</p>
<p>49 ■</p>	<p>Sells or processes/trades RSPO-certified palm oil through Segregated or Identity Preserved supply chains ESG</p>	<p>Disabled if only a grower. ✔ [1 point] Yes: Sells (or process/trade if only trader) Segregated and/or Identity Preserved palm oil. Can be in combination with others. ✘ [0 points] No: Does not sell/process/trade Segregated and/or Identity Preserved palm oil; or data over two years old, or undated. External source: RSPO ACOP 2018 (P/T): 2.3.4 segregated; 2.3.5 Identity Preserved; RSPO ACOP 2019 (P/T): 2.3 Segregated; 2.3 Identity Preserved RSPO ACOP 2018 (Grower): 3.1.1 Identity Preserved CSPO; 3.1.2 Segregated CSPO; 3.5.1 Identity Preserved CSPK; 3.5.2 Segregated CSPK RSPO ACOP 2019 (Grower): 3.3 Identity Preserved/Segregated CSPO; 3.9 Identity Preserved/Segregated CSPK.</p>
<p>50 ■</p>	<p>Indonesia Sustainable Palm Oil (ISPO) certified (100%) ESG</p>	<p>Disabled if only a crusher/refiner/trader or if does not operate in Indonesia. Scope Comprehensive: 100% of company's operations (mills and estates) ISPO certified. Must state certified rather than audited or similar. Limited: Some of company's operations are ISPO certified. Insufficient: Not certified or only reports being audited. Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category. ✔ [1 point] Yes: Comprehensive, externally verified. Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. Ⓟ [0.5 points] Partial: Limited, self-reported. ✘ [0 points] No: Insufficient. External source: ISPO http://www.ispo-org.or.id/index.php?option=com_content&view=article&id=79&Itemid=233&lang=en.</p>

<p>51</p>	<p>Malaysia Sustainable Palm Oil (MSPO) certified ESG</p>	<p>Disabled if does not operate in Malaysia, or if only a trader, disabled if trader does not have physical possession of traded product.</p> <p>Scope Comprehensive: 100% of company's operations (mills and estates) MSPO certified (only counted as one if mill and estate in same location). Limited: Some of the company's operations (mill, estate or facility) is MSPO certified. Insufficient: Not certified or only reports being audited.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category. ✔ [1 point] Yes: Comprehensive, externally verified. 🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. 🟡 [0.5 points] Partial: Limited, self-reported. ✖ [0 points] No: Insufficient.</p> <p>External source: MSPO certified growers and processing facilities https://www.mpocc.org.my/mspo-certification. List of Certified Entities Under MSPO: https://mspotrace.org.my/Opmc_list; List of Certified Entities Under SCCS: https://mspotrace.org.my/Sccs_list.</p>
<p>52</p>	<p>Certified under voluntary sustainability certification scheme (e.g. ISCC, SAS, RSB) ESG</p>	<p>Scope Comprehensive: Any of the company's palm oil operations certified under voluntary schemes, including ISCC, SAN, RSB, and organic certification. Limited: Only ISO 14001 certified; or audited, but not yet clearly certified. Insufficient: Member of scheme/s, but not yet certified or audited.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category. ✔ [1 point] Yes: Comprehensive, externally verified. 🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. 🟡 [0.5 points] Partial: Limited, self-reported. ✖ [0 points] No: Insufficient.</p> <p>External sources: ISCC https://www.iscc-system.org/certificates/all-certificates/; Sustainable Agriculture Standard https://www.rainforest-alliance.org/business/solutions/certification/agriculture/certificate-search-public-summaries/; RSB https://rsb.org/certification/participating-operators/.</p>



Deforestation and biodiversity

ID	Indicator	Scoring criteria
53 	Commitment to zero deforestation or zero conversion of natural ecosystems E	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Company specifies a commitment to "no/zero deforestation" or "no/zero conversion" of natural ecosystems; or clearly states will not develop on HCV, HCS and peatland. Commitment must be in place as of 1 Jan 2020.</p> <p>Ⓟ [0.5 points] Partial: Company only has no/zero NET deforestation (acknowledges that some forest loss could be offset by forest restoration such as through purchasing REDD+, offsets or mitigation banking); or has unclear no deforestation commitment; or has a time-bound commitment to zero deforestation in the future.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator. Company has no commitment to reducing deforestation/conversion.</p> <p>N.B. Commitments made through outside initiatives are acceptable, but must meet the requirements of the indicator. For example, the New York Declaration on Forests (NYDF) allows 1) a weaker no NET deforestation approach. This SPOTT indicator requires a commitment to zero deforestation, and; 2) commits only to end forest loss by 2030. This SPOTT indicator requires a zero-deforestation commitment to be implemented no later than 1 Jan 2020 for full points. Partial parts are earned for a time-bound commitment to zero deforestation after 1 Jan 2020.</p>
54 	Commitment to zero deforestation or zero conversion of natural ecosystems applies to all suppliers E	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✔ [1 point] Yes: Company specifies commitment to "no/zero deforestation" or "no/zero conversion" of natural ecosystems, or to not develop on HCV, HCS and peatland applies to all suppliers (direct and indirect). Commitment must be in place as of 1 Jan 2020.</p> <p>Ⓟ [0.5 points] Partial: Company has no/zero net deforestation (acknowledges that some forest loss could be offset by forest restoration such as through purchasing REDD+, offsets or mitigation banking) which applies to all suppliers; or has unclear no deforestation commitment which applies to all suppliers; or zero-deforestation commitment only applies to some suppliers; or only has a time-bound commitment to sourcing from suppliers with a zero-deforestation policy in the future.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator. Company has no commitment to reducing deforestation/conversion.</p> <p>N.B. Commitments made through outside initiatives are acceptable, but must meet the requirements of the indicator. For example, the New York Declaration on Forests (NYDF) allows 1) a weaker no NET deforestation approach. This SPOTT indicator requires a commitment to zero deforestation, and; 2) Commits only to end forest loss by 2030. This SPOTT indicator requires a zero-deforestation commitment to be implemented no later than 1 Jan 2020 for full points. Partial points are earned for a time-bound commitment to zero deforestation after 1 Jan 2020.</p>
55 	Criteria for defining deforestation E	<p>✔ [1 point] Yes: Specifies the criteria or types of forest/areas that are not to be deforested (e.g. primary forests, Intact Forest Landscapes (IFLs), secondary forests, disturbed forests, HCS areas, HCV areas, etc.) and specifies a cut-off date beyond which deforestation or conversion would not be accepted. No points awarded if no commitment to no deforestation.</p> <p>Ⓟ [0.5 points] Partial: Only specifies the criteria/types of forests/areas that are not to be deforested or a cut-off date.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>

<p>56</p> 	<p>Evidence of monitoring deforestation</p> <p>E</p>	<p>Disabled if only a processor/trader.</p> <p>Scope</p> <p>Comprehensive: Specifies how deforestation is being monitored (i.e. how monitoring encroachment), including the extent of the area monitored and timeframe.</p> <p>Limited: Methodology, extent of area being monitored for deforestation, and/or timeframe is unclear; or data between two and five years old.</p> <p>Insufficient: No data; or data over five years old; or undated.</p> <p>N.B. This indicator focuses on all deforestation that occurs in a company's operational area either by itself or by third parties.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p>
<p>57</p> 	<p>Evidence of monitoring deforestation in supplier operations</p>	<p>Disabled if no suppliers, including scheme smallholders and independent suppliers.</p> <p>Scope</p> <p>Comprehensive: Specifies how deforestation is being monitored (i.e. how monitoring encroachment), including the extent of the area monitored and timeframe.</p> <p>Limited: Methodology, extent of area being monitored for deforestation, and/or timeframe is unclear; or data between two and five years old.</p> <p>Insufficient: No data; or data over five years old; or undated.</p> <p>N.B. This indicator focuses on all deforestation that occurs in a supplier's operational area either by itself or by third parties.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p>
<p>58</p> 	<p>Amount of illegal/non-compliant deforestation recorded in own operations</p> <p>E</p>	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Reports area of illegal or non-compliant deforestation recorded over the company's full operational area (area can be zero)</p> <p>Ⓟ [0.5 points] Partial: Data reported covers less than the company's operational area.</p> <p>✘ [0 points] No: No data; or data over two years old; or undated.</p>
<p>59</p> 	<p>Amount of illegal/non-compliant deforestation recorded in supplier operations</p> <p>E</p>	<p>Disabled if company only sources from own plantations.</p> <p>✔ [1 point] Yes: Reports area of illegal or non-compliant deforestation recorded within the company's suppliers' operational area (area can be zero).</p> <p>Ⓟ [0.5 points] Partial: Data reported does not cover all suppliers' entire operational area; or data between two and five years old.</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p>

60	Commitment to restoration of non-compliant deforestation/conversion E	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Company commits to restore ecosystems and their values to their prior condition and/or provide suitable compensation to restore these values in the case of non-compliant deforestation or conversion within the company's own operations. Commitment must specify a cut-off date beyond which deforestation or conversion would not be accepted and must include all non-compliance (i.e. not only restoration of HCVs without prior HCV assessment, as per RSPO Remediation and Compensation procedure).</p> <p>Ⓟ [0.5 points] Partial: Unclear commitment; or does not include a cut-off date, or commitment does not cover all non-compliance.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p> <p>N.B. This commitment is relevant to situations where a company may have failed (inadvertently or intentionally) to fully implement its commitment to zero deforestation. It also includes responsibility to remediate past harms in situations where a company purchases or acquires management rights to land where deforestation has been conducted by previous owners/managers.</p>
61	Commitment to restoration of non-compliant deforestation/conversion applies to all suppliers E	<p>For growers, disabled if has no suppliers including scheme smallholders and independent suppliers.</p> <p>✔ [1 point] Yes: Commitment to restore ecosystems and their values to their prior condition and/or provide suitable compensation to restore these values in the case of non-compliant deforestation or conversion applies all suppliers. Commitment must specify a cut-off date beyond which deforestation or conversion would not be accepted and must include all non-compliance (i.e. not only restoration of HCVs without prior HCV assessment, as per RSPO Remediation and Compensation procedure).</p> <p>Ⓟ [0.5 points] Partial: Unclear commitment; or does not include a cut-off date; or only applies to some suppliers, or does not cover all non-compliance.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>
62	Implementing a landscape or jurisdictional level approach ES	<p>Scope</p> <p>Comprehensive: For producers, participating in or supporting multi-stakeholder planning and policy efforts at a landscape or jurisdictional level. For downstream actors, examples of support of upstream programmes is acceptable (e.g. financial). Examples include: supporting improved land governance policies and institutions; establishing, supporting, and complying with landscape-scale monitoring and enforcement mechanisms; participating in jurisdictional standards or assessment frameworks; or supporting sustainable development activities.</p> <p>Limited: Statement about recognising the importance of a landscape or jurisdictional approach, but unclear if implementing; or only limited details available; or data between two and five years old.</p> <p>Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring</p> <p>N.B: Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p>
63	Commitment to biodiversity conservation E	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Commitment to conservation of biodiversity beyond just mentioning HCVs.</p> <p>✘ [0 points] No: Only mentions biodiversity; or only mentions biodiversity in relation to inside HCVs.</p>

<p>64</p>	<p>Commitment to biodiversity conservation applies to all suppliers</p> <p>E</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✔ [1 point] Yes: Commitment to conservation of biodiversity, beyond just mentioning HCVs, applies to all suppliers.</p> <p>Ⓟ [0.5 points] Partial: Commitment does not cover all suppliers.</p> <p>✘ [0 points] No: Only mentions biodiversity; or only mentions biodiversity in relation to inside HCVs.</p>
<p>65</p>	<p>Identified species of conservation concern, referencing international or national system of species classification</p> <p>E</p>	<p>Disabled if only a processor/trader.</p> <p>Scope</p> <p>Comprehensive: Company has identified species of conservation concern (i.e. rare, threatened, endangered), referencing an appropriate system of classification (e.g. IUCN Red List; national red list, CITES).</p> <p>Limited: Species have been identified but not classified according to an appropriate system.</p> <p>Insufficient: No data.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p> <p>[+] Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area that is currently RSPO certified against P&C 2013 & 2018 (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).</p>
<p>66</p>	<p>Examples of species and/or habitat conservation management</p> <p>E</p>	<p>Disabled if only a processor/trader.</p> <p>Scope</p> <p>Comprehensive: Multiple examples/evidence of species and/or habitat conservation management in company's set-aside areas or in surrounding landscape (can include activities in HCV, HCS, buffer zones, forests, peatlands, mangroves, wetlands, etc.). Examples include: rehabilitation of riparian areas, native forest restoration, enhancement of mangroves, tree planting, clearly marking boundaries, putting up signs, planting of native species, ensuring no roads, monitoring peatland subsidence, limiting access, patrols, etc.</p> <p>Limited: Only mentions one example of species and/or habitat management, or data between two and five years old.</p> <p>Insufficient: No examples reported; or data over five years old; or undated.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p>

67 	Commitment to no hunting or only sustainable hunting of species ES	<p>Disabled if only a processor/trader.</p> <p>✓ [1 point] Yes: Commitment to no hunting of all species or only sustainable hunting by local communities for subsistence purposes that does not cause decline of local species populations.</p> <p>Ⓟ [0.5 points] Partial: Only no hunting of endangered, rare, threatened species; or no hunting only applies to certain extent of operations (e.g. no hunting only in conservation set-asides).</p> <p>✗ [0 points] No: No commitment; or company allows employees to hunt.</p>
68 	Commitment to no hunting or only sustainable hunting of species applies to all suppliers ES	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✓ [1 point] Yes: Commitment to no hunting of all species or only sustainable hunting by local communities for subsistence purposes that does not cause decline of local species populations applies to all suppliers.</p> <p>Ⓟ [0.5 points] Partial: Only no hunting of endangered, rare, threatened species; or no hunting only applies to certain extent of operations (e.g. no hunting only in conservation set-asides); or commitment only applies to some suppliers.</p> <p>✗ [0 points] No: No commitment; or company allows employees to hunt.</p>

	<h2>High Conservation Value (HCV), High Carbon Stock (HCS) and impact assessments</h2>	
ID	Indicator	Scoring criteria
69 	Commitment to conduct High Conservation Value (HCV) assessments ES	<p>Disabled if only a processor/trader.</p> <p>✓ [1 point] Yes: Commitment to conduct HCV assessments.</p> <p>Ⓟ [0.5 points] Partial: Unclear commitment; or commitment clearly does not cover all operations (e.g. only covers one country).</p> <p>✗ [0 points] No: Does not meet requirements for this indicator.</p>
70 	Commitment to conduct High Conservation Value (HCV) assessments applies to all suppliers ES	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✓ [1 point] Yes: Commitment to conduct HCV assessments applies to all suppliers (direct and indirect).</p> <p>Ⓟ [0.5 points] Partial: Unclear commitment; or only applies to some suppliers.</p> <p>✗ [0 points] No: Does not meet requirements for this indicator.</p>

<p>71</p>	<p>High Conservation Value (HCV) assessments for planting undertaken prior to January 2015, and associated management and monitoring plans ES</p>	<p>Disabled if only a processor/trader or if company has not done any planting since 2015 AND has not acquired any land that was planted prior to 2015.</p> <p>Scope Comprehensive: At least one HCV assessment (full report or summary) conducted for planting undertaken prior to January 2015 publicly available. All HCV assessments made publicly available have associated management and monitoring plans (full plans or summaries). Limited: HCV assessments made publicly available, but do not have management and monitoring plans; or only some have management and monitoring plans; or has submitted RSPO NPPs, but no associated documents publicly available. Insufficient: None available; or only states has done HCV assessments, but no documents or summaries available.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category. ✔ [1 point] Yes: Comprehensive, externally verified. 🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. 🟡 [0.5 points] Partial: Limited, self-reported. ✖ [0 points] No: Insufficient.</p> <p>External sources: HCVRN https://hcvnetwork.org/find-a-report/; RSPO NPP Notifications http://www.rspo.org/certification/new-planting-procedures/public-consultations; RSPO ACOP 2015 2.6.1 Area planted in this reporting period; RSPO ACOP 2016 and 2017 2.4.1 New area planted in this reporting period.</p>
<p>72</p>	<p>High Conservation Value (HCV) assessments for all estates planted since January 2015 ES</p>	<p>Disabled if only a processor/trader or if no new planting since January 2015, unless has undertaken HCV assessments that are not for new planting.</p> <p>Scope Comprehensive: HCV assessments (reports or summaries) publicly available online for all areas newly planted; or no new planting but has done HCV assessment. Limited: HCV assessments clearly cover only a limited portion of company operations (e.g. one specific geography the company is known to operate in); or clearly don't cover all ongoing activities (e.g. new plantation development); or has submitted RSPO NPPs for all new plantings, but associated HCV assessment documents not publicly available; or HCV assessments submitted to HCVRN for review but not yet available. Insufficient: No HCV assessments available; or available only on request; or only states has done HCV assessments but no report or summary available.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category. ✔ [1 point] Yes: Comprehensive, externally verified. 🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. 🟡 [0.5 points] Partial: Limited, self-reported. ✖ [0 points] No: Insufficient.</p> <p>External sources: HCVRN https://www.hcvnetwork.org/als/public-summaries; RSPO NPP Notifications http://www.rspo.org/certification/new-planting-procedures/public-consultations; RSPO ACOP 2015 2.6.1 Area planted in this reporting period; RSPO ACOP 2016, 2017, 2018, 2019 2.4.1 New area planted in this reporting period.</p>

<p>73</p>	<p>High Conservation Value (HCV) management and monitoring plans for all estates planted since January 2015</p> <p>ES</p>	<p>Disabled if only a processor/trader or if no new planting since January 2015, unless has undertaken HCV assessments that are not for new planting.</p> <p>Scope</p> <p>Comprehensive: HCV management and monitoring plans (reports or summaries) publicly available for ALL areas newly planted (either as standalone documents or within HCV assessment reports); or no new planting but has HCV M&M plan.</p> <p>Limited: HCV management and monitoring plans (reports or summaries) publicly available only for some new plantings; or has submitted RSPO NPPs for all new plantings, but associated HCV management and monitoring plan documents not publicly available.</p> <p>Insufficient: No HCV management and monitoring plans, but new planting reported; or available only on request.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p> <p>External source: RSPO NPP Notifications http://www.rspo.org/certification/new-planting-procedures/public-consultations.</p>
<p>74</p>	<p>Commitment to only use licensed High Conservation Value (HCV) assessors accredited by the HCV Resource Network's Assessor Licensing Scheme (ALS)</p> <p>ES</p>	<p>Disabled if only processors/trader.</p> <p>✔ [1 point] Yes: Commits to only use HCV ALS licensed assessors.</p> <p>Ⓟ [0.5 points] Partial: Specifies HCV assessors, but not clearly ALS.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>
<p>75</p>	<p>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</p> <p>ES</p>	<p>For growers, disabled if only sources from independent smallholders.</p> <p>✔ [1 point] Yes: Commitment to use HCV ALS licensed assessors applies to all suppliers.</p> <p>Ⓟ [0.5 points] Partial: Specifies HCV assessors, but not clearly ALS; or commitment only applies to some suppliers.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>

<p>76</p>	<p>Satisfactory review of all High Conservation Value (HCV) assessments undertaken since January 2015 by the HCV ALS Quality Panel ES</p>	<p>Disabled if only a processor/trader or if no new planting since January 2015, unless has undertaken HCV assessments that are not for new planting. Scope Comprehensive: All HCV assessments since January 2015 have been quality reviewed and deemed satisfactory (if also has assessments still under review full points can still be awarded). Limited: Only some HCV assessments since January 2015 have been quality reviewed and deemed satisfactory. Insufficient: None quality reviewed or none deemed satisfactory; or all assessments still under review. Scoring  [1 point] Yes: Comprehensive.  [0.75 points] Partial: Limited.  [0 points] No: Insufficient. External source: https://hcvnetwork.org/find-a-report/.</p>
<p>77</p>	<p>Commitment to the High Carbon Stock (HCS) Approach ES</p>	<p>Disabled if only a processor/trader.  [1 point] Yes: Commitment to apply the HCS Approach, as defined by the HCS Approach Toolkit.  [0.5 points] Partial: Commitment clearly does not cover all operations (e.g. only covers one country); or not clearly the HCS Approach, but another high carbon stock assessment.  [0 points] No: Does not meet requirements for this indicator.</p>
<p>78</p>	<p>Commitment to the High Carbon Stock (HCS) Approach applies to all suppliers ES</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.  [1 point] Yes: Commitment to apply the HCS Approach, as defined by the HCS Approach Toolkit, applies to all suppliers.  [0.5 points] Partial: Not clearly the HCS Approach, but another high carbon stock assessment methodology; or commitment only applies to some suppliers.  [0 points] No: Does not meet requirements for this indicator.</p>
<p>79</p>	<p>High Carbon Stock (HCS) assessments ES</p>	<p>Disabled if only a processor/trader or if no new planting since January 2016. Scope Comprehensive: Any HCS assessment report or summary publicly available, including integrated HCV-HCS assessments, using either the HCS Approach or another high carbon stock method. Limited: An HCS assessment has been submitted to the HCSA website but is pending review (conducted but not yet publicly available). Insufficient: None available; or only on request; or states that has done HCS assessments but no report or summary available. Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.  [1 point] Yes: Comprehensive, externally verified.  [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.  [0.5 points] Partial: Limited, self-reported.  [0 points] No: Insufficient. External source: HCS Approach Registered Assessments http://highcarbonstock.org/registered-hcsa-assessments/.</p>

80 	Commitment to conduct social and environmental impact assessments (SEIAs) ES	<p>Disabled if only a trader.</p> <p>✔ [1 point] Yes: Commitment to conduct SEIAs (or both EIA and SIAs). Local equivalents are acceptable: e.g. AMDALs as EIA in Indonesia.</p> <p>Ⓜ [0.5 points] Partial: Commitment clearly does not cover all operations (e.g. only covers one country); only mentions EIA/AMDAL or SIA.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>
81 	Commitment to conduct social and environmental impact assessments (SEIAs) applies to all suppliers ES	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✔ [1 point] Yes: Commitment to conduct SEIAs (or both EIA and SIAs) applies to all suppliers (direct and indirect). Local equivalents are acceptable: e.g. AMDALs as EIA in Indonesia.</p> <p>Ⓜ [0.5 points] Partial: Only mentions EIA/AMDAL or SIA; or commitment only applies to some suppliers.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>
82 	Social and environmental impact assessments (SEIAs) available, and associated management and monitoring plans ES	<p>Disabled if only a trader.</p> <p>Scope</p> <p>Comprehensive: At least one social and environmental impact assessment (SEIA) (full report or summary) publicly available. All SEIAs made publicly available have associated management and monitoring plans (full plans or summaries).</p> <p>Limited: SEIAs (full report or summary) have been made publicly available, but do not have management and monitoring plans; or only SIAs or EIAs have been made publicly available; or has submitted RSPO NPPs, but no associated documents publicly available.</p> <p>Insufficient: None available; or only available on request; or only states has done SEIA, but no report or summary available.</p> <p>N.B. HCS assessment reports can include SEIA summaries.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓜ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓜ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p> <p>External source: NPP notifications http://www.rspo.org/certification/new-planting-procedures/public-consultations.</p>

	Peat, fire and greenhouse gas (GHG) emissions	
83 	Commitment to no planting on peat of any depth E	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Clear commitment to no planting on peat, clearly specifying for all depths of peatland or all peatland as defined using a recognised definition (e.g. RSPO definition).</p> <p>Ⓜ [0.5 points] Partial: Only certain depths or certain peatlands (e.g. forested); or commitment clearly does not cover all operations (e.g. only covers one country).</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p> <p>N.B. RSPO peat definition - https://rspo.org/news-and-events/announcements/rspo-organic-and-peat-soil-classification</p>

<p>84</p>	<p>Commitment to no planting on peat of any depth applies to all suppliers E</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✔ [1 point] Yes: Clear commitment to no planting on peat applies to all suppliers, clearly specifying for all depths of peatland or all peatland as defined using a recognised definition (e.g. RSPO definition).</p> <p>Ⓜ [0.5 points] Partial: Only certain depths or certain peatlands; or commitment only applies to some suppliers.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>
<p>85</p>	<p>Landbank or planted area on peat ES</p>	<p>Disabled if only processor/trader.</p> <p>✔ [1 point] Yes: Reports total area or planted area that is on peatland.</p> <p>Ⓜ [0.5 points] Partial: Data between two and five years old; or does not cover the full scope of a company's operations; or approximate or unclear figure provided.</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p> <p>N.B. If data over two years old but has not planted since figure reported then points can be awarded; figure may be contained within Life Cycle Assessment (LCA).</p>
<p>86</p>	<p>Implementation of commitment to no planting on peat of any depth E</p>	<p>Disabled if only a processor/trader OR if producer clearly states that it has no operations on peatland for above indicator ("Landbank or planted area on peat (ha)").</p> <p>Scope</p> <p>Comprehensive: Evidence that landbank on peat has not increased since previous year (unless additional landbank on peat is a result of an acquisition/merger or the availability of new data). Data must be reported every two years as a minimum.</p> <p>Limited: Data between two and five years old.</p> <p>Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓜ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓜ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p>
<p>87</p>	<p>Commitment to best management practices for soils and peat E</p>	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Commitment to best management practices (BMPs)/good agricultural practices (GAP) for soils AND peat (or only soils if clearly states no peat in any operations). For example, not degrading, reducing compaction, no erosion, or conserving soils. Must be a full commitment to best practice, not just a limited selection of practices (e.g. a simple statement on preventing erosion).</p> <p>Ⓜ [0.5 points] Partial: Only commits to BMPs for soils or peat; or commits to a limited selection of practices for both soils AND peat; or does not cover all of the company's operations.</p> <p>✘ [0 points] No: No commitment; or only covers a limited selection of practices for soil OR peat.</p>

<p>88</p> 	<p>Commitment to best management practices for soils and peat applies to all suppliers</p> <p>E</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✔ [1 point] Yes: Commitment to best management practices (BMPs)/good agricultural practices (GAP) for soils AND peat (or only soils if clearly states no peat in any operations) applies to all suppliers. For example, not degrading, reducing compaction, no erosion, or conserving soils. Must be a full commitment to best practice, not just a limited selection of practices (e.g. a simple statement on preventing erosion).</p> <p>Ⓟ [0.5 points] Partial: Only commits to BMPs for soils or peat; or commits to a limited selection of practices for both soils AND peat; or commitment only applies to some suppliers.</p> <p>✘ [0 points] No: No commitment; or only covers a limited selection of practices for soils OR peat.</p>
<p>89</p> 	<p>Evidence of best management practices for soils and peat</p> <p>E</p>	<p>Disabled if only a processor/trader.</p> <p>Scope</p> <p>Comprehensive: Examples showing that implements management practices to conserve soils and peat (or only soils if clearly states no peat in any of its operations). Examples include: nutrient recycling; no planting on marginal or fragile soils; using terracing or ground cover to reduce erosion; managing water levels for peat; training courses/workshops on soils/peat.</p> <p>Limited: Only shows evidence of soil management, but has landbank on peat; or only shows evidence of peat management; or data between two and five years old.</p> <p>Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p> <p>[+] up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area that is currently RSPO certified against P&C 2013 and/or 2018 (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).</p>
<p>90</p> 	<p>Commitment to zero burning</p> <p>E</p>	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Clear commitment to no or zero burning.</p> <p>Ⓟ [0.5 points] Partial: Commitment clearly does not cover all operations (e.g. only covers one country); or only a commitment to limit the use of fire.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>
<p>91</p> 	<p>Commitment to zero burning applies to all suppliers</p> <p>E</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✔ [1 point] Yes: Clear commitment to no or zero burning applies to all suppliers (direct and indirect).</p> <p>Ⓟ [0.5 points] Partial: Commitment only applies to some suppliers.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>

<p>92</p> 	<p>Evidence of fire monitoring and management</p> <p>E</p>	<p>Disabled if only a processor/trader.</p> <p>Scope</p> <p>Comprehensive: Evidence of at least one fire monitoring and one fire management activity. For example: system for monitoring hotspots/fires; area monitored for hotspots/fires; how manages/deals with reported fires; measures to prevent fires; activities as part of Fire Free Alliance.</p> <p>Limited: Only one type of activity mentioned; or data between two and five years old.</p> <p>Insufficient: No evidence; or evidence only relates to company facilities (e.g. mills); or data over five years old; or undated.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p> <p>[+] Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area that is currently RSPO certified against P&C 2018 (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).</p>
<p>93</p> 	<p>Details/number of hotspots/fires in company estates</p> <p>E</p>	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Total number of hotspots/fires or details on all hotspots/fires over specified timeframe within company's own estates.</p> <p>Ⓟ [0.5 points] Partial: Only reports limited information on fires/hotspots within company's own estates; or data between one and two years old.</p> <p>✘ [0 points] No: No data; or data over two years old; or undated.</p>
<p>94</p> 	<p>Details/number of hotspots/fires within surrounding landscape/smallholders</p> <p>E</p>	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Total number of hotspots/fires or details on all hotspots/fires over specified timeframe within surrounding landscape and/or smallholder estates.</p> <p>Ⓟ [0.5 points] Partial: Only reports limited information on fires/hotspots within surrounding landscape and/or smallholder estates; or data between one and two years old.</p> <p>✘ [0 points] No: No data; or data over two years old; or undated.</p>
<p>95</p> 	<p>Time-bound commitment to reduce greenhouse gas (GHG) emissions intensity</p> <p>E</p>	<p>Disabled if only a trader.</p> <p>✔ [1 point] Yes: Time-bound commitment to reduce GHG intensity by specific amount and timeframe (i.e. by X% by YYYY); or time-bound commitment already met (must have been reported within last two years).</p> <p>Ⓟ [0.5 points] Partial: Commitment clearly does not cover palm oil operations e.g. only applies to transport emissions; or has target to reduce GHGs but not time-bound; or time-bound but no target (e.g. plans to reduce GHGs by 2020 but does not say how much by); or target is not intensity-based.</p> <p>✘ [0 points] No: No target; or vague commitment to reduce general emissions or GHG emissions.</p> <p>External source: RSPO ACOP 2019 6.5 Does your company have an annual GHG emissions reduction/minimising target?; 6.5.1 What is your company's annual GHG emissions reduction/minimising target?</p>

<p>96</p> <p>E</p>	<p>GHG emissions intensity</p>	<p>✔ [1 point] Yes: Reports GHG emission intensity figures; or if overall emission intensity figures are reported including sequestration then emission and sequestration figures are clearly separated.</p> <p>Ⓜ [0.5 points] Partial: Not clear figures relate to palm oil operations; or does not cover whole scope of palm oil operations e.g. only report transport emissions; or emission and sequestration figures are not separated (or it is not clear whether they are separated); or reports emission figures but not as intensity; or data between two and five years old.</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p> <p>External source: RSPO ACOP 2018 6.2.1 What is the average GHG footprint by hectare (tCO₂e/ha)? RSPO ACOP 2019 (max 0.5 points unless 100% certified) 6.1 What is the average GHG footprint for all certified management units by hectare (tCO₂e/ha)?; 6.2 What is the average GHG footprint for all certified management units per tonne of crude palm oil (tCO₂e/tCPO)?</p>
<p>97</p> <p>E</p>	<p>GHG emissions from land use change</p>	<p>Disabled if only a processor/trader or if no new land development within the past five years.</p> <p>✔ [1 point] Yes: Reports land use change emission figures. May be referred to as new plantation development in GHG report for RSPO.</p> <p>Ⓜ [0.5 points] Partial: Not clear figures relate to palm oil operations or whole scope of palm oil operations; or data between two and five years old.</p> <p>✘ [0 points] No: No data; or data over five years old; or undated.</p> <p>External source: RSPO ACOP 2018 6.1.1 Please upload your publicly available report.</p>
<p>98</p> <p>E</p>	<p>Progress towards commitment to reduce GHG emissions intensity</p>	<p>Disabled if only a trader.</p> <p>Scope</p> <p>Comprehensive: Reports a reduction in GHG intensity over time, or has already met target. Data must be reported every two years as a minimum and most recent figure must be within last two years.</p> <p>Limited: Reports progress in GHG intensity but intensity not improving; reports progress but not as intensity figures (e.g. overall emissions); or most recent data between two and five years old.</p> <p>Insufficient: No data; or data over five years old; or undated; or provides data but not reporting in intensity and not improving.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓜ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓜ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p>
<p>99</p> <p>E</p>	<p>Methodology used to calculate GHG emissions</p>	<p>Disabled if only a trader.</p> <p>✔ [1 point] Yes: States methodology used (e.g. RSPO PalmGHG Calculator, ISCC GHG Emissions Calculation Methodology, ISPO Calculator, GHG Protocol).</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p> <p>External source: RSPO ACOP 2018 6.1 Are you currently assessing your operational GHG footprint using the RSPO PalmGHG Calculator?</p>

100 	Percentage of mills with methane capture (100%) E	<p>Disabled if company does not own mills.</p> <p>Scope Comprehensive: All mills have methane/biogas capture. Limited: Only some mills have methane/biogas capture. Insufficient: Zero mills have methane/biogas capture.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] Yes: Comprehensive. P [0.5 points] Partial: Limited. ✗ [0 points] No: Insufficient.</p>
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 Water, chemical and pest management		
ID	Indicator	Scoring criteria
101 	Time-bound commitment to improve water use intensity E	<p>Disabled if only a grower or trader.</p> <p>✓ [1 point] Yes: Time-bound commitment to improve water use intensity (i.e. water use per tonne of product); or already met target (must have been reported within the last two years). P [0.5 points] Partial: Commitment only refers to a limited sub-set of company operations (i.e. some mills); or commitment in place but not time-bound; or does not refer to water use intensity. ✗ [0 points] No: No commitment; or only general commitment to improve water use.</p>
102 	Water use intensity E	<p>Disabled if only a grower or trader.</p> <p>✓ [1 point] Yes: Reports water use intensity figures. P [0.5 points] Partial: Not clear figures relate to palm oil operations; or does not cover whole scope of palm oil operations e.g. only reports for one country of operation; or reports water use figures but not as intensity; or data between two and five years old. ✗ [0 points] No: No data; data over five years old; or undated.</p>

<p>103 </p>	<p>Progress towards commitment on water use intensity E</p>	<p>Disabled if only a grower or trader or if company has no palm oil processing facilities, including mills.</p> <p>Scope Comprehensive: Reports a reduction in water use intensity (i.e. water use per tonne of product) over time; or has already met target. Data must be reported every two years as a minimum and most recent figure must be within last two years. Limited: Reports figures on water use intensity over time but intensity not improving; or reports progress but not as intensity figures; or most recent data between two and five years old. Insufficient: Reports some water use figures, but not as intensity figures and water use not improving; or data not reported; or most recent data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified. 🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. 🟡 [0.5 points] Partial: Limited, self-reported. ✖ [0 points] No: Insufficient.</p>
<p>104 </p>	<p>Time-bound commitment to improve water quality (BOD and COD) E</p>	<p>Disabled if the company does not own mills.</p> <p>✔ [1 point] Yes: Time-bound commitment to improve BOD or COD; or commitment to be within legal limits; or is already within legal limits (must have been reported in the last two years). 🟡 [0.5 points] Partial: Commitment only refers to a limited sub-set of company operations (i.e. some mills); or commitment to improve water quality, but this is not time-bound; or target met over two years ago. ✖ [0 points] No: No commitment; or general commitment to water quality not referring to BOD or COD.</p>
<p>105 </p>	<p>Progress towards commitment on water quality (BOD and COD) E</p>	<p>Disabled if company does not own mills.</p> <p>Scope Comprehensive: Reports an improvement in both BOD and/or COD over time; or reports that BOD and/or COD are within specified legal limits. Data must be reported every two years as a minimum and most recent figure must be within last two years. Limited: Reports progress on water quality, but not improving/progressing towards targets, or data between two and five years old. Insufficient: No data; or data over five years old; or undated; or reports figures but not clear if improving water quality; or only states within legal limits but does not specify what those limits are.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified. 🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. 🟡 [0.5 points] Partial: Limited, self-reported. ✖ [0 points] No: Insufficient.</p>

<p>106 </p>	<p>Treatment of palm oil mill effluent (POME) E</p>	<p>Disabled if the company does not own mills.</p> <p>Scope Comprehensive: Treats POME (i.e. does not just discharge into waterways without treatment in ponds or similar). Limited: Mentions wastewater treatment but does not explicitly mention POME. Insufficient: No evidence of wastewater treatment.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.  [1 point] Yes: Comprehensive, externally verified.  [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.  [0.5 points] Partial: Limited, self-reported.  [0 points] No: Insufficient.</p> <p>[+] Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area that is currently RSPO certified against P&C 2013 and/or 2018 (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).</p>
<p>107 </p>	<p>Treatment of palm oil refinery effluent (PORE) E</p>	<p>Disabled if the company does not own refineries.</p> <p>Scope Comprehensive: Treats PORE (i.e. does not just discharge into waterways without treatment in ponds or similar). Limited: Mentions wastewater treatment but does not explicitly mention PORE. Insufficient: No evidence of wastewater treatment.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.  [1 point] Yes: Comprehensive, externally verified.  [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.  [0.5 points] Partial: Limited, self-reported.  [0 points] No: Insufficient.</p>
<p>108 </p>	<p>Commitment to protect natural waterways through buffer zones E</p>	<p>Disabled if only a processor/trader.</p> <p> [1 point] Yes: Commitment to have buffer or riparian zones to protect natural waterways.  [0.5 points] Partial: Commitment to buffer or riparian zones or protection of natural waterways clearly does not cover all operations.  [0 points] No: Does not meet requirements for this indicator.</p>

<p>109 ■</p>	<p>Implementation of commitment to protect natural waterways through buffer zones E</p>	<p>Disabled if only a processor/trader. Scope Comprehensive: Company provides evidence that buffer or riparian zones are in place (e.g. maps, SOPs). Limited: Limited evidence provided; or data between two and five years old. Insufficient: No evidence; or data over five years old; or undated. Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category. ✔ [1 point] Yes: Comprehensive, externally verified. 🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. 🟡 [0.5 points] Partial: Limited, self-reported. ✖ [0 points] No: Insufficient. [+] Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area that is currently RSPO certified against P&C 2013 and/or 2018 (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).</p>
<p>110 ■</p>	<p>Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers E</p>	<p>Disabled if only a processor/trader. ✔ [1 point] Yes: Commitment to minimise, reduce or limit use of chemicals/toxins, mentioning both (chemical) fertilisers and pesticides. 🟡 [0.5 points] Partial: Only generally mentions reducing chemical use; or commitment only covers pesticides or fertilisers (if both used); or commitment clearly does not cover all operations (e.g. only covers one country). ✖ [0 points] No: Does not meet requirements for this indicator.</p>
<p>111 ■</p>	<p>Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers, applies to all suppliers E</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers. ✔ [1 point] Yes: Commitment to minimise, reduce or limit use of chemicals/toxins, mentioning both (chemical) fertilisers and pesticides, applies to all suppliers. 🟡 [0.5 points] Partial: Only generally mentions reducing chemical use; or commitment only covers pesticides or fertilisers (if both used); or commitment only applies to some suppliers. ✖ [0 points] No: Does not meet requirements for this indicator.</p>
<p>112 ■</p>	<p>Commitment to no use of paraquat E</p>	<p>Disabled if only processor/trader. ✔ [1 point] Yes: Commitment to not use paraquat or only use in emergency/exceptional circumstances. 🟡 [0.5 points] Partial: Time-bound plan for phasing out; or does not cover all operations. ✖ [0 points] No: Only general statement that will phase-out that is not time-bound.</p>
<p>113 ■</p>	<p>Commitment to no use of paraquat applies to all suppliers E</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers. ✔ [1 point] Yes: Commitment to not use paraquat or only use in emergency/exceptional circumstances applies to all suppliers. 🟡 [0.5 points] Partial: Time-bound plan for phasing out; or commitment only applies to some suppliers. ✖ [0 points] No: Only general statement that will phase-out that is not time-bound.</p>

<p>114 </p>	<p>Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides E</p>	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Commitment to not use WHO Class 1A and 1B pesticides or only use in emergency/exceptional circumstances. P [0.5 points] Partial: Time-bound plan for phasing out; or does not cover all operations. ✘ [0 points] No: Only general statement that will phase-out that is not time-bound.</p>
<p>115 </p>	<p>Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides applies to all suppliers E</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✔ [1 point] Yes: Commitment to not use WHO Class 1A and 1B pesticides or only use in emergency/exceptional circumstances applies to all suppliers. P [0.5 points] Partial: Time-bound plan for phasing out; or commitment only applies to some suppliers. ✘ [0 points] No: Only general statement that will phase-out that is not time-bound.</p>
<p>116 </p>	<p>Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention E</p>	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Commitment to not use Stockholm and Rotterdam Convention chemicals or only use in emergency/exceptional circumstances. P [0.5 points] Partial: Time-bound plan for phasing out; or only refers to one of the conventions; or does not cover all operations. ✘ [0 points] No: Only general statement that will phase-out that is not time-bound.</p>
<p>117 </p>	<p>Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention applies to all suppliers E</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✔ [1 point] Yes: Commitment to not use Stockholm and Rotterdam Convention chemicals or only use in emergency/exceptional circumstances applies to all suppliers. P [0.5 points] Partial: Time-bound plan for phasing out; or only refers to one of the conventions; or commitment only applies to some suppliers. ✘ [0 points] No: Only general statement that will phase-out that is not time-bound.</p>
<p>118 </p>	<p>Chemical usage per ha or list of chemicals used E</p>	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Chemical usage figures per ha (e.g. fertiliser use or toxicity level); or list of chemicals used in palm oil operations. P [0.5 points] Partial: Chemical usage figures only for some parts of company's operations; or unclear what figures relate to; or figures between two and five years old. ✘ [0 points] No: No data; or data over five years old; or undated.</p>

<p>119 </p>	<p>Implementation of commitment to minimise inorganic fertiliser use E</p>	<p>Disabled if only a processor/trader.</p> <p>Scope Comprehensive: Evidence of reducing chemical fertiliser use. Examples include ‘precision agriculture’, using empty fruit bunches or organic residues as a source of nutrients, or reporting figures showing reduction in inorganic fertiliser use. Limited: Limited evidence provided; or data between two and five years old. Insufficient: No evidence; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.  [1 point] Yes: Comprehensive, externally verified.  [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.  [0.5 points] Partial: Limited, self-reported.  [0 points] No: Insufficient. [+] Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area that is currently RSPO certified against P&C 2018 or POIG verified (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).</p>
<p>120 </p>	<p>Integrated Pest Management (IPM) approach E</p>	<p>Disabled if only a processor/trader.</p> <p>Scope Comprehensive: Clearly has an integrated pest management (IPM) approach. e.g. statement that uses IPM and provides evidence that using natural pest control; or cover crops to suppress pests; or figures showing reduction in chemical pesticide use, etc. Limited: Mentions IPM, but unclear if implementing this; or just states that implements IPM; or only describes what IPM is; or data between two and five years old. Insufficient: No evidence of implementation of IPM approach; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.  [1 point] Yes: Comprehensive, externally verified.  [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.  [0.5 points] Partial: Limited, self-reported.  [0 points] No: Insufficient. [+] Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area that is currently RSPO certified against P&C 2013 and/or 2018 (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).</p>

121 	Waste management system in place to avoid negative impacts E	<p>Disabled if only a trader.</p> <p>Scope</p> <p>Comprehensive: Clearly has a waste management system in place that covers various aspects of production and processing to ensure that waste storage, treatment and disposal practices do not pose health or safety risks to workers, other people, or natural ecosystems.</p> <p>Limited: Mentions a waste management system but unclear if implementing this; or system only for certain aspects of waste management (e.g. only for chemicals); or system in place only for certain operations (e.g. only for mills or only for plantations); or data between two and five years old.</p> <p>Insufficient: No evidence of implementation of a waste management system; or data over five years old; or undated.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p>
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	Community, land and labour rights	
ID	Indicator	Scoring criteria
122 	Commitment to human rights S	<p>✔ [1 point] Yes: Commits to the 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 commits to human rights principles as part of being UN Global Compact member.</p> <p>Ⓟ [0.5 points] Partial: Commits to respect human rights, but does not reference the UN Declaration of Human Rights or equivalent; or company only commits to human rights in relation to its employees; or commitment only covers some of the company's operations.</p> <p>✘ [0 points] No: Only mentions human rights, but no clear commitment.</p>
123 	Commitment to human rights applies to all suppliers S	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✔ [1 point] Yes: Commitment to the 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") applies to all suppliers.</p> <p>Ⓟ [0.5 points] Partial: Unclear commitment; or commitment only applies to some suppliers.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>

<p>124 S</p>	<p>Progress on human rights commitment</p>	<p>Scope Comprehensive: The company provides evidence of actions taken to implement its human rights policies, e.g. giving training to employees on its human rights policies; setting up dedicated teams or committees responsible for implementation; putting processes in place to identify and mitigate negative impacts on human rights. Limited: Limited details given; or data between two and five years old. Insufficient: No data; or data over five years old; or undated. Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category. ✔ [1 point] Yes: Comprehensive, externally verified. 🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. 🟡 [0.5 points] Partial: Limited, self-reported. ✖ [0 points] No: Insufficient.</p>
<p>125 S</p>	<p>Commitment to respect Indigenous and local communities' rights</p>	<p>Disabled if only a refiner or trader. ✔ [1 point] Yes: Commits to the UN Declaration on the Rights of Indigenous Peoples or ILO Indigenous and Tribal Peoples Convention (no. 169). 🟡 [0.5 points] Partial: Commits to local communities' and/or indigenous rights, but does not reference the UN Declaration/ILO Convention; or only mentions local communities' and indigenous rights in relation to land tenure or FPIC. ✖ [0 points] No: Does not meet requirements for this indicator.</p>
<p>126 S</p>	<p>Commitment to Indigenous and local communities' rights applies to all suppliers</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers. ✔ [1 point] Yes: Commitment to the UN Declaration on the Rights of Indigenous Peoples or ILO Indigenous and Tribal Peoples Convention (no. 169), or standalone commitment to ILO 169, applies to all suppliers. 🟡 [0.5 points] Partial: Commits to local communities' and/or Indigenous rights, but does not reference the UN Declaration/ILO; or only mentions local communities' and Indigenous rights in relation to land tenure or FPIC; or commitment only applies to some suppliers. ✖ [0 points] No: Does not meet requirements for this indicator.</p>
<p>127 S</p>	<p>Commitment to respect legal and customary land tenure rights</p>	<p>Disabled if only a refiner or trader. ✔ [1 point] Yes: Commitment/respect for legal and customary (or traditional) land tenure (or property) rights; or for ownership and access/use land rights; or commits to FAO Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security. 🟡 [0.5 points] Partial: Only commits to customary/traditional/use land rights; or only legal land rights; or only mentions in relation to FPIC. ✖ [0 points] No: Only mentions legal land ownership.</p>
<p>128 S</p>	<p>Commitment to legal and customary land rights applies to all suppliers</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers. ✔ [1 point] Yes: Commitment/respect for legal and customary (or traditional) land tenure (or property) rights applies to all suppliers; or commits to FAO Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security for all suppliers. 🟡 [0.5 points] Partial: Only commits to customary/traditional/use land rights; or only legal land rights; or only mentions in relation to FPIC; or commitment only applies to some suppliers. ✖ [0 points] No: Only mentions legal land ownership.</p>

<p>129 S</p>	<p>Commitment to free, prior and informed consent (FPIC)</p>	<p>Disabled if only a refiner or trader.</p> <p>✔ [1 point] Yes: Commitment that FPIC is respected across all operations or similar.</p> <p>Ⓟ [0.5 points] Partial: Commitment clearly does not cover all operations (e.g. only covers one country); or unclear commitment.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>
<p>130 S</p>	<p>Commitment to free, prior and informed consent (FPIC) applies to all suppliers</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✔ [1 point] Yes: Commitment that FPIC is respected across all operations applies to all suppliers.</p> <p>Ⓟ [0.5 points] Partial: Unclear commitment; or commitment only applies to some suppliers.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>
<p>131 S</p>	<p>Details of free, prior and informed consent (FPIC) process available</p>	<p>Disabled if only a refiner or trader.</p> <p>✔ [1 point] Yes: Flowchart, details of steps taken or description of methodology detailing how FPIC principle is operationalised; or commits to follow process by external initiative (if process of the initiative is publicly available, e.g. UN REDD).</p> <p>Ⓟ [0.5 points] Partial: Process available but limited detail; or only a case study of how FPIC implemented.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p> <p>N.B. May be outlined in SEIA assessment. HCS assessment reports include FPIC, HCV and SEIA summaries. External sources for SEIA/HCS/HCV reports can be considered.</p>
<p>132 S</p>	<p>Examples of local stakeholder engagement to prevent conflicts</p>	<p>Disabled if only a refiner or trader.</p> <p>Scope</p> <p>Comprehensive: Multiple examples/evidence of local stakeholder engagement activities beyond FPIC (e.g. participatory mapping, permanent staff with responsibility, drop in days).</p> <p>Limited: Only mentions one example of local stakeholder engagement activities; or data between two and five years old.</p> <p>Insufficient: No examples/evidence provided; or data over five years old; or undated.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p>
<p>133 S</p>	<p>Details of process for addressing land conflicts available</p>	<p>Disabled if only a refiner or trader.</p> <p>✔ [1 point] Yes: Reports the process for addressing land conflicts, such as land conflict resolution process, or similar.</p> <p>Ⓟ [0.5 points] Partial: Reports that has land conflict process, but very limited detail; or that has conflict process, but unclear if covers land conflicts.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>

<p>134</p> 	<p>Supports the inclusion of women across palm oil operations, including addressing barriers faced</p> <p>S</p>	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Evidence is provided of the company’s steps to support the inclusion of women across palm oil operations, including addressing barriers faced, for example: access and control over forest resources, land, technology, financial resources, training, and information.</p> <p>🟡 [0.5 points] Partial: Limited details provided.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>🟡 [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p>
<p>135</p> 	<p>Commitment to mitigate impacts on food security</p> <p>S</p>	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Commitment to ensure food security for local communities through assisting with culturally relevant and appropriate crop diversity and/or security of food prices..</p> <p>🟡 [0.5 points] Partial: Only mentions food security or access to food, but not clearly in relation to local communities.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p> <p>N.B. Food security can be defined as physical and economic access to sufficient, safe and nutritious food to meet dietary needs. Examples include: supporting communities with crop diversification and food production initiatives such as intercropping systems; increasing market access to village communities; training/education on sustainable agricultural practices; provision of equipment.</p>
<p>136</p> 	<p>Commitment to mitigate impacts on food security applies to all suppliers</p> <p>S</p>	<p>For growers, disabled if no independent suppliers or if only sources from scheme smallholders.</p> <p>✔ [1 point] Yes: Commitment for all suppliers to ensure food security for local communities through assisting with crop diversity and/or security of food prices.</p> <p>🟡 [0.5 points] Partial: Only mentions food security or access to food, but not clearly in relation to local communities; or commitment only applies to some suppliers.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p> <p>N.B. Food security can be defined as physical and economic access to sufficient, safe and nutritious food to meet dietary needs. Examples include: supporting communities with crop diversification and food production initiatives such as intercropping systems; increasing market access to village communities; training/education on sustainable agricultural practices; provision of equipment.</p>

<p>137 ■</p>	<p>Progress on commitment to mitigate impacts on food security S</p>	<p>Disabled if only a processor/trader.</p> <p>Scope Comprehensive: Reports multiple examples of culturally relevant and appropriate activities conducted to mitigate impacts on food security for local communities. Examples include: assistance with crop diversification, security of food prices, agricultural training. Limited: Only mentions food security activities generally but does not provide specific examples; or only provides one example; or reported activities between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category. ✔ [1 point] Yes: Comprehensive, externally verified. 🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. 🟡 [0.5 points] Partial: Limited, self-reported. ✖ [0 points] No: Insufficient.</p>
<p>138 ■</p>	<p>Commitment to provide essential community services and facilities S</p>	<p>Disabled if only a processor/trader.</p> <p>✔ [1 point] Yes: Commitment to provide some essential community services and facilities, where appropriate. 🟡 [0.5 points] Partial: Unclear commitment. ✖ [0 points] No: Commitment clearly only covers company's own workers; or no commitment.</p>
<p>139 ■</p>	<p>Progress on commitment to provide essential community services and facilities S</p>	<p>Disabled if only a processor/trader.</p> <p>Scope Comprehensive: Reports multiple examples of facilities and/or services that have been provided to communities. Examples include: schools built and/or maintained; medical centres built and/or maintained; access to vaccines and medication; access to clean, drinkable water; access to electricity; housing provided and/or maintained; other buildings provided, as agreed with the local communities. Limited: Only mentions providing facilities and/or services generally but does not provide specific examples; or only provides one example; or reported activities between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category. ✔ [1 point] Yes: Comprehensive, externally verified. 🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. 🟡 [0.5 points] Partial: Limited, self-reported. ✖ [0 points] No: Insufficient.</p>
<p>140 ■</p>	<p>Commitment to provide business/work opportunities for local communities S</p>	<p>Disabled if only a crusher/refiner/trader.</p> <p>✔ [1 point] Yes: Commitment to provide business/work opportunities for local communities (e.g. through outgrower schemes, or working in production/processing). 🟡 [0.5 points] Partial: Unclear commitment or commitment clearly does not cover all of the company's operations (e.g. only covers one country). ✖ [0 points] No: Does not meet requirements for this indicator.</p>

<p>141 S</p>	<p>Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles</p>	<p>✔ [1 point] Yes: Commits to all Fundamental ILO Conventions either by stating commits to all Fundamental or Core ILO Conventions; referring to ILO number; or referring to the same language as the title (i.e. states "freedom of association"); or states it commits to the ILO's Declaration on Fundamental Principles and Rights at Work; or commits to Free and Fair Labour Principles.</p> <p>Ⓟ [0.5 points] Partial: Refers to four or more ILO Conventions; or unclear if applies to all types of employees (e.g. temporary employees).</p> <p>✘ [0 points] No: Refers to fewer than four ILO conventions.</p> <p>N.B. 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).</p>
<p>142 S</p>	<p>Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles applies to all suppliers</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✔ [1 point] Yes: Commitment to all Fundamental ILO Conventions applies to all suppliers, either by stating commits to all Fundamental or Core ILO Conventions; referring to ILO number; or referring to the same language as the title (i.e. states "freedom of association"); or states it commits to the ILO's Declaration on Fundamental Principles and Rights at Work; or commits to Free and Fair Labour Principles.</p> <p>Ⓟ [0.5 points] Partial: Refers to four or more ILO Conventions; or commitment only applies to some suppliers.</p> <p>✘ [0 points] No: Refers to fewer than four ILO conventions.</p> <p>N.B. 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).</p>
<p>143 S</p>	<p>Progress on commitment to respect all workers' rights</p>	<p>Scope</p> <p>Comprehensive: The company provides evidence of actions taken to implement its workers' rights policies, e.g. giving training to employees on workers' rights; setting up dedicated teams or committees responsible for implementation; putting processes in place to identify and mitigate negative impacts on workers' rights.</p> <p>Limited: Limited details given; or data between two and five years old.</p> <p>Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p>
<p>144 S</p>	<p>Commitment to eliminate gender-related discrimination with regards to employment</p>	<p>✔ [1 point] Yes: Commitment to prevent employment and/or occupation-related discrimination based on gender.</p> <p>Ⓟ [0.5 points] Partial: Commitment clearly does not cover all employees or operations (e.g. only covers one country).</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>

<p>145 ■</p>	<p>Commitment to eliminate gender-related discrimination with regards to employment applies to all suppliers S</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✓ [1 point] Yes: Commitment to prevent employment and/or occupation-related discrimination based on gender applies to all suppliers. P [0.5 points] Partial: Commitment clearly does not cover all employees or operations; or commitment only applies to some suppliers. ✗ [0 points] No: Does not meet requirements for this indicator.</p>
<p>146 ■</p>	<p>Progress on commitment to eliminate gender-related discrimination with regards to employment S</p>	<p>Scope Comprehensive: The company provides evidence of actions taken to implement its gender policies, e.g. giving training to employees on preventing discrimination and harassment, setting up dedicated teams or committees, putting processes in place to identify and tackle discriminatory practices, having a complaints system that specifically includes gender discrimination or harassment. Limited: Limited details given; or data between two and five years old. Insufficient: No data; or data over five years old; or undated. Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category. ✓ [1 point] Yes: Comprehensive, externally verified. P [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. P [0.5 points] Partial: Limited, self-reported. ✗ [0 points] No: Insufficient.</p>
<p>147 ■</p>	<p>Percentage or number of temporary employees S</p>	<p>Disabled if only a trader or if no temporary employees.</p> <p>✓ [1 point] Yes: Number of temporary employees/workers across all operations or for palm oil operations, if specified. May also be called casual, contract or seasonal employees. P [0.5 points] Partial: Data between two and five years old; or does not cover whole scope of operations (i.e. only temporary employees in one country). ✗ [0 points] No: No data; or data over five years old; or undated.</p>
<p>148 ■</p>	<p>Percentage or number of women employees S</p>	<p>✓ [1 point] Yes: Number of women employees/workers across all operations or for palm oil operations, if specified. P [0.5 points] Partial: Data between two and five years old; or does not cover whole scope of operations (i.e. only women employees in one country). ✗ [0 points] No: No data; or data over five years old; or undated.</p>
<p>149 ■</p>	<p>Commitment to pay at least minimum wage S</p>	<p>✓ [1 point] Yes: Commitment that all workers are paid at least the minimum wage. P [0.5 points] Partial: Commitment clearly does not cover all workers (i.e. temporary workers paid less or only covers one country). ✗ [0 points] No: No commitment in place.</p>
<p>150 ■</p>	<p>Commitment to pay at least minimum wage applies to all suppliers S</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✓ [1 point] Yes: Commitment that all workers are paid at least the minimum wage applies to all suppliers. P [0.5 points] Partial: Commitment clearly does not cover all workers (e.g. temporary workers paid less or only covers one country); or does not specify/not clear policy applies to all suppliers. ✗ [0 points] No: No commitment in place.</p>

<p>151 S</p>	<p>Progress on commitment to pay minimum wage</p>	<p>Scope Comprehensive: Evidence that all workers are paid the minimum wage (e.g. using ratio of entry level wage to local minimum wage in line with GRI reporting). Limited: Only provides evidence that some workers are paid minimum wage, e.g. only covers one country where the company operates; or data between two and five years old. Insufficient: No data; or data over years old; or undated. Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category. ✔ [1 point] Yes: Comprehensive, externally verified. 🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. 🟡 [0.5 points] Partial: Limited, self-reported. ✖ [0 points] No: Insufficient.</p>
<p>152 S</p>	<p>Reporting of salary by gender</p>	<p>✔ [1 point] Yes: The company reports salary by gender (e.g. the ratio of the basic salary and/or remuneration of women to men in line with GRI reporting). 🟡 [0.5 points] Partial: Unclear what the provided data relates to; or data clearly does not cover all employees (e.g. only reported for operations in one country or does not include temporary employees); or data between two and five years old. ✖ [0 points] No: No data; or data over five years old; or undated.</p>
<p>153 S</p>	<p>Commitment to address occupational health and safety</p>	<p>✔ [1 point] Yes: Commitment to address health and safety at work or similar for all workers. 🟡 [0.5 points] Partial: Commitment does not cover all employees (e.g. only refers to health and safety at mills, but not on plantations). ✖ [0 points] No: Does not meet requirements for this indicator.</p>
<p>154 S</p>	<p>Commitment to address occupational health and safety applies to all suppliers</p>	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers. ✔ [1 point] Yes: Commitment to address health and safety at work for all workers applies to all suppliers. 🟡 [0.5 points] Partial: Commitment does not cover all employees (e.g. only refers to health and safety at mills, but not on plantations); or commitment only applies to some suppliers. ✖ [0 points] No: Does not meet requirements for this indicator.</p>

155 ■	Provision of personal protective equipment and related training S	<p>If only a trader, disable if does not have physical possession of traded product.</p> <p>Scope Comprehensive: Evidence that company provides personal protective equipment (PPE) and related training (e.g. pesticide or chemical training) in relation to palm oil operations. Limited: Only evidence of PPE or training; or data clearly does not cover all employees (e.g. is only reported for operations in one country); or data between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] Yes: Comprehensive, externally verified. P [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. P [0.5 points] Partial: Limited, self-reported. ✗ [0 points] No: Insufficient.</p>
156 ■	Time lost due to work-based injuries S	<p>If only a trader, disable if does not have physical possession of traded product.</p> <p>✓ [1 point] Yes: For whole company or for palm oil operations. Acceptable metrics include lost time accident rate, lost days rate, accident frequency rate or equivalent. P [0.5 points] Partial: Unclear what the provided data relates to; or data between two and five years old; or data clearly does not cover all employees (e.g. is only reported for operations in one country). ✗ [0 points] No: No data; or data over five years old; or undated; or data does not cover palm oil operations.</p>
157 ■	Number of fatalities as a result of work-based accidents S	<p>If only a trader, disabled if does not have physical possession of traded product.</p> <p>✓ [1 point] Yes: Reports number of fatalities for whole company or for palm oil operations. P [0.5 points] Partial: Unclear what the data relates to; or data between two and five years old; or data clearly does not cover all employees (e.g. is only reported for operations in one country or does not cover temporary employees). ✗ [0 points] No: No data; or data over five years old; or undated; or data does not cover palm oil operations.</p>



Smallholders and suppliers

ID	Indicator	Scoring criteria
158 ■	Commitment to support smallholders ES	<p>Disabled if only a trader. For growers/millers disable if no smallholders.</p> <p>✓ [1 point] Yes: Commitment to support both scheme/plasma and independent smallholders such as improving 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. (list not exhaustive). P [0.5 points] Partial: Unclear commitment; or commitment does not cover all operations (e.g. only applies to one country of operations); or commitment clearly does not cover all smallholders (e.g. only covers scheme/plasma smallholders). ✗ [0 points] No: Does not meet requirements for this indicator.</p>

<p>159</p> 	<p>Programme to support scheme/plasma smallholders</p> <p>ES</p>	<p>Disabled if only a trader. For growers/millers disabled if no scheme/plasma smallholders.</p> <p>Scope</p> <p>Comprehensive: For producers, has programme to support scheme/plasma smallholders and provides details of types of support. For downstream actors, examples of support of upstream programmes is acceptable (e.g. financial). Examples include: 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. (list not exhaustive).</p> <p>Limited: Supports smallholders, but unclear what type of smallholders; or no details of support provided.</p> <p>Insufficient: No programme to support smallholders.</p> <p>N.B. If operates in Indonesia, points can be awarded for plasma programme if clearly states that provides support (i.e. operates a plasma programme providing training on good agricultural practices); or if clearly states it provides support to scheme smallholders to achieve RSPO certification.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✗ [0 points] No: Insufficient.</p>
<p>160</p> 	<p>Percentage of scheme/plasma smallholders involved in programme</p> <p>ES</p>	<p>Disabled if only a trader. For growers/millers disabled if no scheme/plasma smallholders.</p> <p>Scope</p> <p>Comprehensive: Clearly states percentage of scheme/plasma smallholders it is supporting. Can report number as long as the total number of smallholders is also reported. For downstream actors, reports the percentage of supply that is covered by smallholder support programmes.</p> <p>Limited: Provides some details on numbers of scheme/plasma smallholders supported, but unclear what the percentage is; or unclear what type of smallholders figure refers to; or figure clearly does not cover all operations (e.g. only one country); or data between two and five years old.</p> <p>Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✗ [0 points] No: Insufficient.</p>

<p>161 ES</p>	<p>Programme to support independent smallholders/outgrowers</p>	<p>Disabled if only a trader. For growers/millers disabled if no independent smallholders.</p> <p>Scope Comprehensive: For producers, has programme to support independent smallholders/outgrowers and provides details of types of support. For downstream actors, examples of support of upstream programmes is acceptable (e.g. financial). Examples include: 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. (list not exhaustive). Limited: Supports smallholders, but unclear what type of smallholders; or no details of support provided. Insufficient: No programme to support smallholders.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.  [1 point] Yes: Comprehensive, externally verified.  [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.  [0.5 points] Partial: Limited, self-reported.  [0 points] No: Insufficient.</p> <p>External source: RSPO ACOP 9.1 Are you currently supporting any independent smallholder groups? RSPO ACOP 9.2 How are you supporting them?</p>
<p>162 ES</p>	<p>Percentage of independent smallholders/outgrowers involved in programme</p>	<p>Disabled if only a trader. For growers/millers disabled if no independent smallholders.</p> <p>Scope Comprehensive: Clearly states number or percentage of independent smallholders/outgrowers supporting. For downstream actors, reports the percentage of supply that is covered by smallholder support programmes. Limited: Unclear what type of smallholders figure refers to; or figure clearly does not cover all operations (e.g. only one country); or data between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.  [1 point] Yes: Comprehensive, externally verified.  [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.  [0.5 points] Partial: Limited, self-reported.  [0 points] No: Insufficient.</p>
<p>163 ESG</p>	<p>Process used to prioritise, assess and/or engage suppliers on compliance with company's policy and/or legal requirements</p>	<p>Disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p> [1 point] Yes: Describes the tools or method that the company uses to prioritise, assess and/or engage suppliers on legal or policy compliance (e.g. risk assessments, monitoring, details of engagement process, etc.).  [0.5 points] Partial: Only describes the process for ensuring compliance with some parts of legal or policy requirements (i.e. only refers to human rights compliance); or states that it has a process but limited detail given.  [0 points] No: Does not meet requirements for this indicator.</p>

<p>164</p> 	<p>Number or percentage of suppliers assessed and/or engaged on compliance with company requirements</p> <p>ESG</p>	<p>Disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Scope Comprehensive: Clearly provides number or percentage of suppliers assessed/engaged. Limited: Unclear figures; or information only relates to one part of company's operations (i.e. only one country); or data between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] Yes: Comprehensive, externally verified. P [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. P [0.5 points] Partial: Limited, self-reported. ✗ [0 points] No: Insufficient.</p>
<p>165</p> 	<p>Suspension or exclusion criteria for suppliers</p> <p>ESG</p>	<p>Disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✓ [1 point] Yes: Clearly states criteria by which suppliers are excluded, such as steps that will be taken and timeframes for action. P [0.5 points] Partial: Only states criteria with no timeframes for action or steps taken given; or unclear what the criteria are. ✗ [0 points] No: Does not meet requirements for this indicator.</p>
<p>166</p> 	<p>Time-bound action plans (including Key Performance Indicators) for suppliers to be in compliance with palm oil sourcing commitments</p> <p>ESG</p>	<p>Disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✓ [1 point] Yes: Publishes time-bound action plans for all of its suppliers to be in compliance with its palm oil sourcing commitments including KPIs/milestones. P [0.5 points] Partial: Only publishes action plans for some of its suppliers; or the published action plans are not time-bound; or time-bound action plan does not include KPIs/milestones. ✗ [0 points] No: Does not meet requirements for this indicator.</p>
<p>167</p> 	<p>Proportion of direct and indirect supply that comes from palm oil plantations which are compliant with palm oil sourcing policies</p> <p>ESG</p>	<p>Scope Comprehensive: Reports proportion of direct (volume) and indirect supply (volume or number of suppliers) that is compliant with the company's sourcing policies. Limited: The company only reports some of this information; or data between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] Yes: Comprehensive, externally verified. P [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported. P [0.5 points] Partial: Limited, self-reported. ✗ [0 points] No: Insufficient.</p>

<p>168</p> 	<p>Time-bound plan to engage with all high-risk mills within three years</p> <p>ESG</p>	<p>Disabled if only a grower/miller, or if 100% of sourcing (including from own operations and suppliers) is RSPO certified with 100% traceability to plantation level.</p> <p>✔ [1 point] Yes: The company publishes time-bound action plans to engage with all high-risk mills over a three-year period to ensure and/or increase compliance. Examples include: sharing of tools, supplier workshops/trainings, site visits.</p> <p>🟡 [0.5 points] Partial: Commits to engage all mills but does not publish a time-bound action plan; or time limit is in more than three years.</p> <p>✖ [0 points] No: Does not meet requirements for this indicator.</p>
<p>169</p> 	<p>Programme to support high-risk mills to become compliant with sourcing policies</p> <p>ESG</p>	<p>Disabled if only a grower/miller, or if 100% of sourcing (including from own operations and suppliers) is RSPO certified with 100% traceability to plantation level.</p> <p>Scope</p> <p>Comprehensive: Has a program to support all high-risk mills and provides examples of types of support provided. Examples include: training on company policies or best practices, technical assistance to remediate non-compliances, or financial support.</p> <p>Limited: States that it provides support but does not give further details of the type of support provided.</p> <p>Insufficient: No data reported.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>🟡 [0.5 points] Partial: Limited, self-reported.</p> <p>✖ [0 points] No: Insufficient.</p>
<p>170</p> 	<p>Regularly engages with a subset of high-risk mills</p> <p>ESG</p>	<p>Disabled if only a grower/miller, or if 100% of sourcing (including from own operations and suppliers) is RSPO certified with 100% traceability to plantation level.</p> <p>Scope</p> <p>Comprehensive: Engages with a subset of high-risk mills on an annual basis to ensure and/or increase compliance (e.g. sharing of tools, supplier workshops/trainings, site visits).</p> <p>Limited: Engages with a subset of high-risk mills less often than annually.</p> <p>Insufficient: No data reported.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>🟡 [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>🟡 [0.5 points] Partial: Limited, self-reported.</p> <p>✖ [0 points] No: Insufficient.</p>

<p>171 ■</p>	<p>Procedures in place to assess all own and third-party supplying palm oil mills for risk level ESG</p>	<p>Disabled if only a grower/miller.</p> <p>✓ [1 point] Yes: Publishes procedures it uses to assess all own and third-party supplying mills (e.g. classification as low, medium, and high risk).</p> <p>Ⓟ [0.5 points] Partial: States that has a procedure to assess risk levels of mills but provides no further details on the procedure; or unclear of procedure applies to all mills; or 100% of sourcing (including from own operations and suppliers) is RSPO certified with 100% traceability to plantation level.</p> <p>✗ [0 points] No: Does not meet requirements for this indicator.</p>
<p>172 ■</p>	<p>Regularly assesses and categorises the risk level of all own and third-party supplying mills ESG</p>	<p>Disabled if only a grower/miller.</p> <p>Scope</p> <p>Comprehensive: States that assesses the risk level of all its mills on an annual basis.</p> <p>Limited: Only assesses some mills; or assesses mills less often than annually; or 100% of sourcing (including from own operations and suppliers) is RSPO certified with 100% traceability to plantation level.</p> <p>Insufficient: No data reported.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✗ [0 points] No: Insufficient.</p>
<p>173 ■</p>	<p>Regularly reports the risk level of all own and third-party supplying mills identified in its supply chain ESG</p>	<p>Disabled if only a grower/miller.</p> <p>Scope</p> <p>Comprehensive: Reports the overall risk level of all own and third-party supplying mills (e.g. percentage high, medium, low risk) on an annual basis.</p> <p>Limited: Only reports the risk level for some mills; or assesses mills less often than annually; or data between two and five years old; or 100% of sourcing (including from own operations and suppliers) is RSPO certified with 100% traceability to plantation level.</p> <p>Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✓ [1 point] Yes: Comprehensive, externally verified.</p> <p>Ⓟ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Ⓟ [0.5 points] Partial: Limited, self-reported.</p> <p>✗ [0 points] No: Insufficient.</p>



Governance and grievances

ID	Indicator	Scoring criteria
174 	Commitment to ethical conduct and prohibition of corruption G	<p>✔ [1 point] Yes: Commitment to both ethical/fair conduct and prohibition of corruption (or bribery/fraud).</p> <p>⚠ [0.5 points] Partial: Only mentions one; or it is unclear if the commitment covers both ethical/fair conduct and prohibition of corruption; or commitment does not cover all operations (e.g. only refers to HQ).</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>
175 	Commitment to ethical conduct and prohibition of corruption applies to all suppliers G	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>✔ [1 point] Yes: Commitment to both ethical/fair conduct and prohibition of corruption (or bribery/fraud) applies to all suppliers.</p> <p>⚠ [0.5 points] Partial: Only mentions one; or it is unclear if the commitment covers both ethical/fair conduct and prohibition of corruption; or commitment only applies to some suppliers.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>
176 	Progress on commitment to ethical conduct and prohibition of corruption G	<p>Scope</p> <p>Comprehensive: Provides evidence of actions taken to implement company's anti-bribery and corruption policies. For example: giving training to employees; setting up dedicated teams or committees responsible for implementation; putting processes in place to identify and mitigate bribery and corruption.</p> <p>Limited: Limited details given on actions taken.</p> <p>Insufficient: No examples/evidence provided.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>✔ [1 point] Yes: Comprehensive, externally verified.</p> <p>⚠ [0.75 points] Partial: Limited, externally verified; OR comprehensive, self-reported.</p> <p>⚠ [0.5 points] Partial: Limited, self-reported.</p> <p>✘ [0 points] No: Insufficient.</p>
177 	Disclosure of the company's management approach to tax and payments to governments G	<p>✔ [1 point] Yes: Company discloses its management approach to tax/payments to governments including having a publicly available tax strategy/policy and a governance body/executive level position which is responsible for the tax strategy/policy and its review.</p> <p>⚠ [0.5 points] Partial: Company only discloses a tax strategy or information on who is responsible for the strategy and its review; or the strategy only clearly covers parts of the company's operations (e.g. only in one country or one subsidiary).</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>
178 	Whistleblowing procedure G	<p>✔ [1 point] Yes: Information on whistleblowing procedure/how to report unethical conduct. For example, flowchart or clear description of steps taken, including how whistleblowers are protected.</p> <p>⚠ [0.5 points] Partial: Only states allows for whistleblowing, but no details.</p> <p>✘ [0 points] No: Does not meet requirements for this indicator.</p>

