



PALM OIL BUYERS SCORECARD

2024 EDITION: REPORT

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ABOUT WWF

WWF is one of the world's largest and most respected independent conservation organisations, with over 5 million supporters and a global network active in over 100 countries. WWF's mission is to stop the degradation of the Earth's natural environment and to build a future in which humans live in harmony with nature, by conserving the world's biological diversity, ensuring that the use of renewable natural resources is sustainable, and promoting the reduction of pollution and wasteful consumption.

More information: wwf.panda.org

AUTHORS

Prachi Jadhav, Jason Chong

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ABOUT THE SCORECARD

The scorecard assesses food, non-food, retailers, biofuels and feed companies on their commitments and actions in favour of sustainable palm oil, helping to build a culture of transparency around palm oil use.

palmoilscorecard.panda.org/

DISCLAIMER

The information captured in this PDF reflects data on the scorecard as of 2nd February 2024. Please refer to the online scorecard for the most up-to-date data. To compile the scorecard, WWF asked all assessed companies to complete an extensive questionnaire. Companies were systematically asked to substantiate their responses using publicly available information, company sourcing policies, and sustainability reports. While WWF made every effort to ensure the accuracy and clarity of all information – including by verifying company responses against their annual reports to the Roundtable on Sustainable Palm Oil (RSPO) – we also relied on companies to be transparent and truthful in their responses. Performance remains self-reported by companies and does not constitute or imply endorsement, sponsorship or recommendation by WWF. We invite users of the scorecard to check the data and share any errors found with both WWF and the relevant company.

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SUMMARY

The WWF 2024 Palm Oil Buyers Scorecard signifies a critical juncture in the palm oil industry's sustainability journey. Despite a slight increase in the overall average score, from 13.2 to 14.7 out of 24 points, there exists a substantial gap between current efforts and the necessary measures to counteract the detrimental effects of unsustainable palm oil production where it is still inextricably linked to deforestation and conversion of natural ecosystems in the tropics. As the most versatile and efficient vegetable oil, demand is only set to grow.

In this year's assessment, 23 companies achieved the distinguished rank of 'leading the way,' showcasing an encouraging trend of industry leaders embracing sustainable practices. Cérélia Participation Holding claimed the top position (23/24), underlining the commitment of these frontrunners to source sustainable palm oil and drive transformative changes across the sector.

Noteworthy advancements were observed since the 2021 assessment, with Grupo Bimbo (19.6), Lidl Stiftung & Co.KG (22.1), Marks & Spencer (22.1), and Sainsbury's (21.25) catapulting from the 'middle of the pack' to 'leading the way.' Lotte Wedel Sp. Zoo (13.6) earned accolades for the most improved score with an advancement of 7.7 points, exemplifying the potential for rapid, substantial advancements in sustainable palm oil sourcing.

However, a glaring concern emerges from the scorecard, revealing that over half of the companies (157 out of 285) that WWF approached chose non-disclosure regarding their palm oil usage and sustainability efforts. This lack of transparency not only poses reputational risks but also signals a disregard for the growing societal expectation of responsible business operations.

**23 COMPANIES
ACHIEVED THE
DISTINGUISHED
RANK OF 'LEADING
THE WAY'**

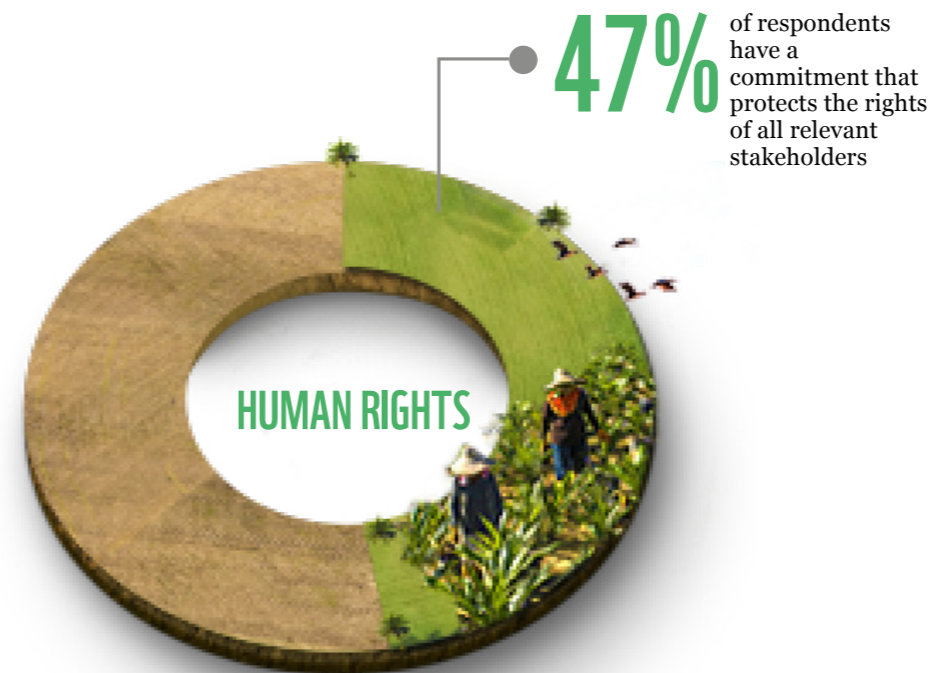
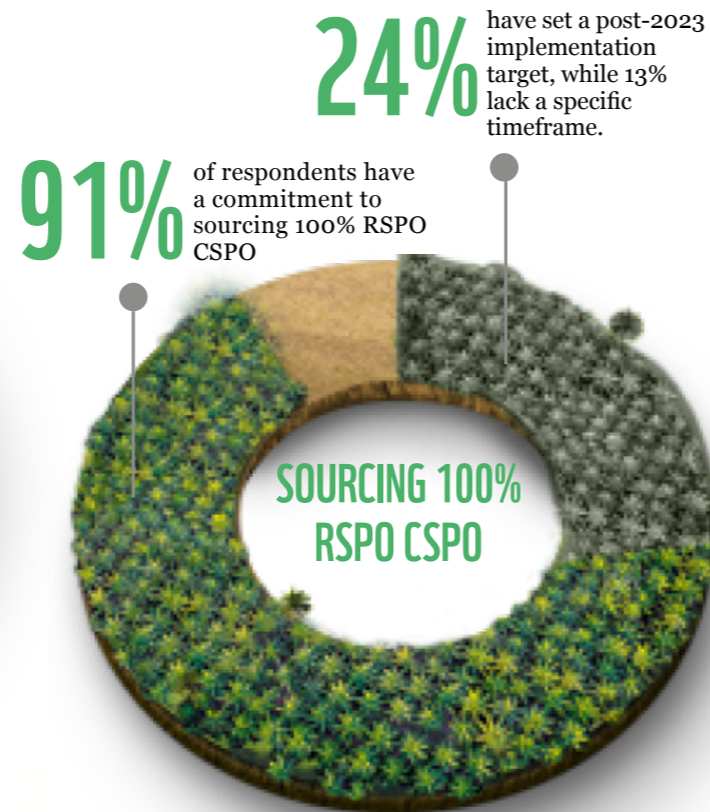
The report underscores commendable progress in companies adopting robust commitments, with 52% having no-deforestation and conversion commitments, and 47% possessing comprehensive human rights commitments. However, the persistent reliance on less secure supply chain models like Mass Balance and Book & Claim credits, constituting 52.7% and 19.4%, raises concerns for environmental and social safeguards. While 59% of respondents claim 100% RSPO-certified palm oil purchases (including mill and smallholder credits), the global certification gap remains evident. Notably, 41% of companies fall short of utilising 100% RSPO-certified sustainable palm oil, reflecting a disconnect between available supply chain options and actual adoption.

The scorecard unveils a growing expectation for supplier accountability, with 77% requiring suppliers to have a deforestation policy, and 93% expecting suppliers to uphold human rights policies. This demonstrates a positive shift towards extending sustainability commitments throughout the supply chain. Companies are making strides in traceability, with 41% having some level of traceability, emphasising the need for increasing transparency in the face of evolving regulatory frameworks. Membership in the RSPO stands at an overwhelming 95%, showcasing widespread adoption within the assessed palm oil buyer community.

Despite these positive trends, urgent action is imperative. The report serves as a call to expedite sustainable practices, enhance transparency, and eliminate reliance on less secure supply chain models. Only through collective, industry-wide commitment can palm oil buyers truly lead the way toward a sustainable and ethical palm oil future.

**COMPANIES ARE
MAKING STRIDES IN
TRACEABILITY, WITH
41% HAVING SOME
LEVEL OF TRACEABILITY**

285 COMPANIES APPROACHED TO PARTICIPATE IN THE 2024 PALM OIL BUYERS SCORECARD



SUSTAINABILITY PLATFORMS

95% OF RESPONDENTS ARE RSPO MEMBERS

59% OF RESPONDENTS ARE INVOLVED IN OTHER ACTION-ORIENTED PLATFORMS

ON THE GROUND ACTION % of initiatives and investments

92% SUPPORTING SMALLHOLDERS



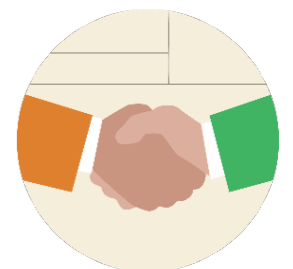
44% CONSERVATION PROJECTS



80% PROTECTING AND RESTORING FORESTS



70% JURISDICTIONAL OR LANDSCAPE APPROACHES



SUPPLIER ACCOUNTABILITY

77% requires suppliers to have a deforestation policy, of which 47% of them meet the Accountability Framework definition of no-conversion of all natural ecosystems.

93% of respondents require suppliers to have a human rights policy, and 47% of which mentions all the relevant stakeholder groups.

41% of respondents require supplier traceability to the mill or plantation

SETTING THE SCENE

Since the Scorecard initiative began, a growing wave of governments and companies globally has committed to substantial measures to combat deforestation and land degradation. These include the New York Declaration on Forests (NYDF), the Aichi Targets, the Amsterdam Declarations, and the Sustainable Development Goals, as well as the collective commitments of 400+ member companies of the Consumer Goods Forum (CGF).





Beyond biodiversity and forest loss, broader considerations such as food insecurity and land use have found a place in frameworks like the Glasgow Leaders' Declaration on Forests and Land Use and the Agriculture Sector Roadmap to 1.5°C at COP 27. These commitments align with initiatives such as the Science Based Targets initiative (SBTi) Forests, Land, and Agriculture (FLAG) Guidance and the Kunming-Montreal Global Biodiversity Framework, shaping the global landscape for the food and agriculture sectors in 2024.

A regulatory milestone unfolded with the enforcement of the EU Regulation on Deforestation-free products (EUDR) on June 29, 2023. Encompassing seven commodities, notably palm oil and their derivatives, the EUDR mandates that operators or traders introducing or marketing these commodities in the EU, or exporting from it, must substantiate that the products do not originate from deforested land or have played a role in forest degradation post-December 31, 2020.

Agricultural expansion, with a spotlight on oil palm cultivation¹ remains a primary driver of tropical deforestation globally². Addressing this planetary emergency necessitates confronting commodity-driven deforestation and conversion (see box for further information). In the WWF 2024 Palm Oil Buyers Scorecard, we feature some of the largest palm oil buyers capable of catalysing significant change throughout the industry by elevating their commitments and implementation. While some companies have advanced in the rankings since the 2021 scorecard, showcasing the possibility of making rapid strides toward sustainable palm oil sourcing, the average score of 14.7 out of 24 underscores a gap, particularly in actions to halt the destruction of the world's forests and ecosystems. The scorecard also exposes a transparency deficit in the sector, with over half (157) of the 285 companies approached globally failing to respond or provide information on their palm oil usage and sustainability efforts.

AGRICULTURAL EXPANSION, WITH A SPOTLIGHT ON OIL PALM CULTIVATION REMAINS A PRIMARY DRIVER OF TROPICAL DEFORESTATION GLOBALLY

THE DIFFERENCE BETWEEN DEFORESTATION AND CONVERSION

DEFORESTATION

Deforestation is the loss of natural forest as a result of changing the forest to agricultural or non-forest land use, including plantations, or severe or sustained degradation of the forest ecosystem.



CONVERSION

Conversion is the change of any natural ecosystem (including forests, but also extending to other ecosystems such as savannahs, grasslands, and wetlands) to another land use, or a significant change in the species composition, structure, or function of the ecosystem.

Forests and other natural ecosystems are critical for carbon storage, biodiversity protection, water supply, mitigation of natural hazards, adaptation to climate change, and sustaining the livelihood of indigenous peoples and local communities.



UNDERSTANDING PALM OIL

THE WORLD'S MOST POPULAR VEGETABLE OIL

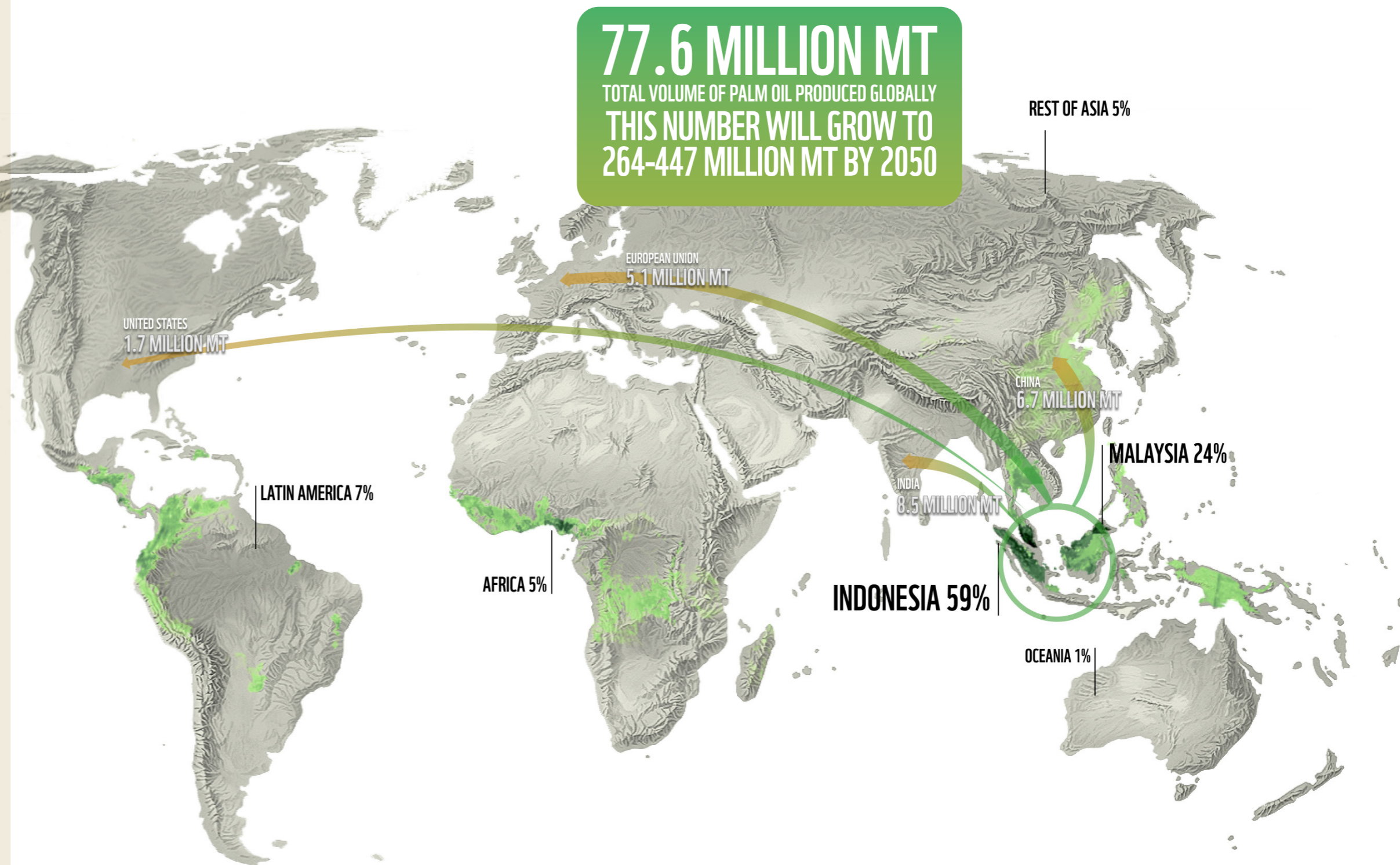
Palm oil's wide range of uses, relative affordability, and superior yield has earned it the title of the world's most consumed and traded vegetable oil.

From ice cream, instant noodles, and chocolate, to shampoo, deodorant and infant formula, palm oil can be found in an estimated 50% of all packaged supermarket products³. Palm oil is also used widely as a cooking oil in Asian and African countries, in addition to serving as animal feed and biofuel in several parts of the world.



Estimates indicate that palm oil demand could increase four to six times in the near future, jumping from 78 million MT in 2022⁴ to 264-447 million MT by 2050⁵. Major downstream market disruptions in 2022, such as the invasion of Ukraine, caused geopolitical and economic shocks that altered the global vegetable oils trade, causing food and energy inflation⁶. This exponential growth and uncertainties of supplies raise concerns that oil palm development and expansion in Southeast Asia and other parts of the world – including Africa, Latin America, and Papua New Guinea – could exacerbate the environmental and social impacts that have already been experienced to date.

Avoiding the worst outcomes of these risks calls for concerted and accelerated action by all parties in the palm oil value chain.



GLOBAL PALM OIL PRODUCTION & TRADE



Source: United States Department of Agriculture Foreign Agricultural Service (2022). Production, Supply and Distribution database; Ramankutty et al. (2008). Farming the planet: 2. Geographic distribution of crop areas, yields, physiological types, and net primary production in the year 2000.

SOCIAL AND ENVIRONMENTAL IMPACTS OF PALM OIL PRODUCTION

Palm oil makes a substantial contribution to the economies across the tropics. For example, oil palm expansion has delivered significant economic and social benefits in Indonesia and Malaysia, where 85% of the world's palm oil is produced. Oil palm cultivation is a primary source of income for an estimated four million people in Indonesia and nearly a million in Malaysia⁷, contributing to poverty alleviation, employment, and income creation. Production has also helped stimulate rural infrastructure and local economic growth. Over the past decade, palm oil production has also become an increasingly important export commodity in Sub-Saharan Africa, South Asia, Oceania and Latin America.

But the rapid and unsustainable expansion of oil palm plantations has also resulted in a range of negative impacts for people, nature, and our climate. Oil palms grow best in low-lying, hot, and wet areas such as rainforests and peatlands near the equator. These areas are home to more than two thirds of the world's biodiversity⁸ and play a critical role in the ecological balance of our planet⁹. They are also an essential source of livelihood for local communities who use products derived from forest resources for food, shelter, energy, medicine, and income generation.

NATURE

In Southeast Asia, large expanses of tropical forests have been lost to meet the world's growing appetite for palm oil¹⁰, with devastating consequences for biodiversity and ecosystem functions. The rainforest and habitat loss caused by oil palm expansion is a key threat to at least 193 endangered species — including orangutans, elephants, rhinoceroses, and tigers¹¹. The conversion of forests and natural ecosystems to oil palm plantations can also negatively impact adjacent habitats through fragmentation, edge effects, soil erosion and degradation, and water pollution.

Encouragingly, recent data suggests that oil palm-driven deforestation has begun to slow^{12,13}, owing to continuous innovations and R&D by the upstream sector that brought about climate-resilient seedlings and improved yields. —>

NATURE

Clearing for oil palm plantations has led to the widespread destruction of rainforests and other natural ecosystems (such as peatlands), most notably in Asia.



CLIMATE

Governments in major producing countries are also taking action to curb oil palm expansion, particularly in primary forests and peatlands. In 2018, the Malaysian government committed to maintain at least 50% forest cover across the country and cap palm oil development to 20% of total land¹⁴. The state government of Sabah has also created a unique enabling environment using a jurisdictional approach covering all independent growers to ensure sustainable production of palm oil. Meanwhile in Indonesia, the government has issued a range of policies — including a forest-clearing ban¹⁵, a moratorium on issuing of licenses for new oil palm plantations¹⁶, and a regulation on peatland protection¹⁷ — which are critical to reducing oil palm expansion into forests and peatlands.

The conversion of forests and peatlands to oil palm plantations releases large quantities of greenhouse gases (GHG) into the atmosphere. The industry practice of draining and converting peatland forests is especially damaging to climate mitigation efforts, as peatlands are carbon sinks which store more carbon per unit area than any other ecosystems in the world. Another major greenhouse gas emission from the processing of palm oil is methane emissions from the open-lagoon anaerobic treatment of the palm oil mill effluent which is still the norm.

Emissions from oil palm cultivation falls under the Agriculture, Forestry and Other Land Use (AFOLU) sector which offers significant mitigation opportunities while delivering food, wood, and other renewable resources as well as biodiversity conservation, provided the sector adapts to climate change. If the mitigation measures are not implemented properly, when taken together with the increasing need to produce sufficient food, feed, and fuel, they may exacerbate trade-offs with the conservation of habitats, adaptation, biodiversity and other ecosystem services¹⁸.

CLIMATE

The conversion of forest and peatland to oil palm plantation releases large quantities of greenhouse gases into the atmosphere, which in turn accelerates climate change

PEOPLE

The expansion of palm oil production areas has often occurred at the expense of the rights and interests of plantation workers, local communities, and Indigenous peoples. This can take the form of land grabs, forced displacement, harassment, and the loss of access to forests for food, medicine, livelihoods, and culture¹⁹. Numerous reports on plantation workers’ poor living and working conditions, human rights abuses, child labour, and discrimination against smallholders also cast a shadow on the sector^{20,21}.

Since the last Scorecard, there has been a notable shift in attention towards the rights of stakeholders within the palm oil supply chain. Human rights due diligence exercises and labour rights assessments are gaining prominence, now considered essential prerequisites for palm oil growers seeking entry into global supply chains, alongside traditional environmental impact assessments. The recent imposition of import bans on products containing palm oil into the US²², citing allegations of forced labour conditions in plantations, underscores a critical awakening to the longstanding neglect of fundamental human rights issues. This marks a turning point, indicating a growing awareness and impetus for change in addressing these issues within the palm oil industry.

PEOPLE

The expansion of oil palm production areas has also often been at the expense of the rights and interests of plantation workers, local communities and Indigenous peoples



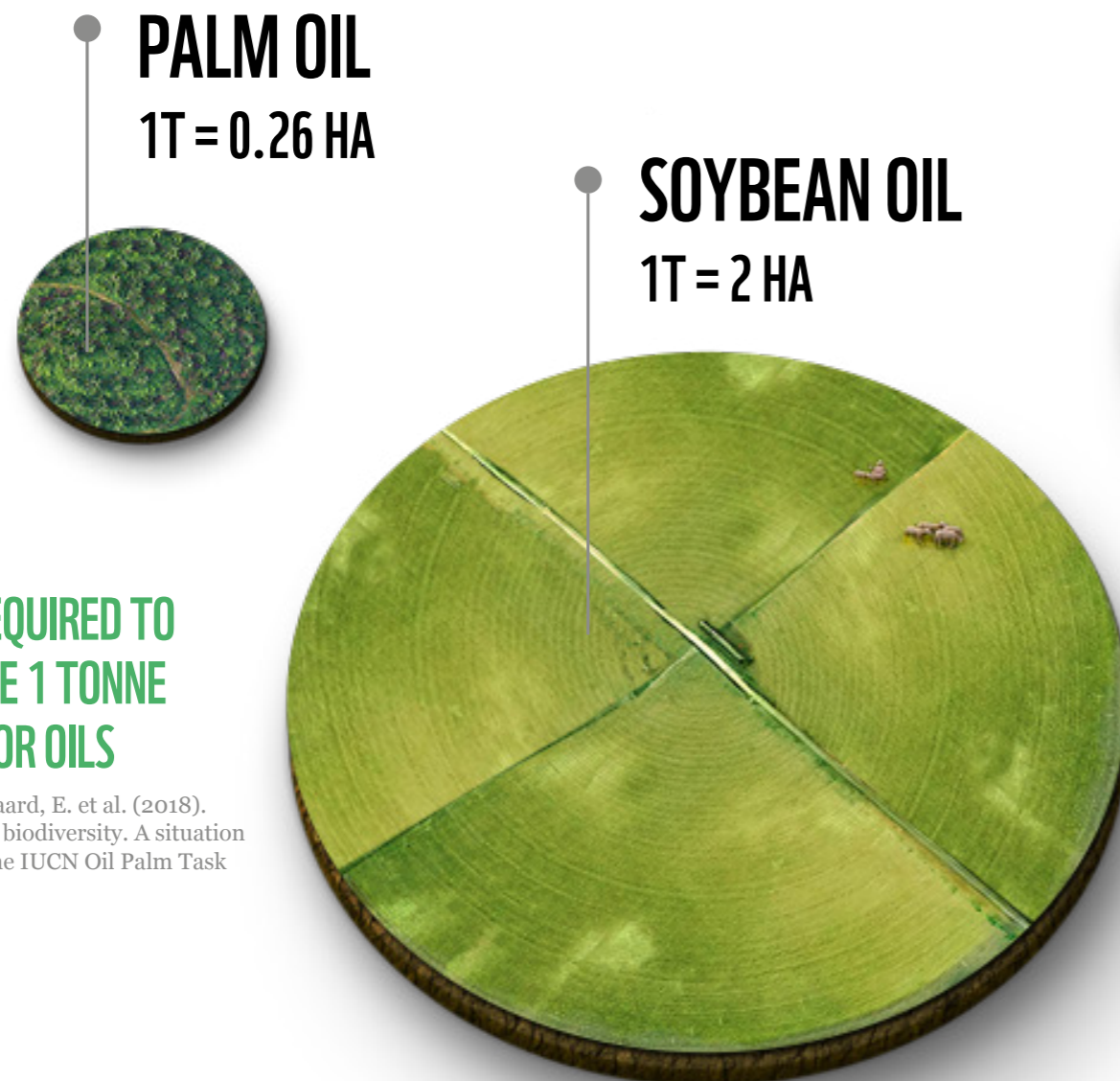
THE EFFECTS OF PALM OIL SUBSTITUTION

In some major consumer markets, activists have responded to the social and environmental impacts of palm oil by calling for a boycott of palm oil, and the promotion of ‘palm oil-free’ products. However, many expert conservation groups see such initiatives as counterproductive. In addition to its versatility, palm oil is also very productive, with a yield far greater than any other vegetable oil. In fact, palm oil represented 40% of global vegetable oil production on just 8.6% of the vegetable oil crop area in 2023²³. So, while using other vegetable oils may seem like a solution, replacing palm oil can actually create similar – if not worse – environmental and social problems.

Replacing palm oil with other vegetable oils could require up to four to 10 times more land to produce the same amount of oil, potentially causing greater harm to nature and wildlife. The palm oil industry has also helped to create a huge number of jobs; a shift away from the commodity could have consequences for rural communities who depend on palm oil for their livelihoods, especially considering that smallholder farmers account for 40% of global palm oil production.

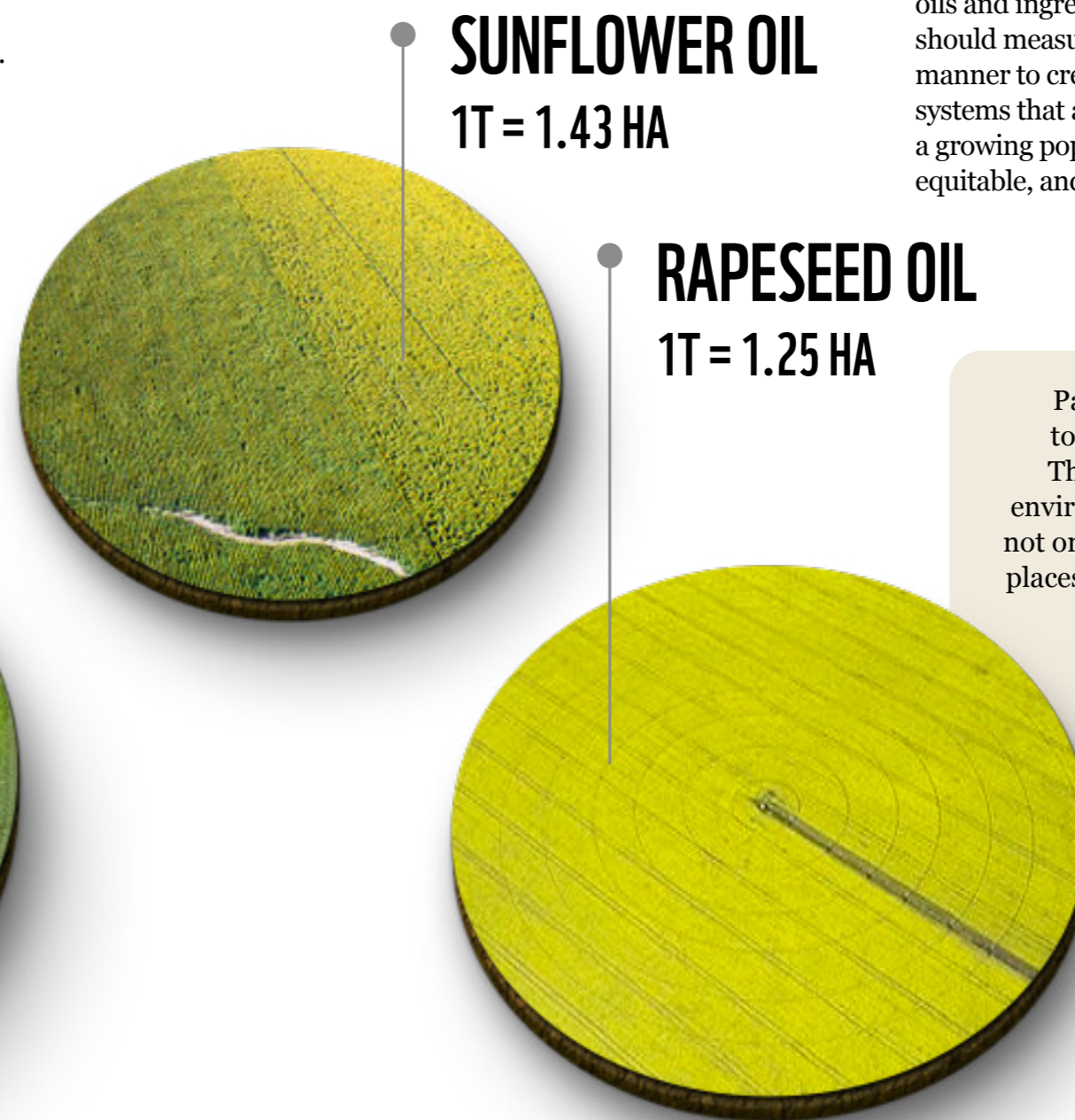
LAND REQUIRED TO PRODUCE 1 TONNE OF MAJOR OILS

Source: Meijaard, E. et al. (2018). Oil palm and biodiversity. A situation analysis by the IUCN Oil Palm Task Force.



Substituting palm oil with other vegetable oils could equally undermine efforts to make the industry more sustainable by diminishing the incentive for growers to produce sustainable palm oil and potentially forcing them to seek other buyers that may have lower sustainability credentials. Companies could also end up switching to alternative oils, which has the potential to displace negative impacts to other natural ecosystems, species, and communities, ultimately resulting in increased habitat and biodiversity loss.

More broadly, switching between vegetable oils is not an effective solution to the complex global challenges. Over the years, several companies have moved to substitute palm oil with other vegetable oils, driven by concerns about the sustainability of palm oil, health-related issues, and consumer demand. However, any decision to remove palm oil from products should be underpinned by robust evidence on how this can help reduce the global pressure of unsustainable vegetable oil production on biodiversity, ecosystem services and habitat conversion. Rather than considering individual oils and ingredients in isolation, companies should measure their sustainability in a holistic manner to create ethical supply chains and food systems that align around the same goal: feeding a growing population in a way that is nutritious, equitable, and within planetary boundaries.



Palm oil demand is projected to increase in the near future. This growth could cause more environmental and social problems, not only in Southeast Asia but also in places like Africa, Latin America and Papua New Guinea.

But here's the good news:
As consumers we have a CHOICE!

CAN PALM OIL BE SUSTAINABLE, AND HOW?

Palm oil is a valuable commodity that doesn't have to be destructive. It can be produced sustainably, in a manner that protects nature and benefits people, provided three key principles are respected:



1

PROTECT

Palm oil-driven deforestation and natural habitat conversion are halted across all production landscapes.



2

PRODUCE

Palm oil production no longer contributes to climate change and ecosystem degradation, and sustainable production is incentivised so that the industry provides sustainable livelihoods, reduces poverty, and respects human rights. See WWF's [Regenerative Palm Oil Framework](#).



3

RESTORE

Landscapes and degraded ecosystems – including forests, peatlands, and existing plantations – are restored, and fragmented habitats and populations are reconnected by wildlife corridors, helping to enhance biodiversity conservation.

Creating a sustainable and inclusive palm oil industry is possible but cannot be achieved through any single solution. Instead, it requires all stakeholders along the palm oil value chain to acknowledge their 'shared responsibility' and embrace the use of a variety of complementary approaches and strategies. For more details on what industry stakeholders can do to turn the tide on unsustainable palm oil – including companies, policymakers, the finance sector, and consumers – see WWF's detailed recommendations under the 'Agenda for action' section of this report.

Companies have a key role and responsibility to play in mainstreaming sustainable palm oil. As a first step, WWF believes that palm oil buyers should join the RSPO and cover the entirety of their palm oil purchasing with RSPO CSPO and transition towards SG/IP supply chain models. In addition to increasing the uptake of certified palm oil, companies should adopt the RSPO's Shared Responsibility (SR) framework. The SR framework is a set of responsibilities designed to help non-grower RSPO members achieve RSPO's vision "to transform markets to make sustainable palm oil the norm." By implementing the SR requirements, members demonstrate sustainability leadership in their respective sectors.



COMPANIES HAVE A KEY ROLE AND RESPONSIBILITY TO PLAY IN MAINSTREAMING SUSTAINABLE PALM OIL

IN ADDITION TO INCREASING THE UPTAKE OF CERTIFIED PALM OIL, COMPANIES SHOULD ADOPT THE RSPO'S SHARED RESPONSIBILITY (SR) FRAMEWORK

Certification is one way for palm oil buyers, whatever their size or resources, to contribute to transparent, credible, and sustainable supply chains. However, certification on its own cannot solve all the environmental and social problems caused by unsustainable palm oil production, and its associated implementation cost may not be feasible for millions of fragmented smallholder farmers.

For a sustainable and inclusive palm oil industry to become a reality, companies need to move beyond simply minimising the environmental and social risks within their palm oil supply chain, towards a nature-positive and inclusive approach. This means taking steps to ensure that individual supply chains are free of deforestation and conversion of natural ecosystems and respecting the human rights of all impacted stakeholders. Companies must also be agents of change, by participating in action-oriented sustainability initiatives and collective advocacy, supporting strong legislation in consumer and producer countries, and contributing to on-the-ground action in palm oil producing landscapes. This can include projects focused on the conservation and restoration of forests, other natural ecosystems, and biodiversity at risk from or impacted by unsustainable palm oil production; smallholder farmer sustainability and inclusion; and jurisdictional or landscape approaches that can deliver impact at scale by fostering collaboration between governments, businesses, local communities, and civil society toward shared goals.

Finding the right incentives for smallholders to encourage sustainable production is a critical step to transition our food systems towards a more sustainable model in line with a 1.5°C pathway. Accompanied by ambitious targets, commitments and enforcement measures, incentives are a vital tool to ensure that commitments lead to the implementation and actions on the ground.

WWF's recent report "Incentives for Sustainable Production in Palm Oil Landscapes²⁴" captures case studies from Malaysia and Indonesia to show that there are a number of incentives for smallholders on a landscape level which support sustainable production of palm oil - this includes direct monetary incentives to compensate for the costs associated with certification or obtaining legality, or facilitative incentives such as training for certain technologies. In many cases, a combination of incentives can be most effective, and once successful can lead to the inclusion of smallholders or cooperatives of smallholders in innovative funding structures, jurisdictional approaches, and more. Lack of support from policy makers and palm oil buying companies risks leaving behind local communities. Therefore, all efforts must be made to ensure a just transition for seven million oil-palm smallholders and their families in the producing countries.

There has never been a better time than now for palm oil buyers to take action for nature. Continuous improvement is an intrinsic part of any sustainability journey, and palm oil buyers have more tools than ever before to achieve sustainable supply chains that protect forests, ecosystems, and human rights. As a globally applicable roadmap, the Accountability Framework offers a set of consensus-based international norms, best practices, and guidance for commodity buyers to build and scale up ethical supply chains that are free of deforestation and conversion and respect human rights. This is in addition to credible certification standards such as the RSPO, organic certifications, and other multi-stakeholder initiatives that are working to transform the industry.

CERTIFICATION ON ITS OWN CANNOT SOLVE ALL THE ENVIRONMENTAL AND SOCIAL PROBLEMS CAUSED BY UNSUSTAINABLE PALM OIL PRODUCTION

WHAT IS SUSTAINABLE PALM OIL?

Sustainable palm oil is the responsible production of palm oil in accordance with environmental, social and economic best practices. This reduces the negative impacts of palm oil production on the environment and communities. Palm oil buyers should, at a minimum, source their palm oil only from companies that respect the following sustainability criteria:^{*}

- A** Protect forests and other natural ecosystems, including maintaining or enhancing High Conservation Value Areas (whether biological, ecological, social or cultural) and High Carbon Stock forests
- B** No use of hazardous pesticides and chemicals
- C** No use of fire to clear land for new planting
- D** No planting on peat
- E** Maintain or improve soil fertility, and minimise or control erosion and soil degradation
- F** Develop and implement plans to reduce emissions, including greenhouse gases
- G** Adopt good agricultural practices and prioritise efforts to increase yields in existing plantations, including supporting smallholders to increase productivity
- H** Respect human rights, including the free, prior and informed consent (FPIC) of local and Indigenous communities
- I** Restore landscapes in palm oil producing regions – including forests, peatlands and existing plantations – emphasising enhanced connectivity and biodiversity preservation

^{*} These practices are not exhaustive of all actions stakeholders should take to make sustainable palm oil a reality. WWF also recommends that company's actions and commitments align with the Accountability Framework.

METHODOLOGY

ABOUT THE SCORECARD

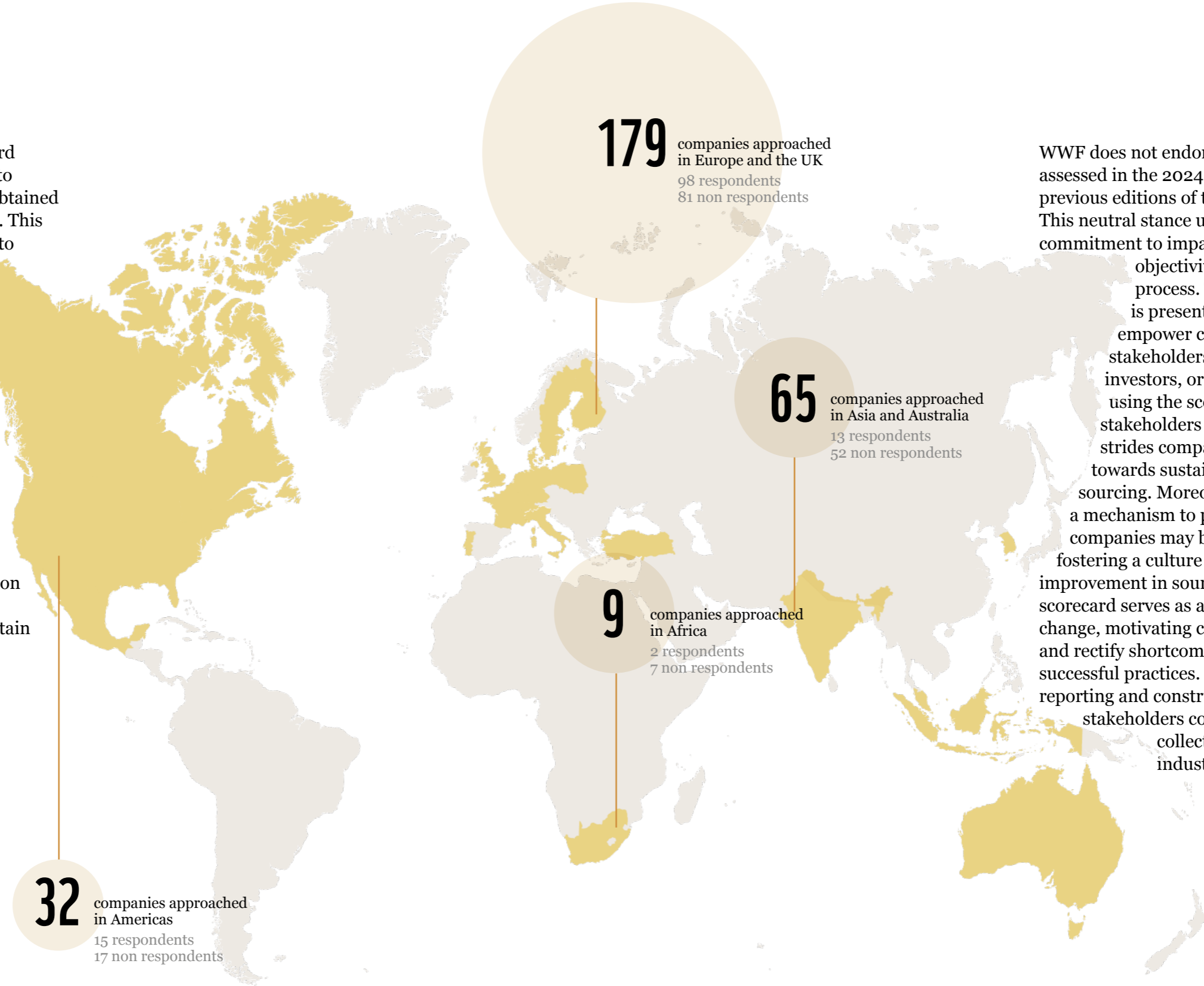
The 2024 edition of the WWF Palm Oil Buyers Scorecard evaluates the progress and performance of 285 major retailers and manufacturer companies, focusing on essential actions to demonstrate their commitment to a sustainable palm oil industry. In its seventh edition since its inaugural publication in 2009, the scorecard series specifically analyses the commitments and actions of major companies and brands related to palm oil, excluding any assessment of risks associated with other commodities or ingredients they may source.

The methodology for the 2024 edition builds upon the foundations established in previous assessments while incorporating refinements to enhance accuracy and relevance.

This year's assessment continues to expand its global reach, covering companies headquartered across five continents — including Europe, North America, Asia, Africa and Australia. This global perspective ensures a holistic evaluation of the palm oil sourcing practices of companies operating in diverse regional contexts. The selection of palm oil buyers is based on their strategic significance and overall palm oil usage in key markets and across the industry.



The WWF Palm Oil Buyers Scorecard utilises a comprehensive approach to assess companies, relying on data obtained through an extensive questionnaire. This questionnaire is carefully designed to encompass key aspects, incorporating information reported by RSPO members in their 2022 Annual Communication of Progress (ACOP). The data collected pertains specifically to companies' palm oil purchases in 2022, capturing a snapshot of their sustainability actions up to the present moment. Companies were asked to complete the questionnaire by providing supporting evidence for each question included in the questionnaire. The expectation is that companies maintain a high standard of transparency, truthfulness, and accuracy in their responses.



WWF does not endorse any company assessed in the 2024 scorecard or any previous editions of the scorecard. This neutral stance underscores our commitment to impartiality and objectivity in the evaluation process. The scorecard is presented as a means to empower concerned stakeholders – be it consumers, investors, or advocacy groups. By using the scorecard as a tool, stakeholders can comprehend the strides companies are making towards sustainable palm oil sourcing. Moreover, it provides a mechanism to pinpoint areas where companies may be falling short, fostering a culture of continuous improvement in sourcing practices. The scorecard serves as a catalyst for positive change, motivating companies to identify and rectify shortcomings while reinforcing successful practices. Through transparent reporting and constructive feedback, stakeholders contribute to a collective effort to elevate industry standards.

285 Number of companies approached	163 Food manufacturers	49 Non-food manufacturers	60 Retailers	13 Feed and biofuel sector
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SCORING CRITERIA

Amidst the pressing climate crises, the 2024 scorecard conducted a comprehensive evaluation, utilising a broader set of criteria. It specifically focused on key actions for sourcing and supporting sustainable palm oil, with a strong emphasis on the commitment to a deforestation and conversion-free supply chain. While not exhaustive, these criteria dynamically adapt to evolving sustainability priorities amid the climate change narrative. The scorecard serves as a catalyst, propelling companies towards comprehensive, ethical sourcing practices in support of sustainable palm oil. This aligns with the urgency and evolving standards of the current climate landscape.

WWF continues to use the Accountability Framework as the backbone of its call to companies to set, implement and measure deforestation and conversion-free supply chains that respect human rights. For detailed guidance, WWF encourages companies to refer to the Framework as a comprehensive set of common norms and guidance for establishing, implementing, and demonstrating progress on ethical supply chain commitments in the agriculture and forestry sectors.

All 285 companies approached in the 2024 scorecard were scored out of a possible total of 24 points, divided as follows:

‘OWN SUPPLY CHAIN’

The first 18 points relate to actions companies have taken to ensure their own palm oil supply chain is sustainable and free of deforestation, natural ecosystem conversion, and human rights abuse. Notably, this year, a performance-based scoring criteria for distinguishing between the traceability levels of the companies’ palm oil supply chain to mill versus plantations was introduced. This distinction is pivotal for enhancing supply chain transparency, enabling more effective and targeted measures and management.

‘BEYOND SUPPLY CHAIN’

The final six points assess companies' efforts in promoting sustainable palm oil beyond their direct supply chain, contributing to industry-wide transformation. In recognizing the urgency of industry challenges, WWF asserts that genuine sustainability commitment goes beyond eliminating harmful practices within a company's supply chain. It extends to companies taking responsibility by actively participating in integrated approaches for impactful, large-scale change.

To gauge the effectiveness of actions beyond the supply chain, the 2024 scorecard introduces crucial changes. Notably, the Accountability Framework Initiative (AFI) Operational Guidance (OG) plays a pivotal role. Companies are now required to align on-the-ground investments and actions with specific OGs, including those addressing Smallholder Inclusion, Environmental Restoration Compensation, and Achieving Commitments Through Collaboration (via jurisdictional and landscape approaches). This ensures companies adhere to operational principles and guides, contributing substantively to broader sustainability goals.

SCORING CRITERIA

OWN SUPPLY CHAIN

18 POINTS

DOES THE COMPANY HAVE A COMMITMENT TO SOURCING DEFORESTATION- AND CONVERSION-FREE PALM OIL?

1.5 POINTS

Palm oil buyers may use the purchase of RSPO-certified materials to fulfil deforestation- and conversion-free commitments. But while all RSPO supply chain models make positive contributions to supporting sustainable palm oil production, the purchase of Mass Balance and Book & Claim credits does not demonstrate that materials in a company's supply chain are deforestation- and conversion-free due to the presence of uncertified materials. This is why WWF calls for palm oil buyers to have a distinct public commitment to deforestation- and conversion-free palm oil.

Commitment strength

1 point if the company has a no-deforestation and no-conversion* commitment that meets the Accountability Framework definitions
0.5 points if the commitment is deforestation-free but does not meet the Accountability Framework definition for conversion-free

Commitment scope

0.5 points if the commitment covers the entire corporate group (or company, if not part of a corporate group) including all volumes and palm oil types

*Conversion is the change of any natural ecosystem (including but not limited to forests) to another land use

DOES THE COMPANY HAVE A PUBLIC COMMITMENT TO SOURCING PALM OIL THAT RESPECTS HUMAN RIGHTS?

1.5 POINTS

Palm oil buyers may purchase RSPO CSPO to fulfil human rights commitments. But while all RSPO supply chain models make positive contributions to supporting sustainable palm oil production, the purchase of Mass Balance and Book & Claim credits does not demonstrate that materials in a company's supply chain are free of human rights abuse due to the presence of uncertified materials. This is why WWF calls for palm oil buyers to have a distinct public commitment to sourcing palm oil that respects human rights.

Commitment strength

1 point if the company has a human rights commitment that covers the rights of all relevant stakeholder groups* and meets all of the Accountability Framework's definitions and requirements
0.5 points if the company has a human rights commitment that only covers the rights of some relevant stakeholder groups or only partially meets the Accountability Framework's definitions and requirements

Commitment scope

0.5 points if the commitment covers the entire corporate group (or company, if not part of a corporate group) including all volumes and palm oil types

*These include Indigenous peoples, local communities, workers, and others who may be impacted by company activities

DOES THE COMPANY HAVE A PUBLIC COMMITMENT TO SOURCING 100% RSPO CSPO?

1 POINT

Palm oil buyers may purchase RSPO CSPO to fulfil human rights commitments. But while all RSPO supply chain models make positive contributions to supporting sustainable palm oil production, the purchase of Mass Balance and Book & Claim credits does not demonstrate that materials in a company's supply chain are free of human rights abuse due to the presence of uncertified materials. This is why WWF calls for palm oil buyers to have a distinct public commitment to sourcing palm oil that respects human rights.

1 point for making a public commitment to buy 100% RSPO CSPO AND doing this by 2023 at the latest (or already achieved)
0.5 points for making a public commitment to buy 100% RSPO CSPO BUT this commitment is NOT time bound OR is slated for later than 2023

HOW MUCH OF THE PALM OIL A COMPANY PURCHASES IS RSPO-CERTIFIED SUSTAINABLE?

Companies are scored based on the proportion of their total palm oil sourcing that is certified as sustainable under one or more RSPO supply chain models. Scoring considerations are given based on the robustness of the RSPO supply chain model used, the type of palm oil purchased as well as the importance of sustainability concerns in the country where a company is headquartered.

Shifting to physical supplies of RSPO CSPO — i.e. palm oil that is certified as Segregated, Identity Preserved or Mass Balance — reduces the environmental and social risk associated with producing palm oil, brings greater transparency to supply chains and requires palm oil buyers to engage with suppliers and support their transition to sustainability. Companies are therefore awarded the highest number of points for their purchasing of the Segregated or Identity Preserved supply chain models, which require the palm oil to come only from sustainable sources. Companies are awarded an intermediate number of points for their sourcing of Mass Balance palm oil, as this model allows for the mixing of both certified and non-certified oils throughout the supply chain and therefore carries a higher environmental and social risk compared to Segregated or Identity Preserved models. Considering the importance of including smallholder farmers in sustainable palm oil supply chains, companies receive a high number of points for the purchase of Independent Smallholder credits, which helps support smallholder farmers who are unable or struggling to connect to physical supply chains.

WWF recognises that purchasing physical supplies of RSPO CSPO is much more challenging for companies sourcing complex palm oil derivatives and those headquartered in emerging sustainability markets, such as India, Indonesia, Malaysia, Mexico, South Africa and the Philippines, where demand for sustainable products to date has been low. In the hope of supporting “first movers” in these markets, WWF has allowed more lenient scoring by awarding points for the purchase of palm oil covered by any RSPO supply chain model, including Book & Claim credits.

*PKE volumes are also considered for scoring if they are part of the raw ingredients of the company’s manufacturing processes, which are typically companies in the animal feed manufacturing sector

10 POINTS TOTAL IS CALCULATED BY:

Step 1 Calculating uptake scores by palm oil type*

For Crude & Refined Palm Oil (CPO) and Palm Kernel Oil (PKO):

3 points x percentage of CPO/PKO volumes covered by Segregated, Identity Preserved or Independent Smallholder credits + **1.5 points** x percentage of CPO/PKO volumes covered by Mass Balance

For Palm Oil Derivatives (POD):

3 points x percentage of POD volumes covered by Segregated, Identity Preserved or Independent Smallholder credits + **1.75 points** x percentage of POD volumes covered by Mass Balance + **1.25 points** x percentage of POD volumes covered by Book & Claim credits

Step 2 Adjusting uptake scores by the volume of each palm oil type

CPO volume score = CPO uptake score x CPO proportion (i.e. CPO volume/total palm oil volume)

PKO volume score = PKO uptake Score x PKO proportion (i.e. PKO volume/total palm oil volume)

POD volume score = POD uptake score x POD proportion (i.e. POD volume/total palm oil volume)

Step 3 Adding all volume adjusted scores and multiplying by three

Overall score = (CPO volume score + PKO volume score + POD volume score) x 3

For companies headquartered in India, Indonesia, Malaysia, Mexico, South Africa and the Philippines:

Overall score = **3 points** x percentage of total volumes that are RSPO-certified (any supply chain model)

Step 4 Adding 1 bonus point for 100% RSPO CSPO coverage of all palm oil (bringing total possible score to ten)

DID THE COMPANY REPORT PALM OIL QUANTITIES FOR ITS ENTIRE OPERATIONS?

1 POINT

Palm oil buyers should disclose their palm oil usage and sustainability efforts across their entire operations — including all volumes, palm oil types, and geographies in which they operate.

If a company is part of a corporate group,* the same must be true for the group level.

*A corporate group is defined in the Accountability Framework as “the totality of legal entities to which the company is affiliated in a relationship in which either party controls the actions or performance of the other,” and includes subsidiaries, affiliates, joint ventures and majority holdings. Exceptions can be made for companies that are part of RSPO group memberships that already report its CSPO uptake volume as a group via ACOP.

1 point if the quantities reported covers all palm oil types purchased across the entire corporate group, including in all countries where the group operates OR quantities cover all palm oil types purchased across the entire company, if company is not part of a corporate group

0.5 points if the reported quantities relate to all the countries in which the company operates but do not relate to all countries in which the group operates (note: this option only applies if the company is part of a group)*

0 points if the quantities do not cover all palm oil types AND/OR quantities do not cover the entire corporate group, if company is part of a corporate group

DOES THE COMPANY EXPECT SUPPLIERS TO HAVE A COMMITMENT TO SOURCING DEFORESTATION- AND CONVERSION-FREE PALM OIL THAT RESPECTS HUMAN RIGHTS?

1 POINT

Palm oil buyers serious about ensuring supply chain sustainability should require their suppliers to also be committed to sustainable palm oil that is free of deforestation and conversion and respects human rights. This commitment should extend across the suppliers’ entire operations (beyond what is sourced directly to the company).

*these include Indigenous peoples, local communities, workers and others who may be impacted by company activities

Deforestation- and conversion-free expectation for suppliers

0.5 point if the company expects its suppliers to have a no deforestation and no conversion commitment that meets the Accountability Framework definitions

0.25 points if the company expects its suppliers to have a deforestation-free commitment, but does not specify that the commitment should meet the Accountability Framework definition for conversion-free

Human rights expectation for suppliers

0.5 point if the company expects its suppliers to have a human rights commitment that covers the rights of all relevant stakeholder groups and meets all of the Accountability Framework’s definitions and requirements

0.25 points if the company expects its suppliers to have a human rights commitment, but does not specify that the commitment should cover the rights of all relevant stakeholder groups, or does not meet all of the Accountability Framework’s definitions and requirements

DOES THE COMPANY HAVE MONITORING AND RESPONSE SYSTEMS IN PLACE TO VERIFY SUPPLIER COMPLIANCE WITH COMMITMENTS?

1 POINT

Palm oil buyers should have robust systems in place to monitor compliance with their sustainable sourcing policies, including their commitments to source palm oil that is free of deforestation and conversion and respects human rights.

Monitoring and response systems can help companies identify, mitigate, and address non-compliances with their sourcing policies.

0.5 points if the company has monitoring and response systems in place to monitor supplier compliance with deforestation- and/or conversion-free commitments

0.5 points if the company has monitoring and response systems in place to monitor supplier compliance with human rights commitments

DOES THE COMPANY HAVE A MONITORING SYSTEM TO MEASURE TRACEABILITY OF PALM OIL PURCHASED TO THE MILL OR PLANTATION?

1 POINT

A particular challenge to delivering sustainability commitments is a lack of traceability of palm oil to its source (plantation/mill) and thus a lack of influence over poor land use and production practices, especially for palm oil sourced by ‘third-party’ growers. While traceability on its own does not equate to sustainability, it is important for palm oil buyers to achieve traceability in their supply in order to demonstrate that they are able to identify risks and take steps to address the environmental and social issues within their supply chain.

0.5 points if the company has a monitoring system for Traceability to Mill (TTM) and achieves more than 50 % TTM

0.25 points if % TTM is less than 50 %

0 points if % TTM is 0 %

0.5 points if the company has a monitoring system for Traceability to Plantation (TTP) and achieves more than 50 % TTP

0.25 points if % TTP is less than 50 %

0 points if % TTP is 0 %

BEYOND OWN SUPPLY CHAIN

6 POINTS

IS THE COMPANY A MEMBER OF ACTION-ORIENTED SUSTAINABILITY PLATFORMS?

2 POINTS

Palm oil buyers that are serious about effecting far-reaching change in the palm oil industry should join the RSPO, implementing the RSPO Shared Responsibility (SR) framework, and participate in other action-oriented sustainable palm oil platforms. To be considered, these platforms need to go beyond membership and commitments on paper by requiring demonstrable action and progress by participating companies in supporting sustainability beyond their own supply chain.

- 0.5 points** for being an RSPO member
- 1 point** if the company is an RSPO member and scores 10/10 on the SR scorecard (Shared Responsibility) Requirement set by RSPO. (points will be prorated based on the SR scorecard)
- 0.5 points** for being a member of other action-oriented sustainable palm oil platforms

DOES THE COMPANY INVEST IN ON-THE-GROUND PROJECTS IN PALM OIL PRODUCING LANDSCAPES?

4 POINTS

Achieving impact on the ground requires palm oil buyers to move beyond cleaning up supply chains and mitigating sustainability risks, to an approach which proactively addresses past, current and potential future deforestation and conversion, and promotes sustainable production practices that are protective of nature and people.

- 2 points** if a company is making investments in any of the following projects:
 - Supporting smallholder producers
 - Biodiversity conservation (forest protection and/or restoration, regenerative agriculture practices etc.)
 - Supporting Landscape or jurisdictional approaches
 - Protection of rare threatened and endangered (RTE) wildlife species
- Up to 2 points** if company can demonstrate that the nature of the invested project(s) is/are long-term and demonstrate alignment with applicable AFI Operational guidance or other forms of pro-sustainability impacts.



HOW RELIABLE IS THE DATA USED?

Similarly to previous scorecards, the 2024 scorecard included rigorous validation processes and systems to ensure all the information reported by companies in WWF’s questionnaire was accurate and up-to-date. Palm oil buyers were systematically asked to substantiate their responses, which were validated against their RSPO ACOP reports, as well as company sourcing policies, sustainability reports, and other public disclosures. Buyers were also asked to clarify their answers when their responses were unclear, incomplete, or seemingly incorrect.

An independent third-party consultancy was contracted to manage the data collection process and scoring, in close consultation with WWF. Every effort was made to ensure the accuracy, independence, and clarity of company data. However, we still counted on companies to be transparent and truthful in their responses. Performance remains self-reported by companies and does not constitute or imply endorsement, sponsorship, or recommendation by WWF.

We urge users of the scorecard to check the data and share any errors found with both WWF and the relevant company.



EVERY EFFORT WAS MADE TO ENSURE THE ACCURACY, INDEPENDENCE AND CLARITY OF COMPANY DATA

HOW COMPANIES ARE PERFORMING AS A WHOLE

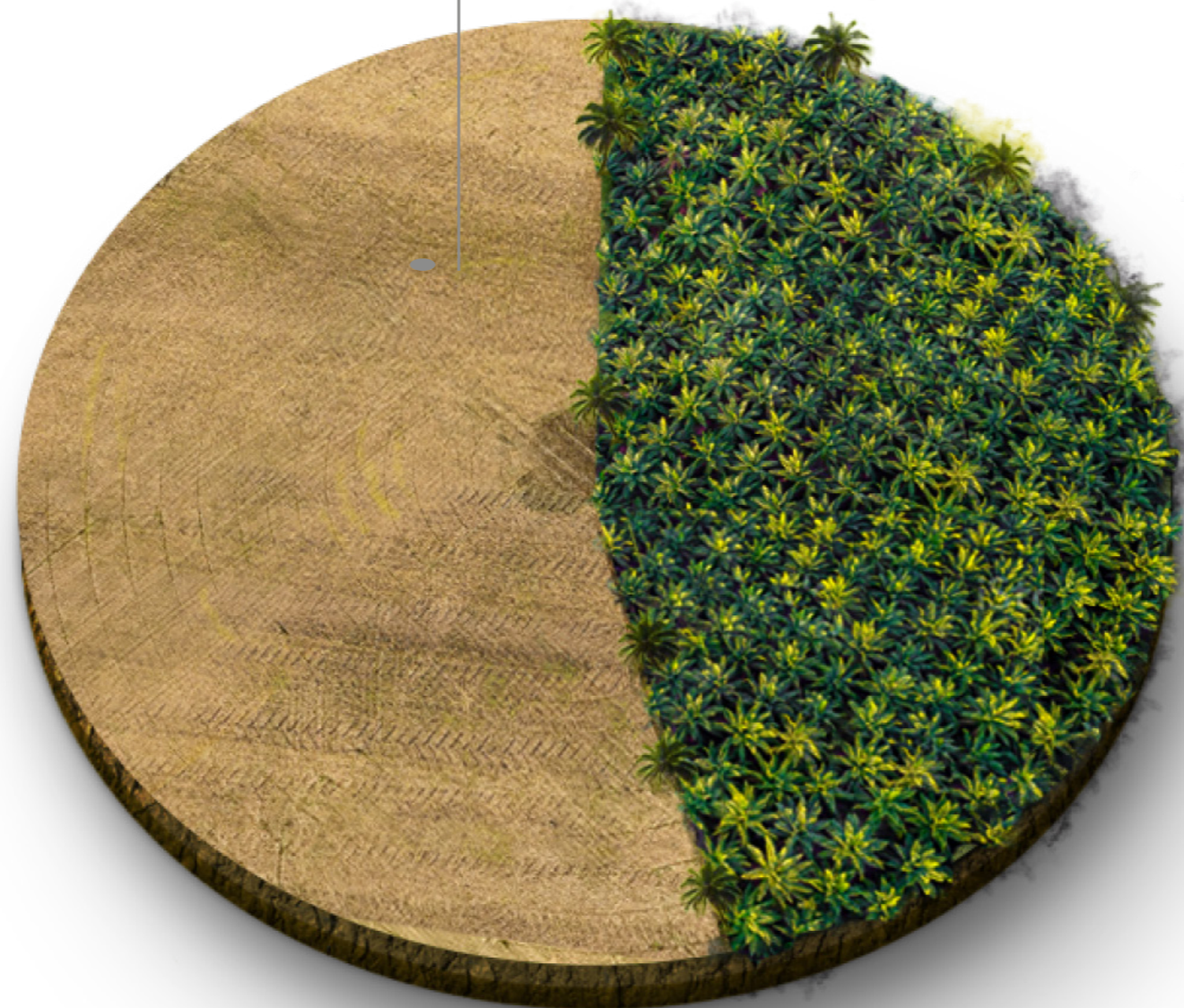
WWF 2024 Palm Oil Buyers Scorecard shows that palm oil buyers are still falling short in adopting crucial measures for a sustainable shift in the industry to prevent the destruction of crucial global forests and ecosystems. Although the overall average score has slightly increased from the previous assessment, from 13.2 to 14.7 out of 24 points under stricter criteria, companies have some distance to cover in demonstrating genuine commitment to palm oil sustainability.

While no company achieved a perfect score in this year's scorecard, the results has shown that a number of respondents who were already leading the way in the previous scorecard further increased their leadership in sourcing sustainable palm oil and driving industry-wide transformation – 23 companies achieved the ranking of 'leading the way', up from 14 in 2021.

Cérélia Participation Holding (France) secured the top spot in this year's evaluation scoring 23 out of 24. The other companies that scored above 22 includes Ferrero (22.9), John Lewis Partnership (22.3), Marks & Spencer (22.1) and Lidl Stiftung & Co (22.1)

55%

OF COMPANIES APPROACHED DID NOT RESPOND



14.7

OUT OF 24 WAS THE AVERAGE SCORE

And no company achieved full marks, underlining how much work remains to be done to align with best practices outlined in the Accountability Framework.

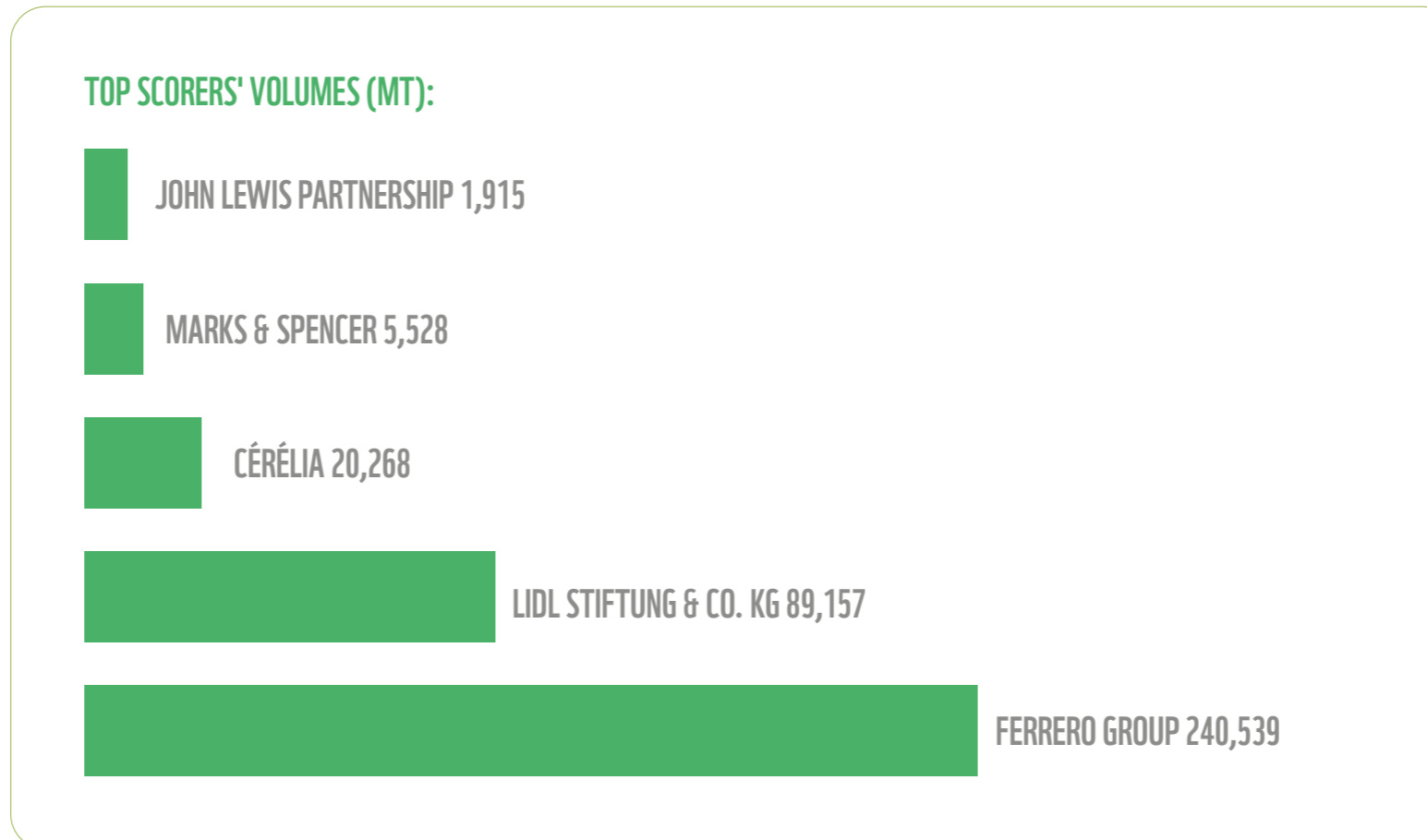
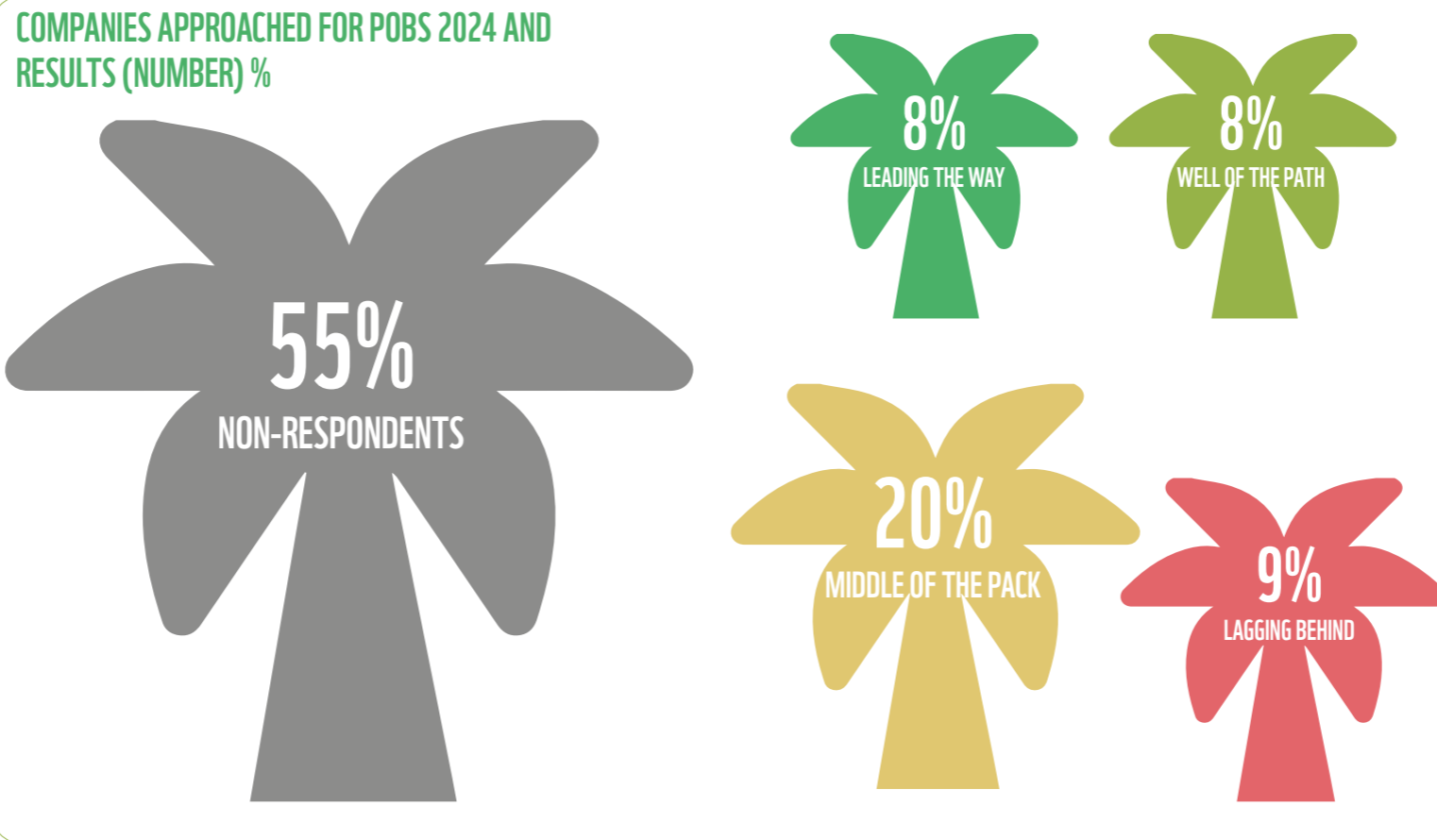
THE COMPANIES FEATURED IN THIS SCORECARD ARE AMONG SOME OF THE LARGEST PALM OIL BUYERS ACROSS KEY MARKETS

285

COMPANIES APPROACHED TO PARTICIPATE IN THE 2024 PALM OIL BUYERS SCORECARD

In the pursuit of sustainable business practices, these companies have prioritised the use of physical supplies of RSPO CSPO and ensuring traceability to plantations, which adds an extra layer of transparency to their sustainable sourcing efforts. These companies not only emphasise sustainability within their operations but extend their commitments to suppliers, active monitoring and stringent enforcement of compliance measures. Beyond their supply chains, they actively engage in sector transformation, investing in projects within palm oil-producing regions and participating in dynamic sustainability platforms. Their efforts align with Accountability Framework principles, promoting sustainable development and positive impacts on local communities while fostering transformation within the palm oil sector.

In this year's scorecard, notable progress has been observed for four respondents who have rapidly ascended in their rankings since our last assessment in 2021. Previously ranked in the 'middle of the pack', Grupo Bimbo, Lidl Stiftung & Co.KG, Marks & Spencer, and Sainsbury's leapfrogged into 'leading the way' – showcasing the potential for rapid, substantial advancements in sustainable sourcing and sector-wide transformation but also establishing a commendable example that is poised to inspire and motivate others to adopt similar practices. One notable mention goes to Lotte Wedel Sp. Zoo, which achieved the most improved score of all companies by 7.7 points.



These companies stand on the brink of transitioning into industry leaders capable of instigating transformative changes across the sector, both within and beyond their supply chains. With a substantial 63% of scorecard respondents positioned as either 'well on the path' or in the 'middle of the pack,' the potential for swift progress in sustainable palm oil practices has never been more evident. Strengthening and steadfastly adhering to their commitments, these companies possess genuine opportunities to ascend in the rankings, and they should actively strive to seize and capitalise on these prospects.

Despite these encouraging trends, the scorecard highlights a concerning reality: a considerable number of companies are actively evading responsibility and shirking accountability. Alarming, over half (157 out of 285) of the contacted companies chose not to disclose any information about their palm oil usage and sustainability efforts. This is especially troubling given the increasing consumer demand for sustainable products, even in emerging markets. The glaring lack of transparency not only exposes these companies to reputational risks but also signifies a disregard for the growing societal expectation that businesses should demonstrate transparency and responsibility in their operations.

90% of respondents are from developed markets (North America, EU, UK and Australia), 10% are from Asia, Africa and South America. Average scores for respondents with headquarters in developed markets is 15.1, whereas emerging markets are lower at 10.8.

HOW COMPANIES ARE PERFORMING ON FUNDAMENTAL AREAS

1. COMMITMENTS

THERE ARE ENCOURAGING SIGNS THAT MORE COMPANIES ARE ADOPTING ROBUST COMMITMENTS THAT ADDRESS THE ENVIRONMENTAL AND SOCIAL RISKS IN THEIR PALM OIL SUPPLY CHAINS IN AN EFFECTIVE AND TIMELY MANNER.

52% of companies now have no-deforestation and conversion commitments, up from just 9%, and 47% of companies now have comprehensive human rights commitments, up from 13%.

This is a significant response to WWF and the wider civil society’s calls for companies to adopt the Accountability Framework’s core principles to elevate and deliver on their commitments, publicly declaring clear targets and time-bound milestones that reflect the urgency of the ecological crisis we face.

The vast majority of respondents who have committed to addressing deforestation and/or conversion and protecting human rights apply these commitments to their entire operations and all palm oil types.

A significant 91% of respondents have pledged to source 100% RSPO CSPO. However, within this group, 24% have set a post-2023 implementation target, and 13% lack a specific timeframe. This highlights a crucial insight: establishing an ambitious and time-bound commitment to sustainable palm oil sourcing is a fundamental step that all palm oil buyers can and should take, emphasising both urgency and opportunity. In terms of regional distribution, 94% of respondents from developed markets committed to 100% RSPO CSPO, while in emerging markets, 62% made the same commitment.

WHAT SHOULD A COMPANY’S HUMAN RIGHTS COMMITMENT COVER?

Ethical palm oil supply chains must respect the human rights of all people involved in and affected by palm oil production and trade. This includes workers throughout the supply chain, as well as Indigenous peoples and local communities whose land, livelihoods, or resources might be impacted by palm oil production. WWF’s methodology further requires the human rights commitment to cover human rights defenders and whistleblowers.

91%
OF RESPONDENTS HAVE COMMITTED TO SOURCING 100% RSPO CSPO. HOWEVER, WITHIN THIS GROUP
24%
OF THE RESPONDENTS HAVE SET A TARGET DATE BEYOND 2023

2. PURCHASING OF SUSTAINABLE PALM OIL

WHILE THERE HAVE BEEN COMMENDABLE STRIDES, IT IS ALARMING THAT THE WIDESPREAD ADOPTION OF SOURCING 100% RSPO CSPO IS STILL FAR FROM THE NORM.

41% of respondents still fall short of utilising 100% RSPO-certified sustainable palm oil (CSPO) – this mirrors the global trend in 2022, where RSPO recorded a total production of 15.4 million MT of certified crude palm oil by P&C certified growers and millers, but only 64% or 9.7 million MT were ultimately sold as certified palm oil after refining and processing²⁵. This indicates a significant gap between production and actual sales of certified palm oil, highlighting the need for palm oil buyers to increase their sourcing of certified sustainable palm oil across all markets and close the certification gap.

Of the 10.1 million MT of palm oil derived ingredients reported by respondents in this year’s scorecard, only 59% is certified. North America, Europe and UK-based respondents have the highest uptake of RSPO CSPO, with 92.7% and 51.4% of palm oil volumes reported as certified respectively. This is much higher than respondents headquartered in the emerging markets of Asia* and Africa, who are 32.6% and 12.8% certified respectively.

62% of the palm oil volumes purchased by developed markets respondents are RSPO CSPO, with MB being the dominant supply chain model.

Less than 40% of the palm oil volumes purchased by emerging markets respondents are RSPO CSPO, with B&C being the dominant supply chain model.



*including three Australian respondents

NORTH AMERICAN

2,082 Total RSPO CSPO volume (thousand MT)

97.2% RSPO CSPO uptake*

Breakdown of supply chain model:

7.4% SG/IP/IS

56.6% MB

28.7% B&C

EUROPE & UK

3,864 Total RSPO CSPO volume (thousand MT)

51.4% RSPO CSPO uptake*

Breakdown of supply chain model:

19.8% SG/IP/IS

25.2% MB

6.4% B&C

ASIA & AUSTRALIA

178 Total RSPO CSPO volume (thousand MT)

32.6% RSPO CSPO uptake*

Breakdown of supply chain model:

10.5% SG/IP/IS

10.4% MB

11.7% B&C

AFRICA

354 Total RSPO CSPO volume (MT)

12.8% RSPO CSPO uptake*

Breakdown of supply chain model:

0.0% SG/IP/IS

12.8% MB

0.0% B&C

UPTAKE OF RSPO-CERTIFIED SUSTAINABLE PALM OIL BY REGION**

SG = Segregated
 IP = Identity Preserved
 IS = Independent Smallholder credits
 MB = Mass Balance
 B&C = Book & Claim credits

NORTH AMERICAN AND AUSTRALIAN RESPONDENTS HAVE THE HIGHEST UPTAKE OF RSPO CSPO

* RSPO CSPO uptake was calculated using the total palm oil usage and RSPO CSPO usage reported by scorecard respondents headquartered in each specific region

** Based on the location of respondents' headquarters

It is imperative to transition from less secure models, like Mass Balance and Book & Claim credits, to more transparent and robust options such as Segregated or Identity Preserved that ensures the highest level of assurance in environmental and social safeguards.

The latest WWF scorecard echoes a persistent reliance on Mass Balance and Book & Claim credits by respondents, constituting 52.5% and 19.4% of declared certified volumes, respectively. The predominant use of Mass Balance and Book & Claim credits is a cause for concern, as these supply chain models do not offer assurance for environmental and social safeguards and it continues to commercialise supply that does not meet sustainability standards. The mixing of certified and uncertified palm oil supplies

poses inherent risks and challenges in ensuring the sustainability and ethical sourcing of palm oil.

Given the limitations of Mass Balance and Book & Claim credits, there is a pressing need to encourage palm oil companies to transition towards more transparent and secure supply chain models. Furthermore, these two supply chain models do not require traceability data to be preserved and therefore they do not comply with the recently enacted EU Regulation on Deforestation-free products that requires traceability data for verifying zero deforestation commitments for products placed on the EU market.

Despite the global push for sustainable practices, only 28% of declared certified volumes are from palm oil certified as Segregated or Identity Preserved. This indicates a significant gap in adopting more transparent supply chain models that allow companies to trace their palm oil directly to sustainable sources. Even within the supply chain there are variations based on the type of palm oil sourced.

13% of companies source 100% SG/IP CPO, a separate group of 13% source 100% SG/IP PKO, while only 2% of companies source 100% SG/IP POD (only Ferrero sources POD in a significant volume).

Alarmingly, merely two respondents are currently procuring 100% Identity Preserved or Segregated palm oil (regardless of type). The challenges in procuring SG/IP POD can stem from various factors which include limited availability as derivatives undergo

multiple processing stages, differential supply and demand for POD among others. As per the RSPO impact report 2023²⁷, the establishment of new MB mills has exceeded the creation of new IP mills. This trend aligns with the current limitation in having dedicated physical infrastructure for Identity Preserved supply chains in regions where the palm oil market is still developing.

ONLY 1.5% OF RESPONDENTS

are sourcing 100% Identity Preserved or Segregated palm oil

MASS BALANCE ACCOUNTED FOR 52.5%

of certified volumes reported by scorecard respondents

ONLY 28% OF DECLARED CERTIFIED VOLUMES

are from palm oil certified as Segregated or Identity Preserved (which is half the share of mass balance)



3. SUPPLIER ACCOUNTABILITY

COMPANIES ARE STRENGTHENING THEIR SUSTAINABILITY COMMITMENTS BY EXTENDING THEM TO INCLUDE THEIR SUPPLIERS AND HOLDING THEM ACCOUNTABLE.

With the increasing alignment of the companies' own commitments to the Accountability Framework's Core Principles, majority are expecting their suppliers to uphold the same level of robustness in their environmental and social commitments. 77% requires suppliers to have a deforestation policy, of which 47% of them meet the Accountability Framework definition of no-conversion of all natural ecosystems. This was a major improvement from 2021 where only 55% of respondents expect suppliers to have deforestation policy and a mere 7% from that specifically covers no-conversion of all natural ecosystems.

Similarly, an overwhelming 93% of respondents require suppliers to have a human rights policy, and 47% of which mentions all the relevant stakeholder groups linked to the palm oil value chain. This contrasts with 85% of respondents in 2021 with human rights commitment expectations on suppliers, and only 13% of which requires the commitment to cover specific stakeholder groups.

Companies are facing increasing scrutiny and regulations related to deforestation, biodiversity conservation, and human rights. Investing in monitoring systems allows them to comply with these regulations and demonstrate their commitment to legal and ethical standards. Notably, 51% and 68% of respondents have satisfactory monitoring systems in place against their suppliers' Deforestation and Conversion-Free (DCF) and human rights commitments, respectively.

Since the last scorecard, guidance on effective monitoring mechanisms have been developed by the AFI, other civil societies and other multi-stakeholder initiatives. Additionally, numerous service providers are now offering satellite-based land-use change and deforestation monitoring platforms, making this technology accessible even to smaller enterprises. Field-based human rights assessments and technology-enabled grievance mechanisms further enhance the capacity to gain deeper insights into on-the-ground issues. As a result, companies are now channelling significant efforts into effectively holding their suppliers accountable.

47% OF RESPONDENTS

REQUIRE SUPPLIERS TO HAVE A CONVERSION-FREE POLICY THAT PROTECTS ALL NATURAL ECOSYSTEMS AT RISK

47% OF RESPONDENTS

EXPECT SUPPLIERS TO HAVE A HUMAN RIGHTS POLICY THAT APPLIES TO ALL STAKEHOLDERS WHO MIGHT BE NEGATIVELY IMPACTED BY PALM OIL PRODUCTION

4. TRACEABILITY

REPORTING TRACEABILITY LEVELS UPSTREAM OF THE VALUE CHAIN IS GAINING TRACTION

Increasingly stringent regulations related to palm oil sourcing and environmental conservation necessitate traceability. Reporting on the level of traceability is becoming a norm upstream of the value chain, even for volumes and production landscapes that are not fully certified thanks to persistent engagement efforts by the civil society groups. 41% of the respondents have traceable supply chains at least to the mills, and 30% from this has traceability to plantations. Companies are investing in traceability to ensure compliance with evolving regulatory frameworks like the EUDR and avoid legal risks. While traceability alone does not guarantee palm oil sustainability, it enables companies to identify, assess, and address any social and environmental risks in their supply chain more effectively. Palm oil buyers have significant leverage to apply their influence from the other end of the palm oil value chain to ensure traceability mechanisms and reporting are implemented collaboratively with their suppliers.

In Europe and North America, 31% (36 out of 115) has achieved traceability for a portion of its palm oil supply back to the plantation, while a modest 10% (11 out of 115) has portions of their supply chains that are traceable only up to the mill - this is alarming given that 59% of the respondents do not even have traceability up to the mill reflecting a significant gap in palm oil buyers' access to traceability information of their palm oil supply chains..

Only 23% of respondents from Asia and Africa have supply chains that are traceable to plantations, underscoring potential challenges or gaps in the implementation of traceability measures within these regions. This insight also suggests a regional variance in traceability adoption. However, large volumes of palm oil are still not traceable in both the markets, emphasising the need for targeted initiatives to enhance transparency and traceability practices, given the roll out of EUDR by the end of December 2024 as integral steps toward fostering sustainable and responsible palm oil supply chains.

51% AND 68% OF RESPONDENTS

have monitoring systems to ascertain supplier compliance with both DCF and social commitments respectively

41% OF RESPONDENTS

are able to report traceability information of their supply chain



5. SUSTAINABILITY PLATFORMS

PROACTIVE INITIATIVES AND COLLABORATIONS, SERVE AS DYNAMIC FORUMS DEDICATED TO ADDRESSING SUSTAINABILITY CHALLENGES, ENVIRONMENTAL CONSERVATION, AND ETHICAL PRACTICES THROUGHOUT THE PALM OIL SUPPLY CHAIN.

Action-oriented platforms in the palm oil industry are initiatives, collaborations, or forums that actively engage in practical and impactful measures to address challenges related to sustainability, environmental conservation, and ethical practices within the palm oil supply chain. Achieving a profound transformation in the palm oil industry demands a united front through collective action and relentless advocacy.

Notably, an overwhelming 95% of respondents have embraced membership in the RSPO, underscoring its widespread adoption within the assessed palm oil buyer community. Furthermore, just over half (58%) of the respondents actively participate in a spectrum of impactful, action-oriented platforms. These include groups such as the Palm Oil Collaboration Group (POCG), ASD, RPOG, CGF Forest Positive Coalition, High Carbon Stock Approach (HCSA), Palm Oil Transparency Coalition (POTC), and various national and regional demand alliances. This diverse engagement showcases a commitment to comprehensive and impactful approaches beyond standard certifications, marking a pivotal step toward sustainable palm oil practices.

In addition, companies have also started reporting on RSPO’s shared responsibility framework. However, only 10 out of the 128 respondents scored full points on RSPO’s SR scorecard.

The Shared Responsibility Scorecard shows where organisations are in their sustainability journey based on RSPO’s Shared Responsibility (SR) framework, applicable to Processors and Traders, Consumer Goods Manufacturers, Retailers, Banks and Financial Institutions, and NGO members of the RSPO.

The SR requirements reflect the unique roles of each sector, covering different thematic areas: Transparency and Legality, Social, Environmental and Resourcing. Moreover, those members under the category of Processor and Traders, Consumer Good Manufacturers and Retailers are required to fulfil the Uptake target requirement. The scores are tabulated based on members’ self-reported public commitments in MyRSPO and ACOP, and are an indication as to where members are in their sustainable palm oil journey. Scores range between 0 and 10, 10 being the maximum score ([see full methodology here](#)). Scores are updated as of January 2024 (extraordinary update), being annually updated each September.

6. ON-THE-GROUND ACTION

A SIGNIFICANT GROUP OF COMPANIES ARE EXTENDING THEIR EFFORTS BEYOND THEIR SUPPLY CHAINS, WITH 45% OF RESPONDENTS REPORTING THEY ARE SUPPORTING OR INVESTING IN PROJECTS IN PALM OIL PRODUCING LANDSCAPES.

This demonstrates a positive shift that every palm oil buyer should actively participate in and get involved with. Although companies have a responsibility to clean up their direct supply chain and eliminate harmful practices, they must not lose sight of the end-goal: inclusive and thriving rural economies where natural ecosystems are valued and protected, while respecting the rights of local communities. Supporting these initiatives also helps companies achieve their long-term supply goals. The types of projects reported by the companies are multi-faceted, often covering multiple categories outlined by the scorecard’s criteria.

The 2024 scorecard introduced significant changes, emphasising alignment with Accountability Framework Initiative (AFI) Operational Guidance (OG). The projects

were scored against specific OGs, including those addressing Smallholder Inclusion, Environmental Restoration Compensation, and Achieving Commitments Through Collaboration (via jurisdictional and landscape approaches) to ensure companies through their on-the-ground investments contribute to broader sustainability goals.

Of the reported on-the-ground actions and investments, a remarkable 92% are dedicated to supporting smallholder producers, a substantial 44% contribute to the safeguarding of rare, threatened, and endangered (RTE) species and biodiversity conservation, 80% incorporate elements of forest protection, restoration, and regenerative agriculture, and 77% embrace a broader landscape and jurisdictional approach.



HAS THERE BEEN PROGRESS SINCE THE LAST SCORECARD?

An in-depth examination of the 105 companies, which also participated in WWF's 2021 scorecard, reveals that although palm oil buyers are making strides in the right direction, there is an urgent need to expedite action and advancement on all fronts. Progress, at the present rate, falls short of the necessary measures required to effectively counteract the ongoing damage inflicted by unsustainable palm oil production.

INDICATORS	2021 SCORECARD	2024 SCORECARD
Robust DCF commitment	9%	52% ↑
Human rights commitment	13%	47% ↑
Commitment to source 100% RSPO CSPO	92%	91% ↓
Sourcing 100% RSPO CSPO	56%	59% ↑
No deforestation policy requirements for suppliers	54%	77% ↑
Supplier traceability to the mill	39%	41% ↑
Supplier traceability to the plantation	20%	30% ↑
RSPO membership	97%	95% ↓
On the ground investments in palm oil producing landscapes	43%	45% ↑

ARE COMPANIES PERFORMING DIFFERENTLY BASED ON THEIR UPTAKE VOLUMES?

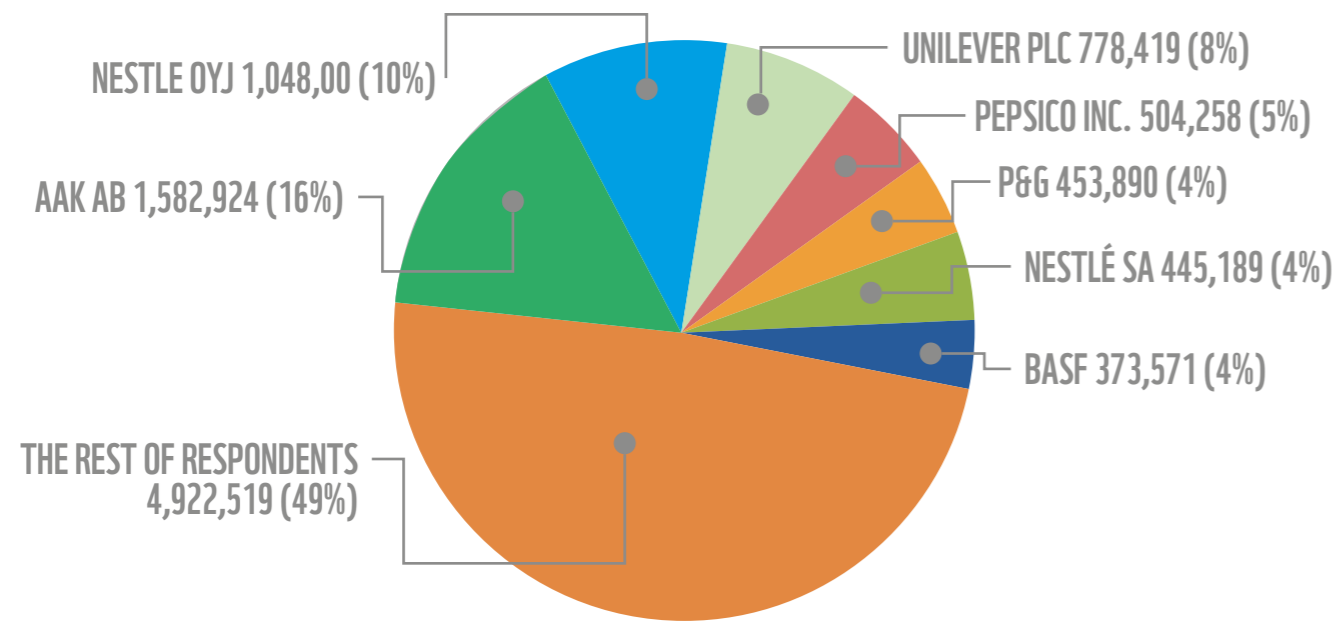
There are significant differences in the volumes of palm oil products purchased by the 128 respondents, ranging from less than a thousand to over half a million tons over the course of 2022.

VOLUME	NO. OF RESPONDENTS	AVERAGE SCORE	HIGHEST SCORE	RESPONDENT
OVER 500,000 MT	5	16.5	19.1	Unilever PLC (UK)
100,000 - 499,999 MT	16	14.2	22.9	Ferrero Group (Italy)
20,000 - 99,999 MT	35	16.3	23.0	Cérélia (France)
10,000 - 19,999 MT	16	13.8	21.2	Sainsbury's (UK)
1,000 - 9,999 MT	45	14.5	22.3	John Lewis Partnership (UK)
LESS THAN 1,000 MT	11	11.9	17.3	Casino (France)

TOP SEVEN COMPANIES BY VOLUME

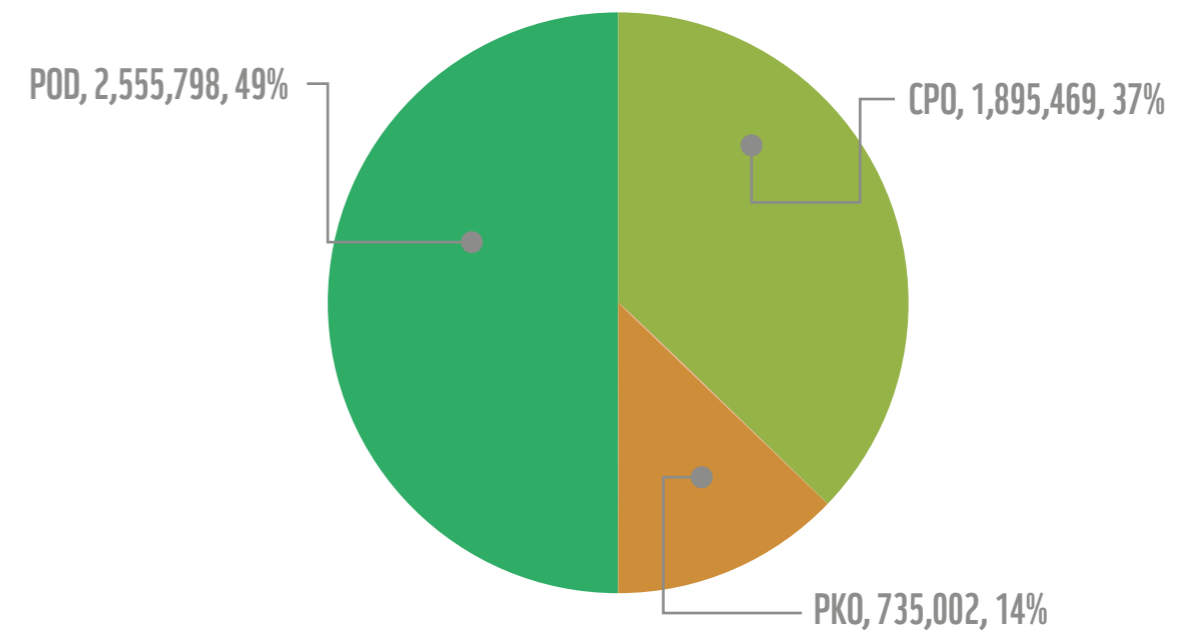
The report delves into a detailed analysis of these top seven companies, recognising their significant role as they collectively represent 50% of the total palm oil volume reported in the Palm Oil Buyers Scorecard. This focused analysis aims to uncover insights into their practices and strategies, contributing to a better understanding of their impact and influence within the palm oil industry.

TOP SEVEN COMPANIES COVERED BY POBS BY VOLUMES



COMPANY NAME	POBS 2024 SCORE	POBS COLOUR BAND
AAK AB	14.9	MIDDLE OF THE PACK
Neste Oyj	12.8	MIDDLE OF THE PACK
Unilever PLC	19.1	WELL ON THE PATH
PepsiCo Inc	19	WELL ON THE PATH
P&G	17.8	WELL ON THE PATH
Nestlé SA	16.1	MIDDLE OF THE PACK
BASF	14.1	MIDDLE OF THE PACK

TOP SEVEN COMPANIES' VOLUMES BY TYPE (MT(%))



Among the top seven companies assessed by the scorecard this year in terms of volumes, four are based in Europe, two in America, and one in the UK – all representing developed markets. Within this group, three are food manufacturers, three are non-food entities, and one operates in the biofuel sector. (Further details on sectoral analysis will follow.)

Notably, AAK, BASF, and to a lesser extent, P&G, function as mid-stream processors. These companies manufacture palm oil-based raw ingredients that supply downstream to other brand-name manufacturers. Due to their substantial volumes compared to retailers or FMCG companies, these mid-stream processors wield significant influence over the sustainability of the palm oil supply chains in which they play a crucial role.



DCF AND HUMAN RIGHTS COMMITMENTS

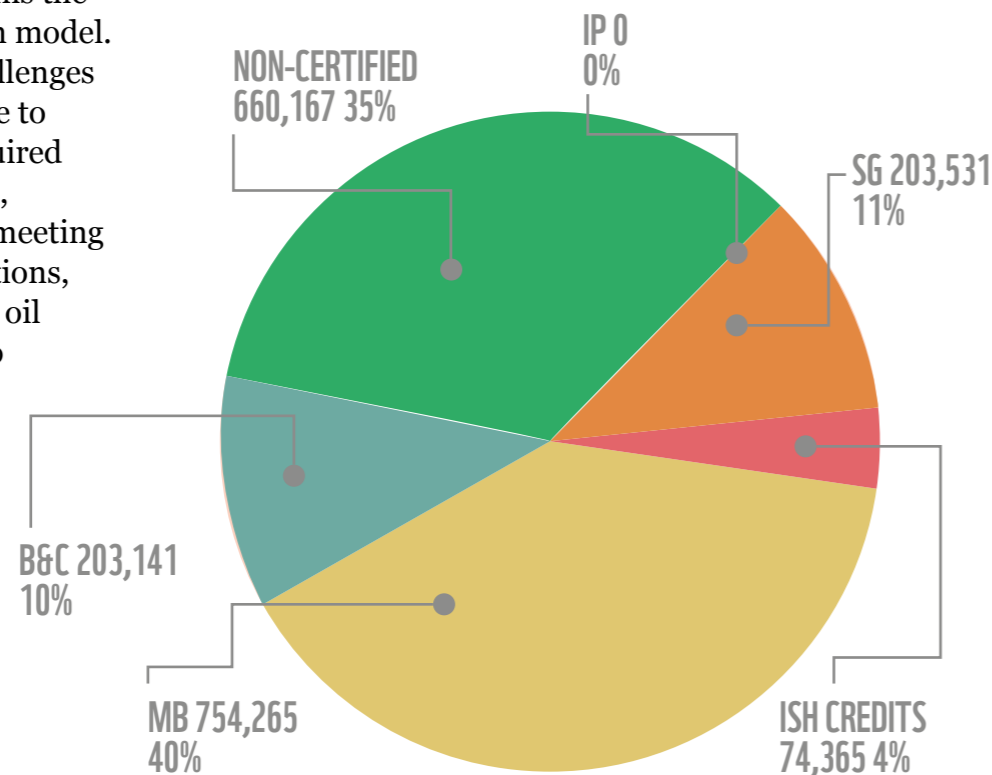
Six out of seven companies have adopted AFI-aligned DCF and human rights commitments, extending them to suppliers and other agricultural commodities like soy, cocoa, and pulp. However, BASF's standalone palm-only policy does not fully meet POBS criteria for AFI alignment.

All companies, except Neste (committed to 100% ISCC certification for bio-based fuel feedstock), publicly commit to achieving 100% RSPO CSPO. Unilever and PepsiCo have already attained this goal via physical supply chains certified to the MB standard and above, while Nestle SA aims for 100% by 2023 via credits and fully physical CSPO supplies by 2025. AAK targets 100% RSPO CSPO by 2030. BASF and P&G lack clearly defined target years to achieve 100% certified status - however, P&G has staggered targets for its consumer goods manufacturing division. Notwithstanding a time-bound 100% CSPO commitment, all these top volume buyers actively support RSPO, and employ some of the most advanced supplier engagement and monitoring platforms for DCF and human rights policy compliance.

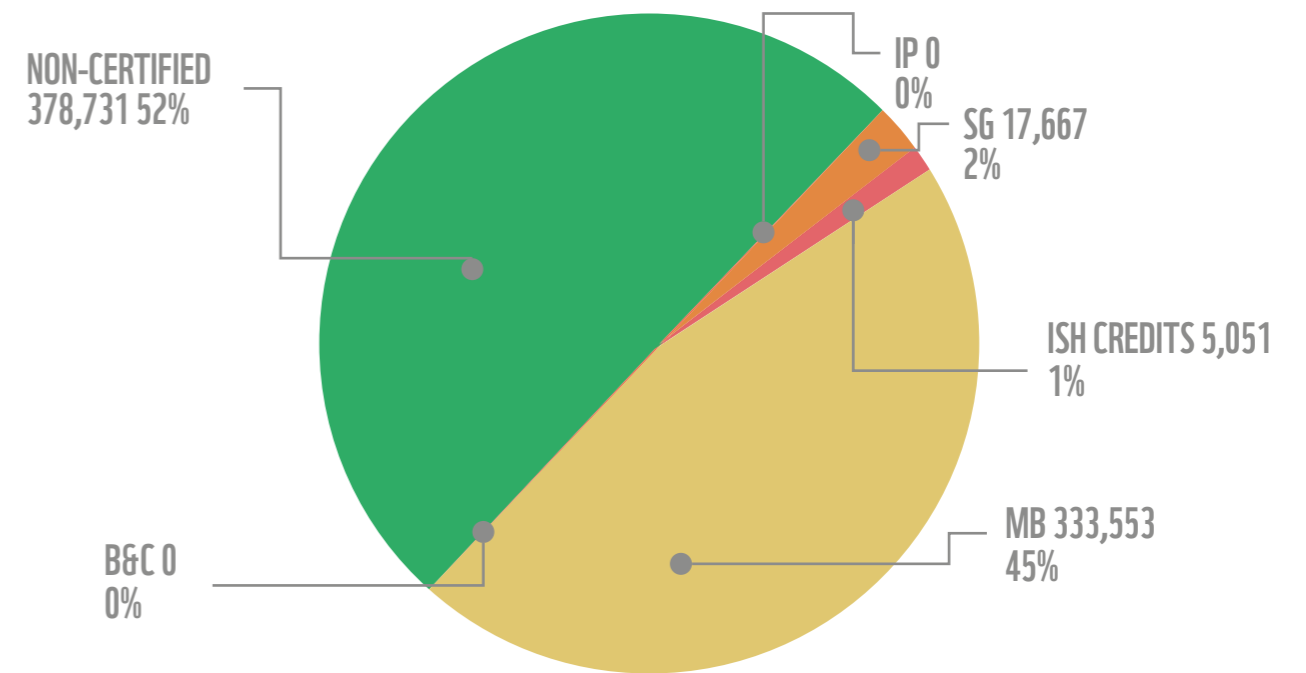
RSPO UPTAKE PERFORMANCE

Among seven companies purchasing a total volume exceeding 5 million tonnes of palm oil, MB remains the dominant RSPO supply chain model. The companies highlight challenges in adopting greater CSPO due to issues like availability in required quantities, delivery lead time, geographic constraints, and meeting specific quality and specifications, particularly in complex palm oil derivatives and specialty oleo chemicals²⁸.

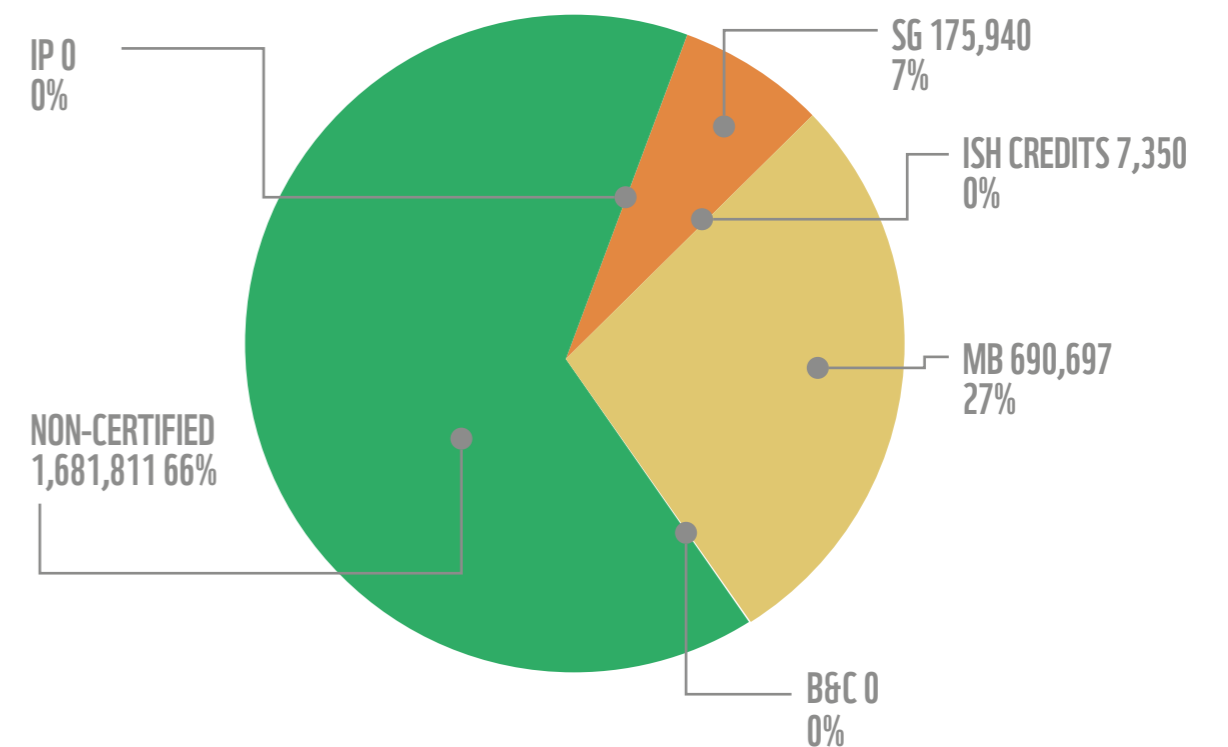
RSPO CSPO BY SUPPLY CHAIN MODELS OF THE TOP SEVEN COMPANIES BY VOLUMES (MT (%))



RSPO CSPKO BY SUPPLY CHAIN MODELS OF THE TOP SEVEN COMPANIES BY VOLUMES (MT (%))

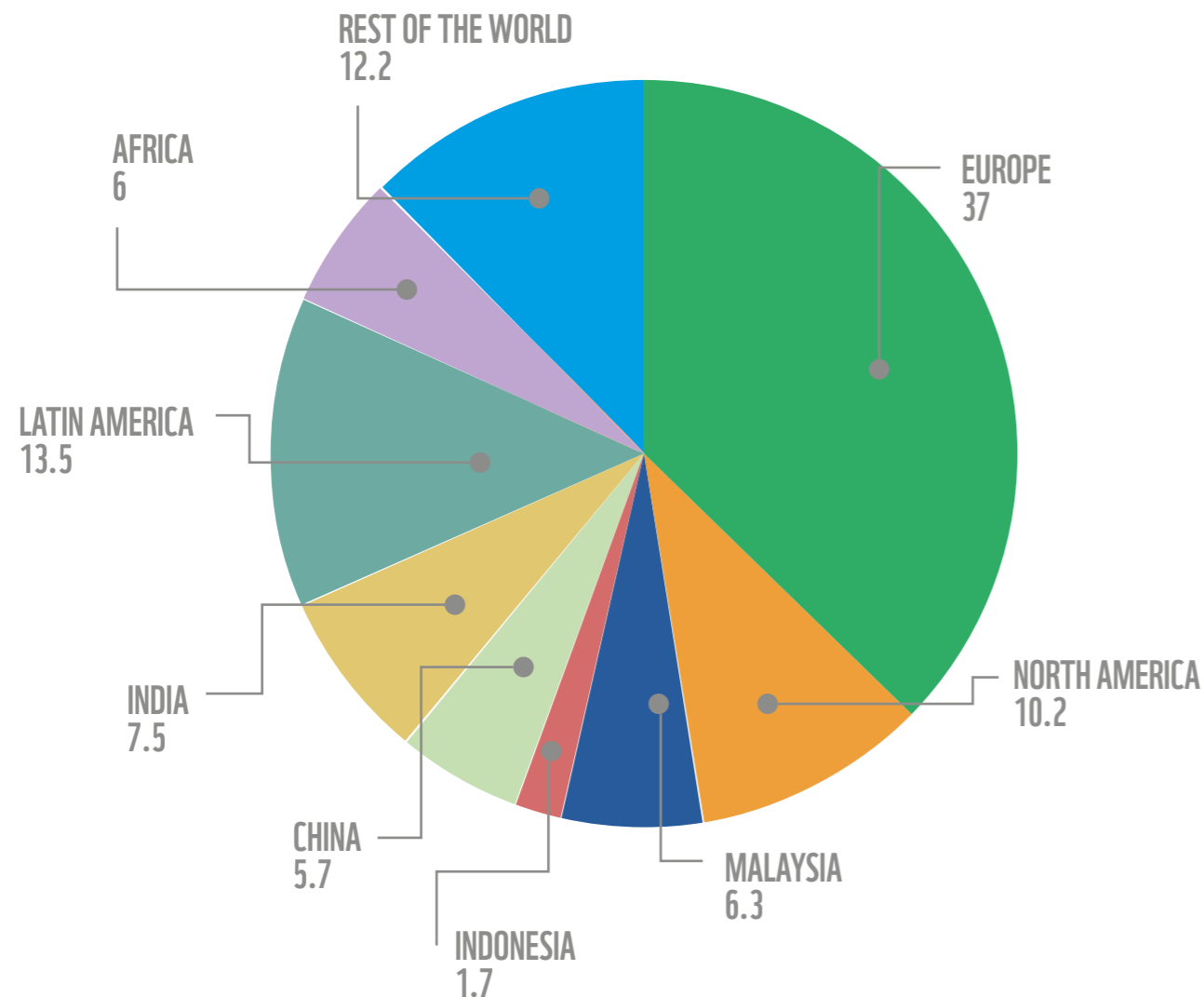


RSPO CERTIFIED POD BY SUPPLY CHAIN MODELS OF THE TOP SEVEN COMPANIES BY VOLUMES (MT (%))



Consumer demand for products made with certified sustainable palm oil is primarily concentrated in Europe and North America, where over 80%²⁹ palm oil consumption is sourced sustainably. However, in Latin America, the demand for CSPO is notably lower, accounting for less than 20% of palm oil consumption. Despite a 2022 report by WWF that established a strong business case for certified sustainable palm oil, this substantial gap highlights persistent challenges in emerging markets. Issues such as the lack of suitable alternatives, especially of SG certification scheme for palm fractions and derivatives, and limited access to information on supplier networks and arrangements continue to hinder progress in these regions which are the top consuming countries like Indonesia, India and China³⁰.

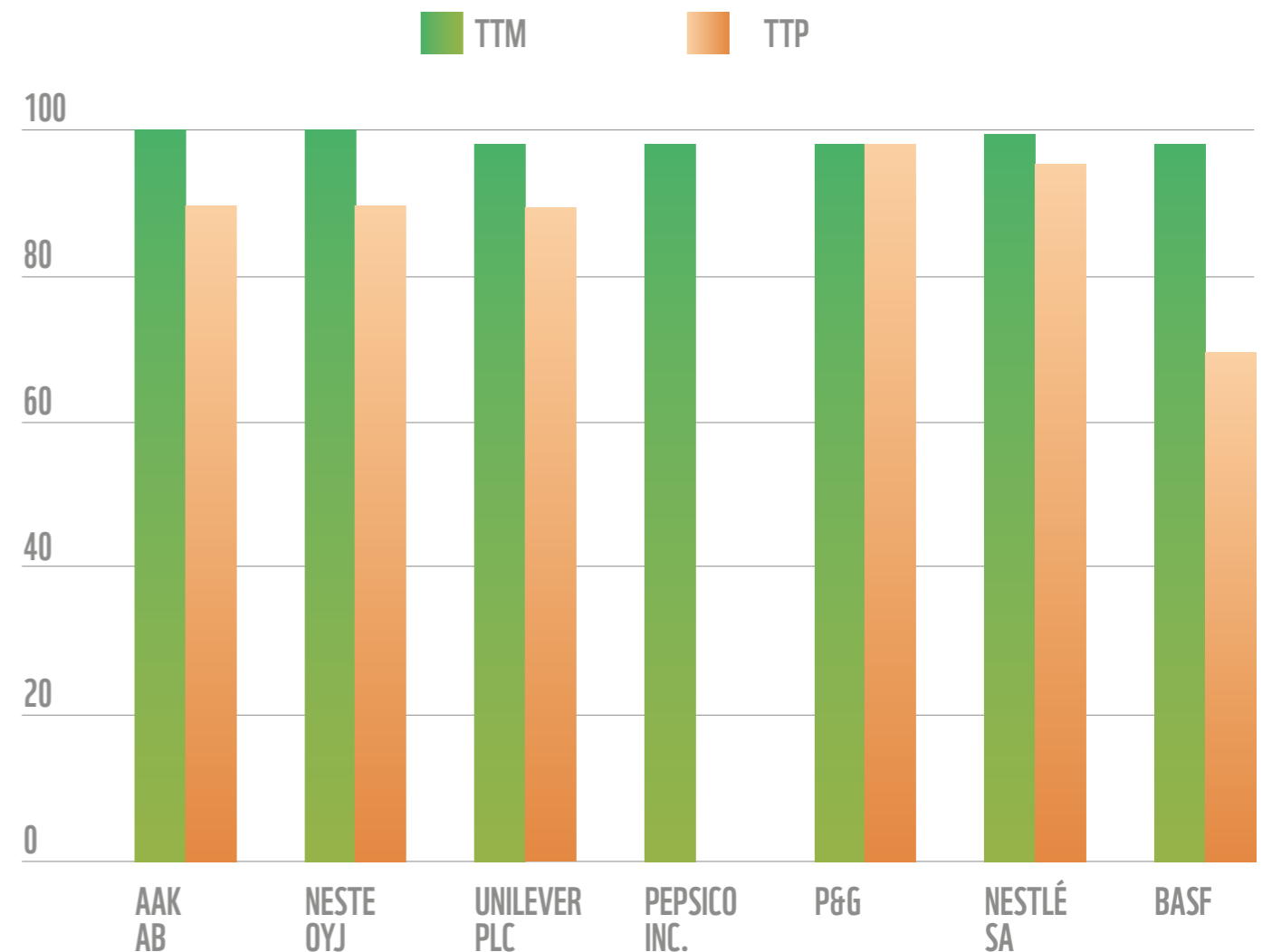
MARKETS SERVED BY THE TOP SEVEN COMPANIES (%)



These seven companies utilise advanced monitoring platforms such as Starling, Earthqualiser, and Palmoil.io by MapHubs for satellite imaging tracking of deforestation and land use change. They are reporting their progress on NDPE commitments using the NDPE Implementation Reporting Framework (IRF) to ensure standardised reporting by all its producers regardless of certification status. The NDPE IRF is effective in assessing buyer-supplier commitments, but a notable limitation is its focus only until the mill level, neglecting the crucial upstream plantation stage. This omission may hinder a comprehensive evaluation of environmental and social impacts, potentially limiting the framework's ability to ensure sustainable practices throughout the entire supply chain.

These companies are members of action-oriented platforms like POCG, and others like the Consumer Goods Forum and High Carbon Stock Approach. All seven companies have over 95% TTM and at least 68% TTP; except for PepsiCo. This indicates that these major buyers can implement specific measures to effectively manage and monitor their suppliers.

TRACEABILITY PERFORMANCE OF THE TOP SEVEN COMPANIES BY VOLUMES (%)

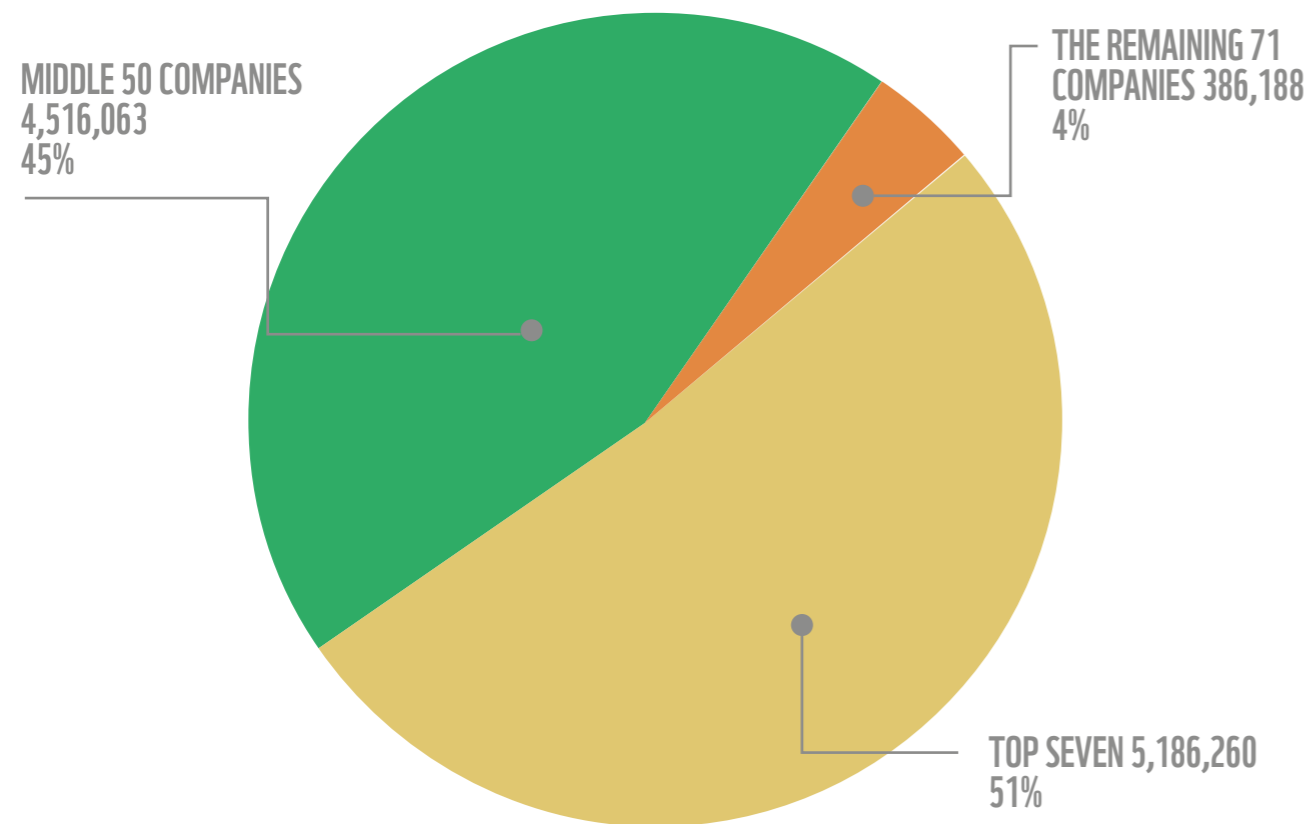


HOW DID THE REMAINING RESPONDENTS FARE RELATIVE TO THE MAJOR SEVEN COMPANIES BY VOLUME?

WITHIN OWN SUPPLY CHAIN

The next 50 companies in terms of volume in the palm oil sector make up 45% of the total covered volumes in this year's POBS. Procuring between 20,000 MT to over 350,000 MT in 2022, these companies hold significant sway over palm oil production practices. Collectively, they contribute 4,496,265 MT, highlighting their substantial impact on the industry. More than half of these 50 medium-sized companies are in the food manufacturing sector, where supply chains are less complex (more on sectoral analysis later).

MIDDLE 50 COMPANIES WITH OVER 20,000 MT OF PALM PRODUCT UPTAKE (MT(%))



In terms of deforestation commitments, more than half have adopted the AFI-aligned DCF commitments for their own operations, and half of them require their supplier to commit to the same. 29 companies have fully committed to AFI-aligned/comprehensive human rights commitments for their operations. The remaining companies, while not fully aligned, have human rights commitments that partially meet the POBS scoring criteria. Similar share of these companies requires comprehensive human rights commitments to be made applicable to suppliers – more often than not, these are built into the code of conduct requirements. Among the middle 50 companies, an impressive 47 publicly committed to achieving 100% CSPO uptake, with 30 successfully meeting this goal by 2023 or earlier.

The supplier monitoring practices vary within the middle 50 companies. The POBS scoring methodology allows flexibility but sets a baseline for what qualifies as a weak monitoring system. At a minimum, companies with effective systems must engage and report on suppliers at higher risk of deforestation. 34 companies implement deforestation commitment monitoring meeting POBS criteria.

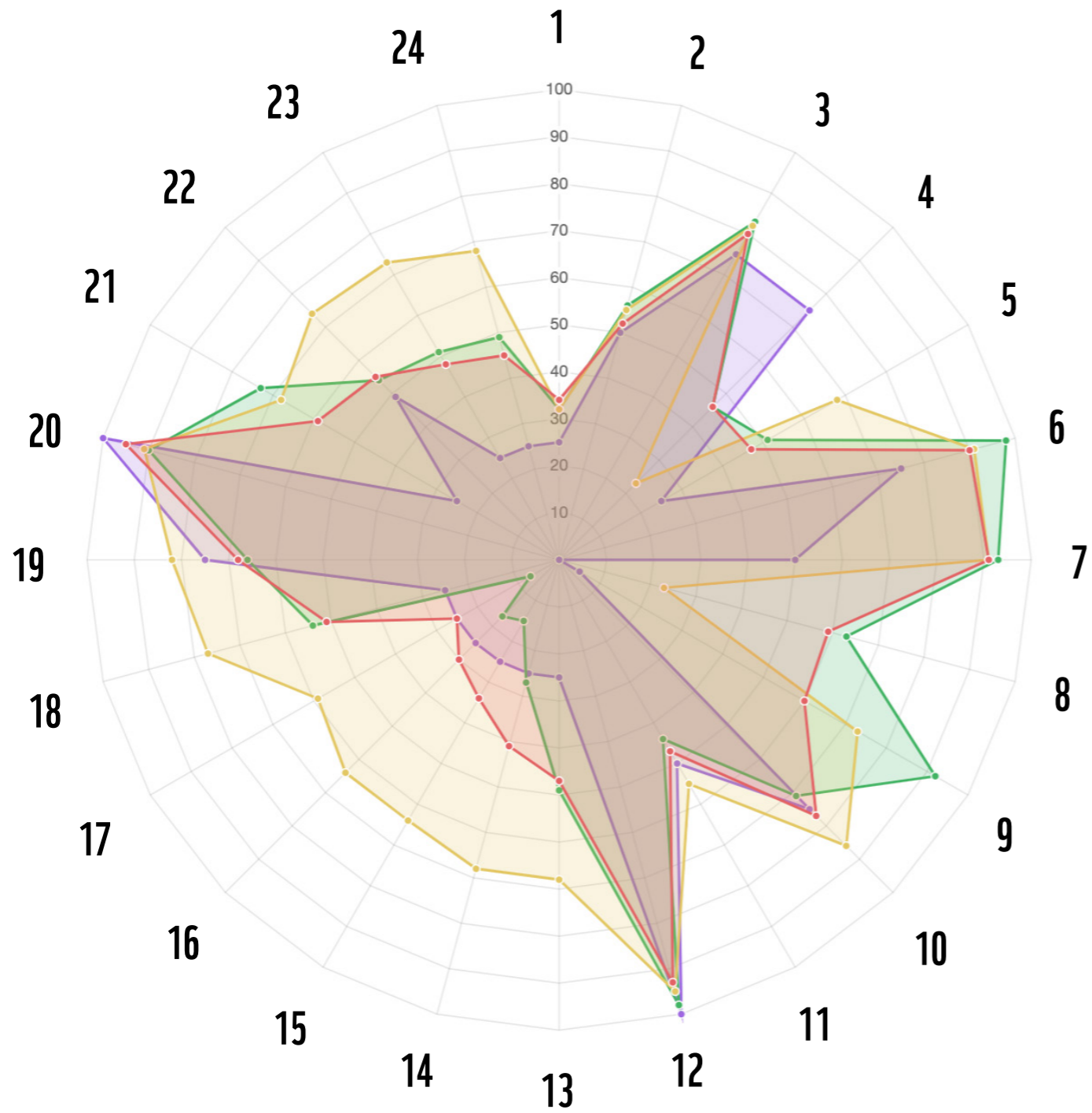
Regarding human rights compliance monitoring, approaches differ widely. POBS outlines minimum criteria, including on-site assessments. 39 of the middle 50 companies meet these scoring criteria. Over half of the middle 50 companies have supply chains partially traceable to palm fruit plantations. Seven companies can only trace back to mills, and 18 companies among the 50 do not report on the traceability of their palm oil purchases.

All 50 companies are RSPO members with an average Shared Responsibility score of 5.9. Additionally, 34 companies belong to various sustainability platforms, including FONAP, SASPO, NASPON, Danish Alliance for Responsible Palm Oil, BASP, POCG, CGF, and ASD. Moreover, 31 of the 50 companies have invested in on-the-ground projects, with 30 projects meeting the criteria for a full score based on the update methodology.



39 OF THE MIDDLE 50 COMPANIES MEET THESE SCORING CRITERIA

HOW ARE COMPANIES PERFORMING ACROSS DIFFERENT SECTORS



● FOOD MANUFACTURERS
 ● NON FOOD MANUFACTURES
 ● RETAILERS
 ● FEED AND BIOFUEL
 - - - - AVERAGE

- 1 Deforestation-free commitment only
- 2 Conversion-free commitment aligned with AFI
- 3 Deforestation- and/or conversion-free commitment applies to entire corporate group/company
- 4 Human rights commitment
- 5 Human rights commitment aligned with AFI
- 6 Human rights commitment applies to the entire corporate group/company
- 7 Time-bound commitment to sourcing 100% RSPO CSPO
- 8 Already sourcing 100% RSPO CSPO
- 9 Share of total palm oil usage that is RSPO-certified
- 10 Suppliers required to have deforestation-free policy
- 11 Suppliers required to have conversion-free policy aligned with the AFI
- 12 Suppliers required to have a human rights policy
- 13 Suppliers required to have a human rights policy aligned with the AFI
- 14 A portion of supply volume is traceable to mill
- 15 Over 50% of supply volume is traceable to mill (out of the above)
- 16 A portion of supply volume is traceable to plantation
- 17 Over 50% of supply volume is traceable to mill
- 18 Over 50% of supply volume is traceable to plantation
- 19 Systems to monitor supplier compliance with deforestation- and/or conversion-free policy
- 20 Systems to monitor supplier compliance with human rights policy
- 21 RSPO membership
- 22 Membership of other action-oriented sustainability platforms
- 23 Average RSPO SR Score
- 24 investments are aligned with AFI operational guidance and/or POBS prescribed principles and frameworks

This year’s scorecard sectoral delineation has been revised, most consequentially is the distinction between food, and non-food manufacturing. This is to acknowledge that non-food application of palm oil-based ingredients, such as personal care, household cleaning products and pharmaceuticals often involve complex derivatives supply chain and highly-reductive manufacturing processes of specialty oleo chemicals.

The survey asks respondents to indicate and rank the most significant sectors where palm oil is used:

Food manufacturers stand out as the predominant sector within the scorecard this year comprising 53% of volumes. This is followed by non-food manufacturers (26.5%), biofuel (10%), retailers (7%), and feed (3%).

SECTOR	% OF RESPONDENTS	AVERAGE SCORE
Feed	2% (3)	4.6
Biofuel	1% (1)	12.8
Manufacturer – food	48% (61)	14.5
Manufacturer – non-food	17% (22)	14.5
Retailers	32% (41)	15.8



FOOD MANUFACTURERS STAND OUT AS THE PREDOMINANT SECTOR WITHIN THE SCORECARD THIS YEAR COMPRISING 53% OF VOLUMES

FOOD MANUFACTURERS

Food manufacturers comprises 48% of respondent companies with a response rate of 37% (61 out of 163). The average score for all food manufacturers is 14.5 out of 24 points, slightly lower than retailers (15.8). Top scorers among food manufacturers are Cérélia (23.0), Ferrero (22.9), Mars Inc. (21.9), Danone (21.6) and Upfield B.V. (20.8), who all fall under the “leading the way” category.

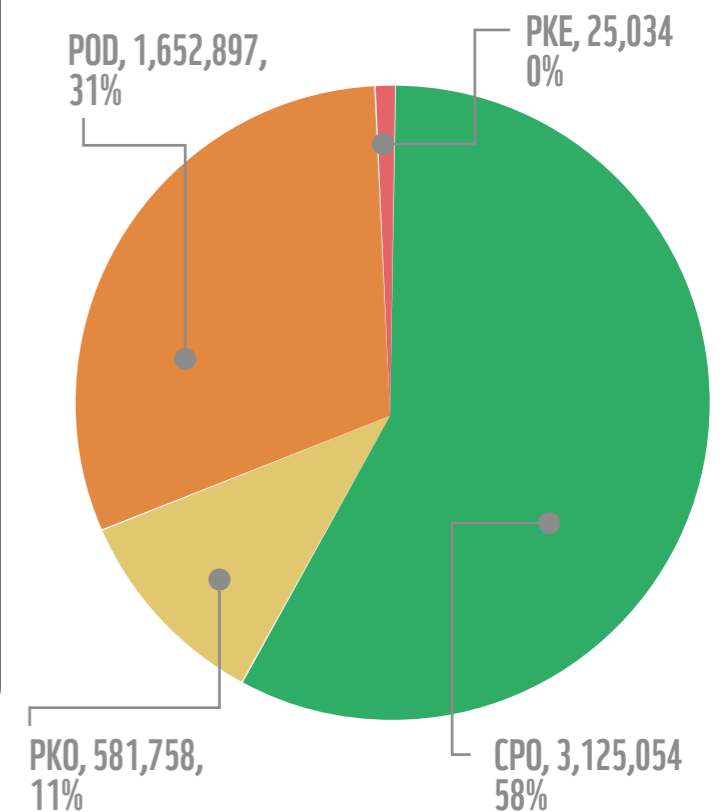
Food manufacturers mainly purchase CPO (58%), followed by POD (31%) and the remainder comprises of PKO (11%).

Food manufacturers’ performance on other key commitments is aligned with the overall trends. Most food manufacturers (85%) have “no-deforestation” policies, with 49% aligning with the AFI standards of no-conversion of natural ecosystems in palm oil sourcing. 90% (55 of 61) of the food manufacturers have in place policy commitments to respect human rights in their palm oil supply chains, but only 38% (23 of 61) are comprehensive and explicitly covers all concerned stakeholder groups required by the POBS scoring criteria – by nature of the AFI definition of human rights protection, these commitments mostly cascade down to their suppliers.

Note on palm oil types:

While respondents primarily track their palm oil uptake based on RSPO’s broad definition of derivatives, there is a need for a more specific definition, as proposed by POIG³¹. This refined categorization, separating fractions like stearin and olein from more complex derivatives, would provide a clearer picture of progress towards RSPO certification. Simplifying reporting for palm fractions acknowledges their straightforward production compared to complex derivatives used in non-food applications. Addressing this distinction can combat excuses from food manufacturing companies using supply chain complexity as a reason to avoid switching to certified supplies for basic fractions.

FOOD MANUFACTURER PALM OIL UPTAKE BY TYPE (MT,%)



Among the surveyed food manufacturers, a significant 93% (57 out of 61) have publicly committed to procuring 100% RSPO CSPO. Notably, 70% (43 out of 61) of these companies have already achieved this commitment by the year 2023 or even earlier. The observation that some companies initially met this commitment several years prior, but not during the 2022 period, underscores the dynamic nature of palm oil supply chains. It highlights that, similar to other commodity supply chains, palm oil is susceptible to global trade shocks, particularly influenced by legislative changes. The temporary ban on unrefined palm oil from Indonesia in 2022 had repercussions, impacting the ability of various sectors to maintain a certified and sustainable palm oil supply. This serves as a reminder of the challenges and complexities inherent in ensuring a consistently sustainable and certified palm oil supply chain.

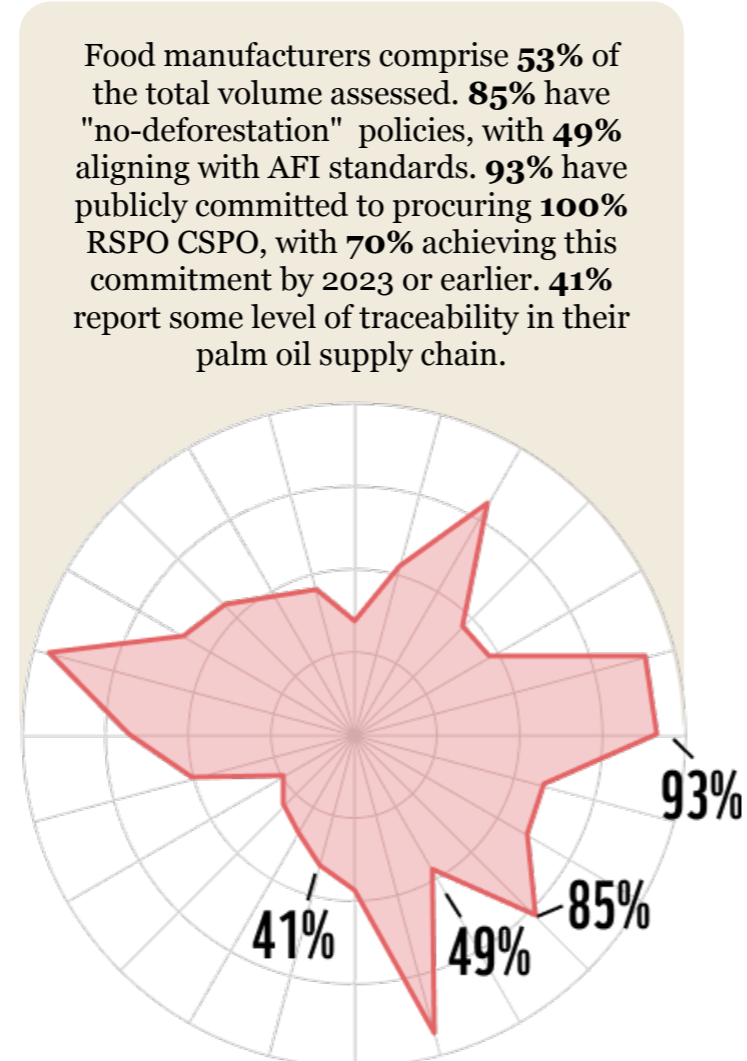
Food manufacturers make up 53% of the total palm oil volume captured by the scorecard. Of the 3.1 million MT of CPO consumed by food manufacturers, around 77% is certified, with B&C as the dominant supply chain model. Around 47% are physical supply chain models.

23% of the retailers have failed to clearly outline their suppliers' role in supporting DCF commitments. However, 88% percent have human rights commitments from their suppliers. Only 23 out of 56 food manufacturers employ adequate monitoring systems on their suppliers' compliance with their DCF / no-deforestation requirements, while 37 of them have forms of monitoring on their suppliers' compliance with respecting human rights commitments.

41% (25) of the food manufacturers report some level of traceability in their palm oil supply chain, with 28% (17) able to trace at least a portion of the palm oil purchased to the plantation level and the remaining 13% (8) only traceable to mill. Of these 25 companies, all but one have 80% or more of their volumes traceable to mills.

Certain food manufacturers, particularly BEL, Cranswick, and Arla Foods, are taking accountability for the embedded palm oil exposure in the livestock feed used by their suppliers. Even though these companies don't directly use palm-based ingredients in their products, they are purchasing credits equivalent to the amount fed to livestock. This underscores a proactive approach by these companies in addressing the impacts of their supply chains embedded in products they sell and promoting sustainability in the broader palm oil ecosystem.

98% of the food manufacturers are members of the RSPO, with an average RSPO SR score of 4.5 out of 10 points. In addition, 47% are members of other action-oriented platforms. 38% percent report on investing in one or more on-the-ground projects that meets the revised criteria for such projects.



NON-FOOD MANUFACTURERS

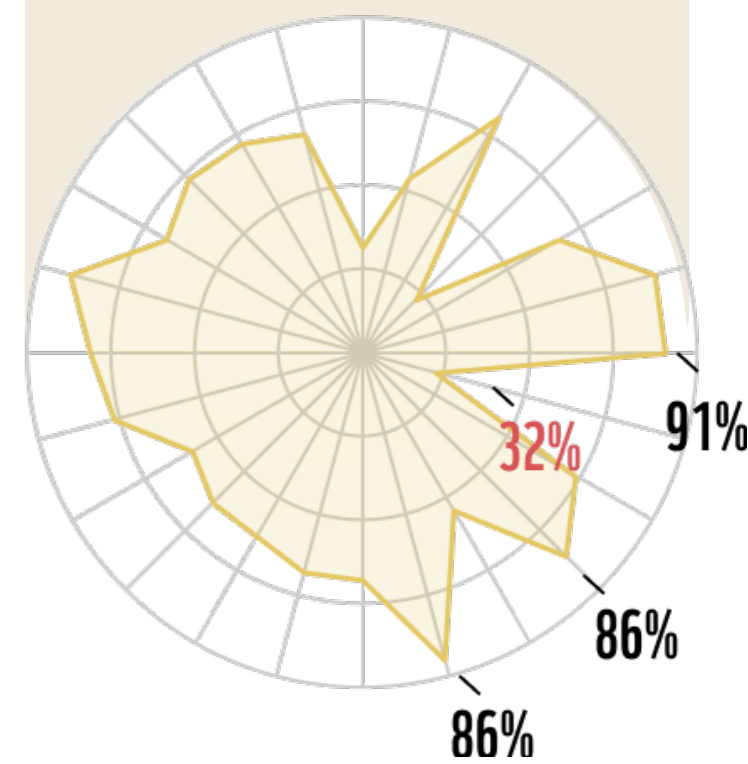
Non-food manufacturers account for 17% (22 out of 128) of assessed companies this year with an average score of 14.5 out of 24 points and a response rate of 45% (22 of 49).

Best performers in the sector include Estee Lauder Company (20.3), Beiersdorf AG (20.1), Haleon Plc formerly part of GSK personal care (19.9) falling in the 'leading the way' category while Unilever (19.1) who is 'well on the path'.

The share of non-food manufacturers reporting that they have a 'no deforestation' policy (86%) equals the global average. The sector's performance on other key commitments is also comparable to that of other sectors. 86% (19) of the non-food manufacturers have in place policy commitments to respect human rights in their palm oil supply chains, but only 54% (12) are comprehensive and explicitly covers all concerned stakeholder groups. These commitments mostly cascade down to their suppliers.

Non-food manufacturers mainly purchase POD (58%), with the remainder evenly split between PKO (20%) and CPO (22%). They make up 26% of the total palm oil volume captured by the scorecard. 20 out of 22 (91%) of the surveyed non-food manufacturers made public commitments to procure 100% RSPO CSPO – only seven (32%) have already achieved this commitment in 2023 or earlier. Across the different types of palm oil, MB is the predominant supply chain model.

Non-food manufacturers account for 17% of assessed companies. 86% have "no deforestation and conversion" policies, and 86% have policy commitments to respect human rights. Majority purchase POD (58%), followed by PKO (20%) and CPO (22%). 91% have made public commitments to procure 100% RSPO CSPO, but only 32% have achieved this commitment by 2023 or earlier. 68% can determine the traceability of their palm oil supply chain.



WWF, along with other civil societies and RSPO members, has proposed improvements to the RSPO Mass Balance (MB) standard through a memorandum which was adopted at the RSPO general assembly. The goal is to ensure that MB certified mills have strict due diligence measures, reducing the likelihood of accepting fresh fruit bunches from deforested areas or plantations with human rights issues. This is a significant move given the complexities of the derivatives supply chain, where establishing a fully segregated supply chain has been commercially and practically challenging. The proposed enhancements aim to provide buyers with greater confidence in the transparency and reliability of the derivatives supply chain.

Majority of the non-food manufacturers have employed adequate monitoring systems on their suppliers' compliance with their DCF / no-deforestation requirements and respecting human rights commitments. 68% of non-food

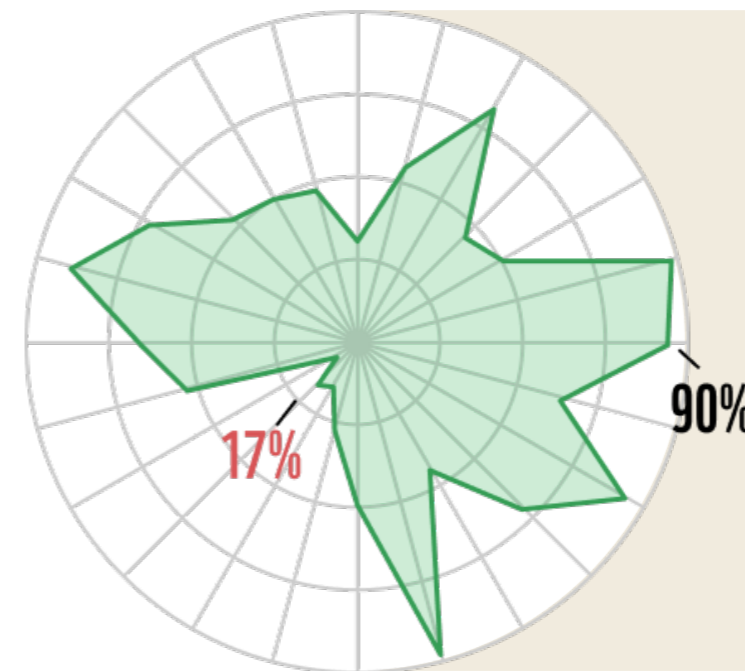
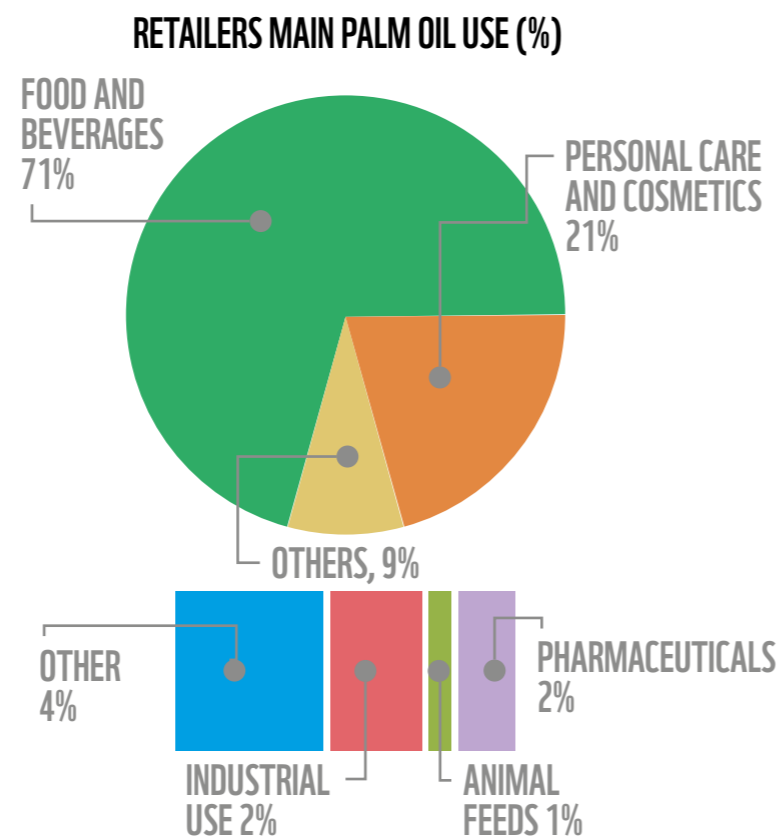
manufacturers surveyed indicated that they can determine the traceability of their palm oil supply chain. 64% of them are able to trace more than 50% (some as high as 98%) of oil back to the plantations – this is a significant achievement for non-food manufacturing given the complexities of the supply chain. Regulatory pressure and initiatives like [Action for Sustainable Derivatives](#) have driven positive changes and reforms within the sector. It has contributed to improving traceability.

91% (20/22) of the responding non-food manufacturers are members of the RSPO, with an average RSPO SR score of 6.5 out of 10 points which is higher than the average of food manufacturers. 73% have invested in on-the-ground projects, and for most projects the criteria for AFI Operational Guidance is aligned. There's an equal split between the types of on-the-ground projects among non-food manufacturers.

RETAILERS

Retailers make up 32% of all those assessed this year with a response rate of 68% (41 out of 60). With an average score of 15.8 out of 24 points, it is also the highest of all the sectors. Top retailers include John Lewis Partnership from the UK (22.3), Lidl Stiftung & Co. KG (22.1), Coop UK (21.9), EDEKA ZENTRALE Stiftung & Co. KG (21.4) and Marks & Spencer (22.1) – this sector is dominated by UK and German retailers.

The retail sector accounts for 7% (708,000 MT) of the total palm oil volume captured by this year's scorecard. Majority of these retailers use palm oil in their own brand food products (71%) followed by personal care and cosmetics (21%), which can either be sourced from external manufacturers, or manufactured in-house, blurring the distinction between retailers and manufacturers.



Retailers make up **32%** of all assessed companies. Majority use palm oil in their own brand food products (**71%**). **76%** of palm products consumed by retailers are CPO, followed by POD at **19%** and PKO making up the rest. **93%** have made public commitments to source 100% RSPO CSPO, with **63%** achieving this target by 2023. Only **17%** can trace a portion of their palm oil back to the plantations.

It is important to note that for purposes of reporting against progress for RSPO ACOP, retailers are only required at this stage to set commitments for their own brand products – due to the very nature of the retailing business, it is not yet equitable to hold retailers to the same high standards for product manufacturers for third-party brands carried by the retail outlets. 76% of the palm products consumed by retailers are CPO (76%), followed by POD at 19% and PKO making up the rest of the total 708,000 MT.

Retailers perform in line with scorecard averages when it comes to key commitments. Out of the 41 retailers, 93% report having a commitment to sourcing 100% RSPO CSPO, 88% a commitment to deforestation- and/ or conversion-free palm oil, and 97% a commitment to respect human rights. The same policies apply to their suppliers as well. Out of the retailers who have monitoring systems in place, only 54% comply with DCF monitoring and 64% fulfil the minimum criteria for human rights.

Retailers generally lag in traceability performance due to their position at the end of a lengthy palm oil supply chain, making data recording and verification more challenging. Only 17% of the responding retailers can trace a

portion of their palm oil back to the plantations, and 10% can trace a portion of their palm oil back to the mills only. Retailers play a unique role in educating consumers about palm oil sustainability and advocating for mindful consumption. 26 assessed retailers have a communication plan in place.

93% have made public commitments to source 100% RSPO CSPO, with a majority 63% already achieving this target by 2023. Some of these companies like Coop Switzerland, dm-drogerie markt, Dirk Rossmann, Migros and others are demanding even higher production standards, such as organic and fair-trade, which at a smaller, artisanal scale of production, can guarantee its place of origin and best farming practices are adopted. Largely 44% (or 309,000 out of 708,000) palm oil purchased by retailers are certified to the MB supply chain model.

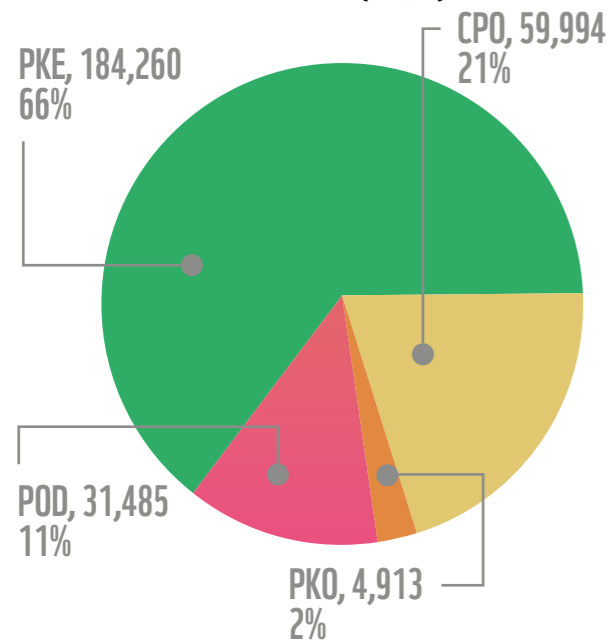
90% (37 out of 41) of the retailers are members of the RSPO, with an average RSPO SR score of 4.27 out of 10 points. Additionally, 78% (32 out of 41) are members of action-oriented platforms and national alliances. Over half of the retailers surveyed have also reported investments in one or more on-the-ground projects.

FEED MANUFACTURERS

Three respondents this year who use palm oil ingredients primarily for animal feed manufacturing. They are Agravis Raiffeisen AG (2.94), De Heus Animal Nutrition (4.00), and Nutreco NV (6.98).

Only Nutreco adopted an AFI aligned DCF commitment for their forest-risk commodity sourcing. De Heus’s policy only covers deforestation. There are significant gaps to the benchmark already set by other sectors that must be addressed in order to ensure the sustainability of the palm-based ingredients used in the animal feed.

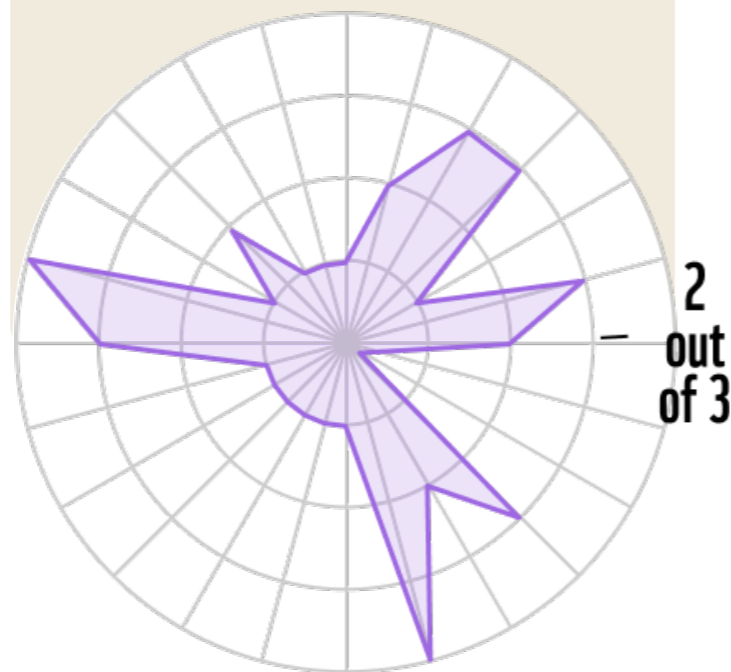
FEED MANUFACTURERS PALM OIL UPTAKE BY TYPE (MT,%)



In stark contrast to the diverse applications of various palm oil fractions and derivatives, palm kernel expeller (PKE) is primarily used as a supplementary ingredient in animal feed, which has relatively low commercial value. Unfortunately, this results in low demand and little incentive to establish certified supply chains for PKE beyond certified kernel crushers.

For PKE buyers, Book & Claim credits seem to be the only practical certified supply chain option. Two dairy-based food manufacturers previously mentioned purchasing these credits, despite not physically using PKEs, aiming to direct the premiums to support certified producers. Surprisingly, only 1% of the 184,000 MT of PKE volumes purchased by three feed manufacturers are covered by Book & Claim credits.

Three respondents primarily use palm oil ingredients for animal feed manufacturing. All three companies are RSPO members, but only **two** made commitments to source 100% RSPO certified palm products, none achieved by 2023. None currently have traceability in their palm oil supply chains.



All three companies are RSPO members, but only two of them made commitments to source 100% RSPO certified palm products but remain far from achieving this. None of the feed manufacturer companies currently possess traceability in their palm oil supply chains, and there is a notable absence of on-the-ground investments in palm-producing regions. This lack of traceability implies a gap in the ability to monitor and verify the sustainability of palm oil sourcing. Additionally, the absence of on-the-ground investments in palm-producing regions underscores a missed opportunity for these companies to actively contribute to sustainable practices.

Respondents who are involved in animal feed manufacturing generally perform below global and sector-level averages, particularly on basic actions aimed at cleaning up their supply chain. There is substantial room for all palm oil buyers operating in the animal feed sector — including product and feed manufacturers, livestock producers, retailers and food service companies — to raise their level of ambition. Feed manufacturers should increase transparency on the use of palm-derived feed ingredients such as Palm Kernel Expeller (PKE), but also Crude Palm Oil (CPO), Palm Kernel Oil (PKO), palmitic acid and palm fatty acid distillates (PFAD). Sustainability policies, including company level commitments to source 100% RSPO CSPO, should also cover animal feed.

BIOFUEL

Neste Oyj is the first biofuel company participating in POBS. Neste (12.8) uses mainly palm-based waste and residues as feedstock to produce renewable and sustainable fuels for transportation as well as bio-based plastics.

While the debate on whether virgin/primary vegetable oils use in biofuels will compete for available supplies and compromise global food security is ongoing, Neste is leading the way in pivoting towards using waste and residues as the main feedstock - in the palm oil supply chain, this is in the form of palm fatty acid distillate (PFAD) which is a by-product of the distillation process.

Similar to animal feed manufacturing, these PFAD supply streams are highly dispersed with only a relatively small amount produced by each refinery and are considered waste and residues³³, there is less imperative to establish physical supply chains – instead, Neste opted for another sustainability certification standard, known as the ISCC, to ensure the sustainability of the palm oil derived ingredients they source.

While none of Neste’s massive 1 million MTs of total CPO and PODs uptake are certified, the company scored full on all others measures of the POBS scoring criteria - they are active members of the RSPO as well as other action oriented platforms, and invests in monitoring systems and on-the-ground projects to ensure the palm oil they use are DCF, respect human rights, and highly traceable to plantations (86% TTP).

**AN AGENDA
FOR ACTION**



WHAT SHOULD COMPANIES DO?

All companies that use palm products (including derivatives) are responsible for helping reduce the negative environmental and social impacts of palm oil production. For detailed guidance on establishing and implementing ethical palm oil supply chains — as well as ensuring adherence to the recommendations outlined below — WWF encourages companies to refer to the Accountability Framework.

WE CALL ON ALL PALM OIL BUYERS TO:

MAKE AND IMPLEMENT ROBUST COMMITMENTS

- Adopt and implement group level corporate policies to only source palm oil that is verifiably free of deforestation and ecosystem conversion³⁴ with a clear cut-off date, and respects human rights.
- Make a public time-bound commitment to buy only RSPO CSPO or implement other means to ensure the palm oil purchased is sustainable.
- Ensure commitments and actions cover the entire corporate group, apply to all countries where the group operates, and cover all the types of palm oil used.

PURCHASE SUSTAINABLE PALM OIL

- Increase uptake of RSPO CSPO and CSPKO, including transitioning to physical supply chains with Segregated or Identity Preserved oil and supporting independent smallholders through the purchase of Independent Smallholder Credits.
- Adopt differentiated targets for derivatives and PKEs that commensurate with the unique challenges to each of the palm oil types.
- Devise strategy to address sustainability risks in the section of supply chain that cannot yet achieve 100% certified status.

ENSURE SUPPLIER ACCOUNTABILITY



- Source only from suppliers that also commit and implement policies to only purchase palm oil that is verifiably free of deforestation and ecosystem conversion, and respects human rights.
- Understand their supply chain and require all suppliers to have traceability to the palm oil mill/plantation, to facilitate the monitoring and management of environmental and social risks.
- Monitor their suppliers to ensure compliance with their sustainable palm oil commitments and policies.
- Ensure transparency by reporting on palm oil sources and usage (including across regions and application sectors), as well as sustainability progress, non-compliances and actions at least annually.
- Fully utilise available resources to buyers, including but not limited to toolkits developed by AFI, POCG's NDPE IRF Working Group and ASD to generate critical momentum on these supplier engagement platforms.

TAKE PART IN SUSTAINABILITY PLATFORMS



- Join the RSPO and actively contribute to their vision of making sustainable palm oil the norm.
- Participate in action-oriented initiatives and collective advocacy.
- Businesses committed to sustainable palm oil can come together to push for the transformation of the palm oil market. Some examples include: the RSPO working groups and committees, the Consumer Goods Forum (CGF) Forest Positive Coalition, Palm Oil Transparency Coalition (POTC), the High Carbon Stock Approach (HCSA), the High Conservation Value Resource Network (HCVRN) and national or regional sustainable palm oil alliances.

TAKE ON THE GROUND ACTION

- Allocate resources and invest in palm oil producing landscapes including projects focused on:
 - a. The conservation and restoration of forests, other natural ecosystems and biodiversity at risk from, or impacted by, unsustainable palm oil production;
 - b. Smallholder productivity improvements through access to inputs, incentives, finance and capacity building;
 - c. Smallholder inclusion and sustainability through improved production practices such as regenerative agriculture;
 - d. Jurisdictional or landscape approaches in which the private sector collaborates with governments, local communities, and civil society toward shared conservation, supply chain sustainability, and green development goals.

ADVOCATE FOR SUSTAINABLE PALM OIL

- Support national and subnational public policies in both producer and consumer countries aimed at mitigating deforestation and conversion, and enabling sustainable palm oil production that is protective of forests, natural ecosystems and human rights.
- Undertake public communication and outreach on sustainable palm oil.
- Raise consumer awareness of the importance of sustainable palm oil.

WHAT SHOULD POLICY MAKERS DO?

Policy makers play a critical role in promoting deforestation- and conversion-free with a clear cut-off date for agricultural commodity supply chains globally, through enacting strong legislation in both consumer and producer countries that level the playing field and hold all stakeholders to the same standards.

WE CALL ON POLICY MAKERS IN PRODUCER COUNTRIES TO:

- 1 Adopt and enforce binding legislation, policies and incentives that will enable and require agricultural commodities to be produced more sustainably, including requirements to halt deforestation, ecosystem conversion and human rights risks, and to increase traceability and transparency of supply chains.
- 2 Develop and provide access to financial and technical incentives for producers to adopt sustainable production practices, avoid conversion of natural ecosystems, and expand production through the sustainable intensification and rehabilitation of degraded land.
- 3 Support and promote public-private partnerships aimed at ending deforestation and ecosystem conversion and related infringement on human rights in commodity supply chains.
- 4 Advocate for and accelerate delivery of commodities free of deforestation, conversion, and human rights abuse, as one element to implement the Paris Agreement on climate change, the Sustainable Development Goals, and the Convention on Biological Diversity.



- 5 Work together with the industry to forge national alliances, country-level initiatives and landscape/jurisdictional approaches towards sustainable commodities that prevent deforestation, ecosystem conversion and human rights abuse, and support integrated land-use planning.
- 6 Promote and implement policies for conversion-free, nature-based development pathways in high-risk regions this can include promoting long term conservation and restoration through sustainable, fair, and participative economic use of forests and other natural ecosystems and strengthening traditional land uses and land rights.
- 7 Promote and implement policies to reduce GHG emissions in the production of agricultural commodities in an effort to limit global warming to below 1.5°C in line with the IPCC recommendations.



**WE CALL ON POLICY MAKERS
IN CONSUMER COUNTRIES TO:**

- 1 Adopt and enforce binding legislation, policies, and incentives to ensure that agricultural commodities and derived products that are associated with deforestation, conversion or human rights risks do not enter their markets. These policies should apply to both companies and financial institutions.
- 2 Develop and implement clear traceability and transparency requirements along the supply chain and a robust mandatory due diligence obligation applying to companies that trade, use and finance agricultural commodities (including first importers) to assess and minimise the risk of their products and commodities being linked to the conversion or degradation of forests and other ecosystems and/or to human rights abuse.

- 3 Engage in dialogue and cooperate with producer countries to support the development and implementation of financial and technical solutions including all stakeholders to support conversion-free nature-based development pathways. This may include land-use planning, support for smallholders, support for land tenure reform, and actions within the country to facilitate the transition towards more sustainable food and farming systems that provide alternative or complementary development pathways.
- 4 Establish public procurement policies that require deforestation and conversion-free commodities.
- 5 Engage in consumer-producer country cooperation to support producer regions in transitioning to sustainable production and avoid leakage of unsustainable products.



- 6 Advocate for and accelerate delivery of commodities that are free of deforestation, conversion, and human rights abuse following and building upon the European Union's work on deforestation-free supply chains, the Amsterdam Declarations, the New York Declaration on Forests and national commitments for sustainable supply chains.
- 7 Adopt policies and incentives to reduce harmful consumption and waste.

WHAT SHOULD THE FINANCE SECTOR DO?

Financial institutions have a key role to play in ensuring that the palm oil supply chains linked to their investments, clients and portfolios are ethical. Financial institutions should use the Palm Oil Buyers Scorecard to identify and review any risk of deforestation, conversion and human rights abuse represented by the buyers assessed in their portfolio, and use the methodology to engage buyers not covered in this scorecard.

WE FURTHER CALL ON FINANCIAL INSTITUTIONS TO:

1. PARTICIPATE IN ACTION-ORIENTED INITIATIVES AND ADVOCACY

- Join the RSPO and actively contribute to their vision of making sustainable palm oil the norm.
- Implement the recommendations of the Taskforce on Climate-related Financial Disclosures (TCFD) and commit to setting Science-Based Targets for decarbonization across their portfolios. Endorse and support the development of the Taskforce on Nature-related Financial Disclosures (TNFD).
- Investors become a Principles for Responsible Investment (PRI) signatory and participate actively in the PRI Investor Working Group on Sustainable Commodities (which covers palm oil) and in the PRI Sustainable Commodities Practitioners' Group.
- Banks become a supporter of the Principles for Responsible Banking (PRB) and follow its guidance on Biodiversity Target-setting.
- Invest in on the ground projects and/or financial products that incentivise and support a sustainable palm oil industry.

2. DEVELOP SECTOR POLICIES AND RAISE EXPECTATIONS TOWARDS CLIENTS AND INVESTEE COMPANIES (INCLUDING BANKS)



- Adopt and disclose clear and time-bound deforestation-free, conversion-free, and human rights commitments that require all clients and investee companies (including banks) operating across palm oil supply chains to comply with WWF's minimum expectations listed under the 'What should companies do?' section of this report. These policies and commitments should be aligned with the RSPO and the Accountability Framework.
- Assess deforestation, conversion and human rights risks in their portfolio and engage all investee companies to mainstream palm oil supply chains that are free of deforestation and conversion, and respect human rights.
- Engage with clients and investee companies that do not fulfil these expectations and support them to develop and implement ambitious time-bound actions plans for meeting these expectations. Engagement is supported by clear and public escalation and non-compliance strategies when time-bound actions are not met.
- Develop individual or pre-competitive investment/portfolio disclosure frameworks that encourage deforestation- and conversion-free palm oil supply chains that respect human rights (e.g. Reporting using the Organisation for Economic Co-operation and Development (OECD), Accountability Framework and other guidelines).
- Design and offer financial products to incentivise and enable palm oil production, sourcing and trade that is deforestation- and conversion-free and protects human rights.
- Design and offer financial products which incentivise and enable palm oil production, sourcing and trade practices that protect forests, natural ecosystems and human rights, and support smallholder inclusion and sustainability.

3. INCREASE TRANSPARENCY

- Disclose processes for monitoring and verifying clients' and investee companies' progress and compliance with time-bound action plans.
- Disclose progress made on engaging with clients and investee companies, the percentage of companies with operations covered by 100% RSPO CSPO commitments and traceability action plans, as well as their progress towards achieving these.
- Disclose steps taken in cases of non-compliance, including the number and name of palm oil companies excluded from lending and investment portfolios due to a lack of progress on time-bound action plans.
- Investors disclose proxy voting policies for key environmental and social risks related to the palm oil sector, as well as voting outcomes and rationale on resolutions pertaining to these risks.



WHAT SHOULD CONSUMERS DO?

Consumers have a key role to play in pushing the palm oil industry towards sustainability, as brands really care about what their customers think. While consumer awareness of the negative impacts associated with irresponsible palm oil production is growing in both consumer and producer countries, several challenges continue to inhibit widespread demand for sustainable palm oil. Among them is the fact that palm oil continues to be a 'hidden ingredient' in many products, along with the rise of anti-palm oil sentiments in certain markets. This underlines the urgent need for brands to educate consumers on sustainable palm oil and its importance to create real positive change for nature and people.

WE CALL ON CONSUMERS TO:

- 1 Explore the contextual information provided in the scorecard, the interactive [website](#) and the [educational videos](#) to familiarise themselves with the key issues and challenges characterising palm oil production, as well the path forward.
- 2 Use the scorecard to see how well their favourite supermarkets, manufacturers and hospitality companies are doing on sustainable palm oil and make responsible consumption and purchasing decisions based on the information provided.
- 3 Become sustainability ambassadors by sharing the scorecard results on social media and with their networks. They can also use social media to raise public awareness of the importance of sustainable palm oil and ask brands about their sourcing practices.
- 4 Become advocates by demonstrating support for initiatives aimed at influencing public policy and market supply for sustainable palm oil.
- 5 Understand the potentially worse outcomes of supporting the boycott movement. Palm-oil free does not equate to a product being deforestation free- depending on whether any of the ingredients have a forest footprint.
- 6 Choose certified sustainable palm oil that way companies can actually go beyond doing no harm- they can actively, purposefully contribute to the solution, breaking the link between palm oil and deforestation, driving the industry in the right direction.





**ANNEX:
COMPANY
SCORES**

COMPANY PERFORMANCE BY REGION (BASED ON RESPONDENTS' REGION OF HEADQUARTERS)

	ALL	EUROPE AND UK	AMERICAS	ASIA AND AUSTRALIA	AFRICAS
Total average score (out of 24 points)	14.7	15.3	15.5	10.4	8.6
'Own supply chain' average score (out of 18 points)	11.6	12.1	11.3	8.8	8.2
'Beyond supply chain' average score (out of 6 points)	3.1	3.2	4.2	1.6	0.4
Number of respondents	128	98	15	13	2
Palm oil volumes captured by the scorecard (thousand MT)	10,108	7,313	2,246	521	3

SCORE DISTRIBUTION BY REGION (BASED ON RESPONDENTS' REGION OF HEADQUARTERS)

	ALL	EUROPE AND UK	AMERICAS	ASIA AND AUSTRALIA	AFRICAS
LEADING THE WAY	Count: 23, %: 18%	Count: 19, %: 19%	Count: 4, %: 27%	Count: 0, %: 0%	Count: 0, %: 0%
WELL ON THE PATH	Count: 23, %: 18%	Count: 18, %: 18%	Count: 4, %: 27%	Count: 1, %: 8%	Count: 0, %: 0%
MIDDLE OF THE PACK	Count: 58, %: 45%	Count: 48, %: 49%	Count: 3, %: 20%	Count: 6, %: 46%	Count: 1, %: 50%
LAGGING BEHIND	Count: 24, %: 19%	Count: 13, %: 13%	Count: 5, %: 23%	Count: 6, %: 46%	Count: 1, %: 50%



Company	PO used (MT)	Country of HQ	Sector	Commitments (Out of 4)	Purchasing (Out of 11)	Suppliers Accountability (Out of 2)	Traceability (Out of 1)	Sustainability Platforms (Out of 2)	On the ground action (Out of 4)	Total score (Out of 24)
Cérélia	20,267.9	France	Food	4	10.57	2	0.5	1.96	4	23.03
Ferrero Group	240,539	Luxembourg	Food	4	9.97	2	1	1.99	4	22.9
John Lewis Partnership	1,915	United Kingdom	Retailers	4	9.83	2	0.5	1.98	4	22.31
Marks & Spencer	5,528	United Kingdom	Retailers	3.5	10.64	2	0	2	4	22.14
Lidl Stiftung & Co. KG	89,157	Germany	Retailers	4	9.6	2	0.5	2	4	22.1
Coop UK	5,631	United Kingdom	Retailers	4	10.75	1.25	0	1.94	4	21.94
Mars Inc.	77,253	United States of America	Food	4	9.43	2	1	1.49	4	21.92
Danone	69,140	France	Food	3.5	9.32	2	1	1.86	4	21.68
EDEKA ZENTRALE Stiftung & Co. KG	24,685	Germany	Retailers	4	10.53	1	0	1.93	4	21.46
Sainsbury's	11,141	United Kingdom	Retailers	3.5	10.26	1.75	0	1.74	4	21.25
Kaufland Stiftung & Co. KG	3,475	Germany	Retailers	4	10.38	1.5	0	1.2	4	21.08
Upfield B.V.	188,453	the Netherlands	Food	4	8.04	2	1	1.85	4	20.89
The Estee Lauder Companies	5,068	United States of America	Non-food	4	7.59	2	0.75	2	4	20.34
L'Oréal	88,440	France	Non-food	4	7.31	2	1	2	4	20.31
Saputo Dairy UK	21,146	United Kingdom	Food	3	10.07	1.5	1	0.7	4	20.27
Beiersdorf AG	38,664	Germany	Non-food	4	7.19	2	1	1.98	4	20.17
The Hershey Company	36,672	United States of America	Food	4	7.11	2	1	1.99	4	20.1
Migros Retail	5,649	Switzerland	Retailers	4	8.43	2	0	1.58	4	20.01
Dirk Rossmann GmbH	6,725	Germany	Retailers	4	7.91	2	0.25	1.81	4	19.97
Haleon plc	15,659	United Kingdom	Non-food	4	7.76	2	1	1.2	4	19.96



Company	PO used (MT)	Country of HQ	Sector	Commitments Out of 4	Purchasing Out of 11	Suppliers Accountability Out of 2	Traceability Out of 1	Sustainability Platforms Out of 2	On the ground action Out of 4	Total score Out of 24
Aldi Einkauf SE & Co. oHG	31,428	Germany	Retailers	4	7.96	2	0	1.9	4	19.86
Tesco PLC	30,927	United Kingdom	Retailers	3.5	10.39	2	0	1.86	2	19.75
Grupo Bimbo	123,344	Mexico	Food	3.5	8.2	1.75	1	1.2	4	19.65
Coop Switzerland	8,766	Switzerland	Retailers	3.5	8	2	0	1.88	4	19.38
SODEXO	2,381	France	Food	4	9.14	1	0	1.2	4	19.34
Royal FrieslandCampina	71,746	the Netherlands	Food	4	8.81	1.25	0.5	0.7	4	19.26
REWE Group Buying GmbH	8,865	Germany	Retailers	3	10.52	0.5	0	1.2	4	19.22
ALDI SÜD KG	89,295	Austria	Retailers	4	7.22	2	0	1.95	4	19.17
Unilever PLC	778,419	United Kingdom	Non-food	4	6.14	2	1	2	4	19.14
PepsiCo Inc.	504,258	United States of America	Food	4	6.52	2	0.5	2	4	19.02
Fraser and Neave, Limited	40,820	Singapore	Food	4	11	1.5	0.5	1.89	0	18.89
Kellogg Co.	76,089	United States of America	Food	3.5	7.09	1.75	0.5	1.99	4	18.83
ASDA	18,103	United Kingdom	Retailers	3	9.87	0.75	0	1	4	18.62
Greggs	12,312	United Kingdom	Food	3.5	10.86	1.25	0.5	1.98	0	18.09
Carrefour Management	9,185	France	Retailers	3.5	8.76	0.75	0	1	4	18.01
P&G	453,890	United States of America	Non-food	3.5	5.38	2	1	2	4	17.88
Colgate-Palmolive Company	209,564	United States of America	Non-food	4	4.98	2	1	1.74	4	17.72
Zeelandia H.J. Doeleman b.v.	3,890	the Netherlands	Food	4	10.82	2	0	0.7	0	17.52
Achats Marchandises Casino	845	France	Retailers	3.5	9.85	2	0	1.98	0	17.33
Henkel AG & Co. KGaA	106,391	Germany	Non-food	3	5.64	1.75	1	1.78	4	17.17



Company	PO used (MT)	Country of HQ	Sector	Commitments Out of 4	Purchasing Out of 11	Suppliers Accountability Out of 2	Traceability Out of 1	Sustainability Platforms Out of 2	On the ground action Out of 4	Total score Out of 24
IKEA Supply AG	28,122	Switzerland	Retailers	3	10.85	1	0	2	0	16.85
Arla Foods	54,669	Denmark	Food	4	10.08	2	0	0.7	0	16.78
Wm Morrison Supermarkets	10,672	United Kingdom	Retailers	3.5	10.56	1.25	0	1.41	0	16.72
Bakkavor Limited	4,696	United Kingdom	Food	3.5	11	1.25	0	0.94	0	16.69
Compass Group PLC	2,609	United Kingdom	Food	3.5	8.15	1.5	0	1.42	2	16.57
Puratos Group	99,832	Belgium	Food	3.5	4.94	1.75	1	1.36	4	16.55
2 Sisters Food Group	2,343	United Kingdom	Food	3.5	11	1.25	0	0.7	0	16.45
Kesko Corporation	1,164	Finland	Retailers	3.5	11	1.25	0	0.7	0	16.45
Samworth Brothers	5,196	United Kingdom	Food	3.5	10.98	1.25	0	0.7	0	16.43
CJ Cheiljedang	3,594.82	South Korea	Food	4	10.5	1	0	0.7	0	16.2
Dragsbæk A/S	31,865	Denmark	Food	3	9.58	2	1	0.6	0	16.18
Barry Callebaut	109,907	Switzerland	Food	3.5	3.68	2	1	1.99	4	16.17
Vandemoortele NV	49,268	Belgium	Food	2.5	5.43	1.5	1	1.73	4	16.16
Nestlé SA	445,189	Switzerland	Food	4	3.21	2	1	1.94	4	16.15
Evonik Operations GmbH	94,934	Germany	Non-food	3	4.58	1.5	1	2	4	16.08
Jerónimo Martins	60,419	Portugal	Retailers	4	3.55	2	0.75	1.74	4	16.04
SOK Corporation	1,759	Finland	Retailers	3	10.79	1.5	0	0.7	0	15.99
La Lorraine Bakery Group	4,898	Belgium	Food	3	11	0.5	0	1.34	0	15.84
Toms Group A/S	319	Denmark	Food	3	10.39	0.25	1	1	0	15.64
AUGUST STORCK KG	19,798	Germany	Food	2	7.08	0.75	0.25	1.5	4	15.58



Company	PO used (MT)	Country of HQ	Sector	Commitments Out of 4	Purchasing Out of 11	Suppliers Accountability Out of 2	Traceability Out of 1	Sustainability Platforms Out of 2	On the ground action Out of 4	Total score Out of 24
Premier Foods	14,197	United Kingdom	Food	4	8.61	1.5	0	1.4	0	15.51
Cranswick PLC	8	United Kingdom	Food	3	11	1	0	0.5	0	15.5
Biscuit International	34,710	France	Food	3.5	9.57	0.75	0	1.67	0	15.49
Lotus Bakeries	20,128	Belgium	Food	3	10.62	0.5	0	0.94	0	15.06
Coop Danmark A/S	632	Denmark	Retailers	3.5	8.56	1.75	0	1.2	0	15.01
dm-drogerie markt GmbH + Co.KG	13,895	Germany	Retailers	3	7.51	0.5	0	0.5	3.5	15.01
Hilton Food Group Plc	5	United Kingdom	Food	3	10.75	0.75	0	0.5	0	15
AAK AB	1,582,942	Sweden	Food	3.5	2.67	2	1	1.8	4	14.97
Chocoladenfabriken Lindt & Sprüngli AG	8,818	Switzerland	Food	3.5	9.95	0.25	0	1.2	0	14.9
JDE Peet's	9,946.6	the Netherlands	Food	3	5.74	1	0	1.1	4	14.84
Woolworths Group Limited	5,497.41	Australia	Retailers	3.5	5.2	1	0	1	4	14.7
Dr. August Oetker KG	15,689	Germany	Food	3	9.11	1	0	1.4	0	14.51
Tonnies Central Service	433	Germany	Food	2	11	0.75	0	0.7	0	14.45
E.Leclerc	10,742	France	Retailers	3.5	6.64	2	1	1.19	0	14.33
BEL	22,719	France	Food	4	8.56	1.25	0	0.5	0	14.31
A.S. Watson Health & Beauty Benelux	1,294.09	the Netherlands	Retailers	1.5	7.01	0.25	0.25	1.19	4	14.2
Oriflame Cosmetics	2,885	Switzerland	Non-food	3.5	6.04	1	0.25	1.39	2	14.18
Denis Asia Pacific (Ayam Brand)	202	Singapore	Food	1	11	0.25	0	1.89	0	14.14
BASF	373,571	Germany	Non-food	2.5	3.62	1.5	1	1.5	4	14.12
Clariant	45,019	Switzerland	Non-food	3	2.3	1.75	1	1.93	4	13.98



Company	PO used (MT)	Country of HQ	Sector	Commitments Out of 4	Purchasing Out of 11	Suppliers Accountability Out of 2	Traceability Out of 1	Sustainability Platforms Out of 2	On the ground action Out of 4	Total score Out of 24
Jumbo Supermarkten B.V.	6,634	the Netherlands	Retailers	3.5	8.19	1.75	0	0.5	0	13.94
Avril	119,164	France	Non-food	3.5	2.29	2	1	0.95	4	13.74
Reckitt	208,600	United Kingdom	Non-food	3	2.35	1.75	1	1.64	4	13.74
Ahold Delhaize	20,417	the Netherlands	Retailers	4	7.76	0.5	0	1.45	0	13.71
LOTTE Wedel Sp. zoo	1,597	Poland	Food	2.5	8.93	0.5	0	1.75	0	13.68
Colruyt Group	5,806	Belgium	Retailers	2	10.67	0.25	0	0.7	0	13.62
Walmart Inc.	143,746	United States of America	Retailers	3	4.33	0.5	0.75	1	4	13.58
Groupe ment les Mousquetaires	5,514	France	Retailers	3.5	6.57	2	0.5	1	0	13.57
Mondelez International	357,343	United States of America	Food	3.5	2.28	1.75	1	1	4	13.53
Givaudan SA	11,453	Switzerland	Food	3.5	2.02	2	1	1	4	13.52
Bayer AG	2,935	Germany	Non-food	3.5	1.98	2	0	1.99	4	13.47
Godrej Industries Limited	87,095	India	Non-food	2.5	2.42	1.75	1	1.8	4	13.47
Nomad Foods Ltd.	2,208	United Kingdom	Food	3	8.56	0.75	0	0.93	0	13.24
Groupe Lactalis	17,830	France	Food	2	5.28	1	0	0.7	4	12.98
Neste Oyj	1,048,000	Finland	Biofuel	3	1	2	1	1.8	4	12.8
LG H&H Co., Ltd.	43,783	South Korea	Non-food	2	7.73	1.5	0	1.27	0	12.5
Shoprite Checkers (Pty) Ltd	18	South Africa	Retailers	2	10	0.25	0	0	0	12.25
DMK Deutsches Milchkontor GmbH	20,325	Germany	Food	2	9.05	0.25	0	0.94	0	12.24
The Body Shop	1,569	United Kingdom	Retailers	3.5	4.08	2	0.75	1.8	0	12.13
Associated British Foods	43,070	United Kingdom	Food	3	6.14	1.25	0	0.97	0	11.36

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