



**PALM OIL BUYERS
SCORECARD**
MEASURING THE PROGRESS OF PALM OIL BUYERS
AS WE KICK OFF A DECADE OF ACTION FOR NATURE

2021 EDITION: REPORT



INDEX

SUMMARY	6
SETTING THE SCENE	10
UNDERSTANDING PALM OIL	18
THE WORLD'S MOST POPULAR VEGETABLE OIL	18
SOCIAL AND ENVIRONMENTAL IMPACTS OF PALM OIL PRODUCTION	22
THE EFFECTS OF PALM OIL SUBSTITUTION	26
CAN PALM OIL BE SUSTAINABLE, AND HOW?	28
METHODOLOGY	32
ABOUT THE SCORECARD	32
SCORING CRITERIA	36



ANALYSIS	44
HOW COMPANIES ARE PERFORMING AS A WHOLE	44
HOW COMPANIES ARE PERFORMING ON FUNDAMENTAL AREAS	48
HAS THERE BEEN PROGRESS SINCE THE LAST SCORECARD?	60
HOW COMPANIES ARE PERFORMING IN KEY MARKETS	62
HOW COMPANIES ARE PERFORMING IN INDIVIDUAL SECTORS	68
AN AGENDA FOR ACTION	76
WHAT SHOULD COMPANIES DO?	78
WHAT SHOULD POLICYMAKERS DO?	80
WHAT SHOULD THE FINANCE SECTOR DO?	84
WHAT SHOULD CONSUMERS DO?	66
CONCLUSION	88
ANNEX: COMPANY SCORES	92



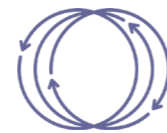
ABOUT WWF

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

ACKNOWLEDGEMENTS

WWF would like to acknowledge the Global Environment Facility for providing financial support for this report through the Good Growth Partnership.



GOOD
GROWTH
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ABOUT THE SCORECARD

The scorecard assesses manufacturers, retailers, food service and hospitality 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/

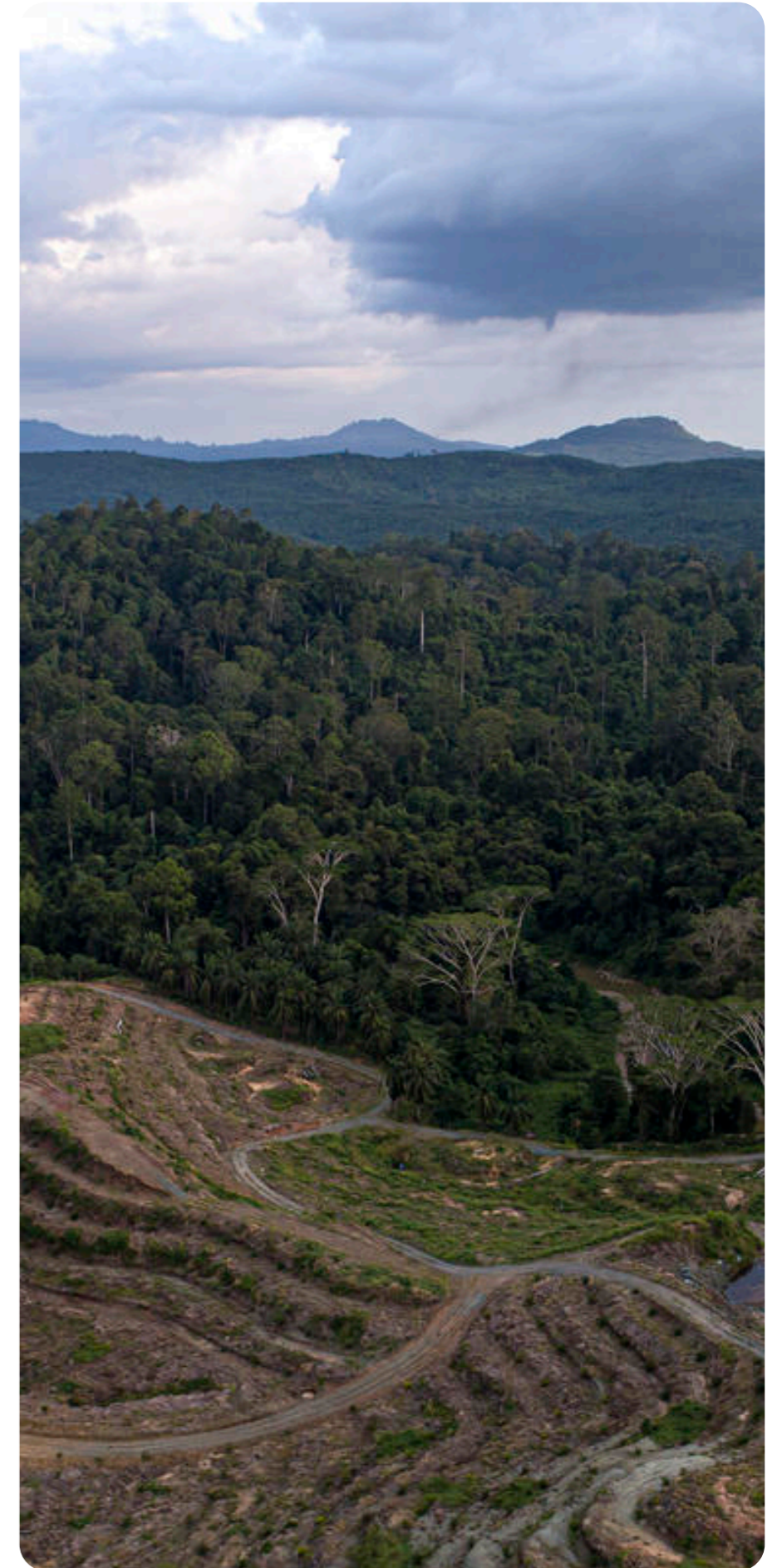
DISCLAIMER

The information captured in this PDF reflects data on the scorecard as of 27 September 2021. 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 urge users of the scorecard to check the data and share any errors found with both WWF and the relevant company.

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PALM OIL IS THE WORLD'S MOST TRADED VEGETABLE OIL

SUMMARY

The 2021 edition of the WWF Palm Oil Buyers Scorecard assesses the progress and performance of 227 major retailers, manufacturers and hospitality* companies on key actions they can and should be taking to show their commitment and support for a sustainable palm oil industry. While there has been progress since the first scorecard was launched in 2009, much also remains the same: twelve years on, corporate efforts still fall drastically short of what is needed to counteract the ongoing damage to our world's most vital forests and natural ecosystems.

Palm oil is the world's most traded vegetable oil, and its many unique properties — including versatility, affordability and land use efficiency — have turned into an essential part of modern consumption habits. While oil palm cultivation delivers benefits to various tropical economies and local communities across the globe, irresponsible production is a significant driver of deforestation, ecosystem conversion, biodiversity loss, and greenhouse gas (GHG) emissions. Unsustainable production also threatens the lives of people living and working in palm oil producing landscapes in the form of land grabs, displacement, and human rights violations.

In line with the 2020 scorecard, WWF's latest assessment examines what palm oil buyers are doing to promote sustainability along and beyond their supply chains. And the results are indisputable: While some companies have made commendable efforts to eliminate deforestation, conversion and human rights abuse from their palm oil supply chains, palm oil buyers as a whole can and should do much more to deliver impact at scale and at pace.

With companies scoring an average of 13.2 points out of 24, the 2021 scorecard is a stark reminder of the tremendous progress that has yet to be made. Half of respondents are still not sourcing 100% Roundtable on Sustainable Palm Oil (RSPO) certified sustainable palm oil (CSPO), despite the ready supply of RSPO CSPO and availability of several supply chain options. And while a majority of respondents have committed to sourcing palm oil that is free of deforestation and human rights abuse, as little as 9% of respondents apply their commitments to all ecosystems at risk, while only 13% have commitments that protect the rights of all stakeholders who might be negatively impacted by palm oil production. The scorecard also reveals



* This scorecard classifies palm oil buyers that are involved in food service or accommodation as part of the hospitality sector.

that a large number of companies continue to avoid all responsibility and accountability: more than a third (85) of the 227 companies WWF approached failed to provide any information on their palm oil usage and sustainability efforts.

On a more encouraging note, 52% of companies are taking action beyond their supply chains by actively participating in sustainability platforms aimed at driving industry-wide transformation. Similarly, 39% of respondents are investing in projects aimed at supporting real change on the ground in palm oil producing landscapes such as smallholder capacity building and forest protection. After a decade of inaction by many, this is a positive shift that all palm oil buyers should take part in and rapidly accelerate.

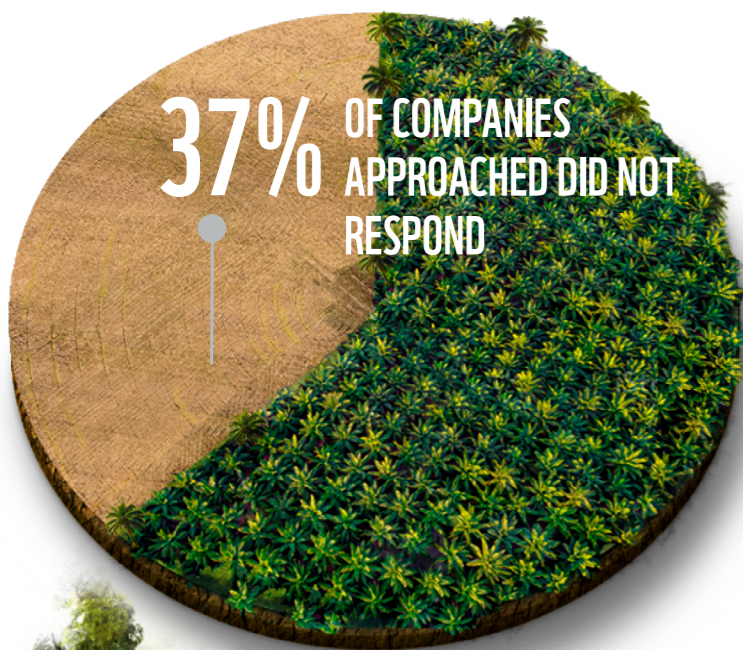
There are real opportunities for palm oil buyers to drive immediate and far-reaching change across the palm oil industry. The rapid progress made by several scorecard respondents across a variety of sectors and markets shows that sustainable palm oil is achievable, no matter where a company might be on its sustainability journey. With as many as 66% of scorecard respondents ranked as 'well on the path' or in the 'middle of the pack', the potential for accelerated action on sustainable palm oil has never been clearer.

Our planet can no longer wait for palm oil buyers to turn promises into action. From deforestation to biodiversity loss to global warming, unsustainable practices by the palm oil industry have contributed to the climate and nature crises we currently face. Tackling them calls for rapid and concerted corporate action, with practices and systems in place to ensure effective implementation and greater stewardship in driving change across the industry. Governments in producer and consumer countries alike, alongside the finance sector and consumers, also have a key role to play in promoting palm oil supply chains that protect forests, natural ecosystems and local communities.

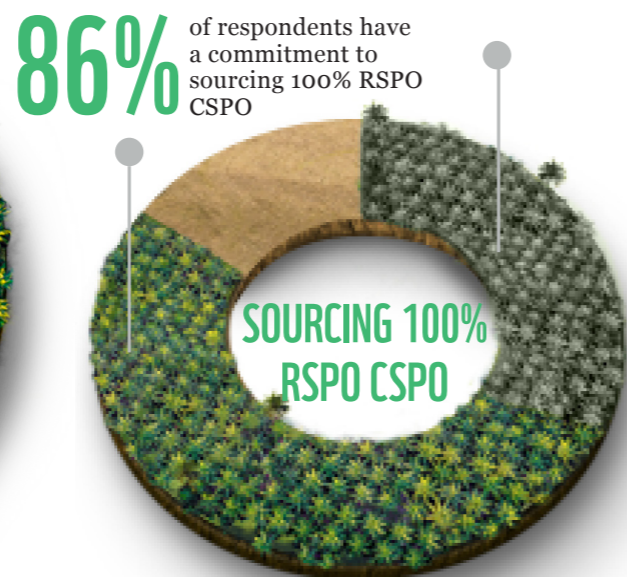
**OUR PLANET CAN NO
LONGER WAIT FOR PALM
OIL BUYERS TO TURN
PROMISES INTO ACTION**



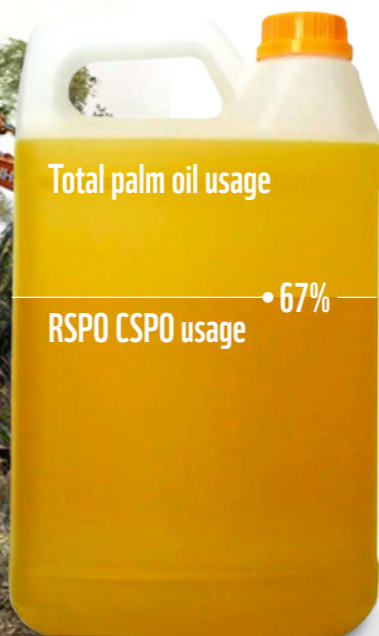
227 COMPANIES APPROACHED TO PARTICIPATE IN THE 2021 PALM OIL BUYERS SCORECARD



28% of respondents with a commitment have set a target date beyond 2020 or fail to mention any date



9.7 MILLION MT



ONLY HALF OF RESPONDENTS ARE SOURCING 100% RSPO CSPO

SUSTAINABILITY PLATFORMS

94% OF RESPONDENTS ARE RSPO MEMBERS

52% OF RESPONDENTS ARE INVOLVED IN OTHER ACTION-ORIENTED PLATFORMS



SUPPLIER ACCOUNTABILITY

55% of respondents require suppliers to have a deforestation policy, but only 7% also require a conversion-free policy

85% of respondents require suppliers to have a human rights policy, but only 13% also require a policy that protects the rights of all relevant stakeholders

26% of respondents have supplier monitoring systems for both environmental and social commitments

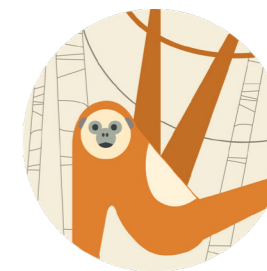
37% of respondents require supplier traceability to the mill or plantation

ON THE GROUND ACTION % of respondents

30% SUPPORTING SMALLHOLDERS



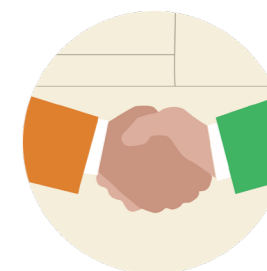
12% CONSERVATION PROJECTS



17% PROTECTING AND RESTORING FORESTS



14% JURISDICTIONAL OR LANDSCAPE APPROACHES



SETTING THE SCENE

In the previous decade, hundreds of companies made high-profile commitments and pledges to eliminate deforestation from their supply chains by 2020. These included collective commitments by 400+ members of the Consumer Goods Forum (CGF) and signatories to the New York Declaration on Forests (NYDF). Governments also vowed to halt deforestation and land degradation under the Aichi Targets, NYDF, Amsterdam Declarations, and Sustainable Development Goals.



But as 2020 came to an end, the planet's most valuable natural ecosystems – forests, peatlands, grasslands and savannahs, among others – were still being destroyed at an alarming rate.^{1,2} These ecosystems help regulate the environment, maintain biodiversity, and support food security as well as human health, rights and livelihoods. Yet many of these ecologically important areas remain at risk, including across 24 [deforestation fronts](#) where over 43 million hectares have been lost between 2004 and 2017.³ In 11 of them, palm oil was found to be a key driver of forest loss and habitat destruction.

THE PLANET'S MOST VALUABLE NATURAL ECOSYSTEMS ARE STILL BEING DESTROYED AT AN ALARMING RATE

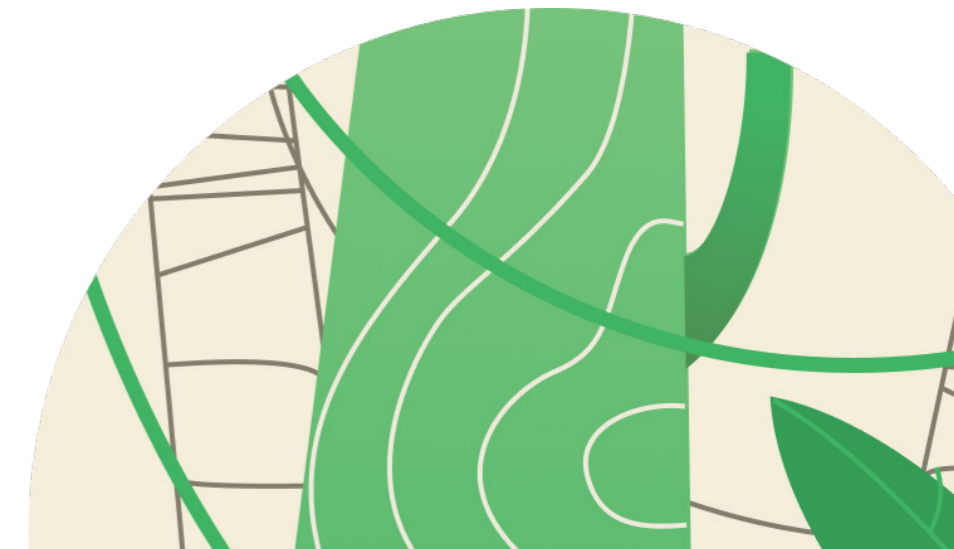


PALM OIL BUYERS ARE STILL NOT DEMONSTRATING THE TRANSFORMATIVE ACTION THAT IS REQUIRED TO HALT THE DESTRUCTION OF THE WORLD'S MOST IMPORTANT FORESTS AND NATURAL ECOSYSTEMS.

Despite this ecological crisis, WWF's 2021 Palm Oil Buyers Scorecard has found that palm oil buyers are still not demonstrating the kind of transformative action that is required to halt the destruction of the world's most important forests and natural ecosystems. Scoring an average of only 13.2 points out of 24, companies still have a long way to go in showing they are serious about palm oil sustainability. The scorecard also lays bare a persisting lack of transparency across palm oil supply chains, with (85) of the 227 companies WWF approached failing to provide any information on their palm oil usage and sustainability efforts.

PALM OIL BUYERS MUST CHANGE COURSE NOW.

The science is clear. Global wildlife populations have declined by 68% since 1970⁴, and anthropogenic climate change is beyond dispute. In just the last year, the world has experienced a global pandemic, wildfires, extreme weather events, and record temperatures. All of these events are interconnected, intimately linked to the state and health of our forests and natural ecosystems. Agricultural expansion, including oil palm cultivation, is the principal driver of tropical deforestation globally⁵, and there is no clear pathway to address the planetary emergency we currently face without tackling commodity-driven deforestation and conversion.



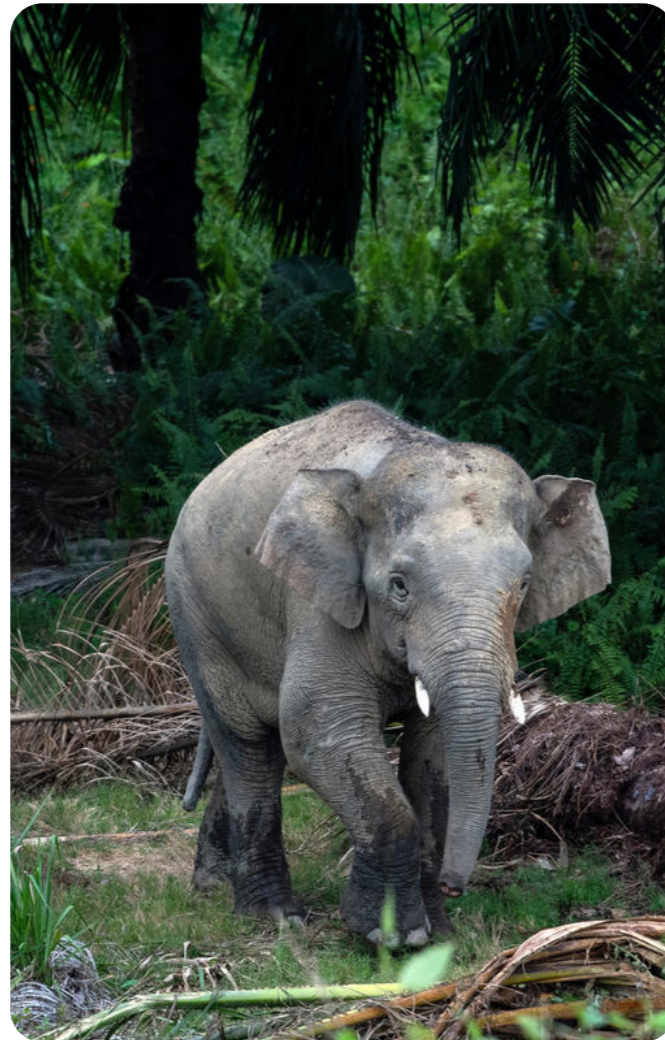
AS USERS OF ONE OF THE WORLD'S MOST POPULAR VEGETABLE OILS, PALM OIL BUYERS HAVE A UNIQUE ROLE TO PLAY IN ELIMINATING DEFORESTATION AND CONVERSION FROM GLOBAL SUPPLY CHAINS.

Estimates indicate that palm oil demand could increase four to six times in the near future, jumping from 73.8 million MT in 2020 to 264-447 million MT by 2050.⁶ This exponential growth raises 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 these risks calls for concerted and accelerated action by all palm oil buyers.

RECENT RESEARCH REVEALS A

68%

DECLINE IN WILDLIFE POPULATIONS SINCE 1970



THE GOOD NEWS IS THAT THERE ARE REAL OPPORTUNITIES FOR SWIFT AND SUSTAINED PROGRESS ACROSS THE ENTIRE PALM OIL INDUSTRY.

Although no company received full marks in this scorecard, a number of respondents have climbed the rankings to become leaders in just over a year, proving that making rapid, significant strides towards sustainable sourcing and sector-wide transformation is possible. The companies featured in this scorecard are also among some of the largest palm oil buyers across key markets, and therefore have the potential and capacity to drive large-scale change across the palm oil industry by collectively raising the ambition of their commitments and implementation plans.

THERE HAS NEVER BEEN A BETTER TIME FOR PALM OIL BUYERS TO KICK OFF A DECADE OF 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 Roundtable on Sustainable Palm Oil (RSPO), Palm Oil Innovation Group (POIG), and other multi-stakeholder initiatives that are working to transform the industry.

THE DIFFERENCE BETWEEN DEFORESTATION AND CONVERSION*

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 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.

Like forests, other natural ecosystems are critical for carbon storage, biodiversity protection, water supply, mitigation of natural hazards, adaptation to climate change, and sustaining the wellbeing of Indigenous peoples and local communities.

* As defined in the Accountability Framework



UNDERSTANDING PALM OIL

THE WORLD'S MOST POPULAR VEGETABLE OIL

We all consume palm oil on a daily basis. From pizza, instant noodles and chocolate, to shampoo, deodorant and infant formula, palm oil can be found in an estimated 50% of all packaged products and 70% of cosmetics.⁷ Palm oil is also used widely as a cooking oil in Asian and African countries, in addition to serving as animal feed and a biofuel in several parts of the world.

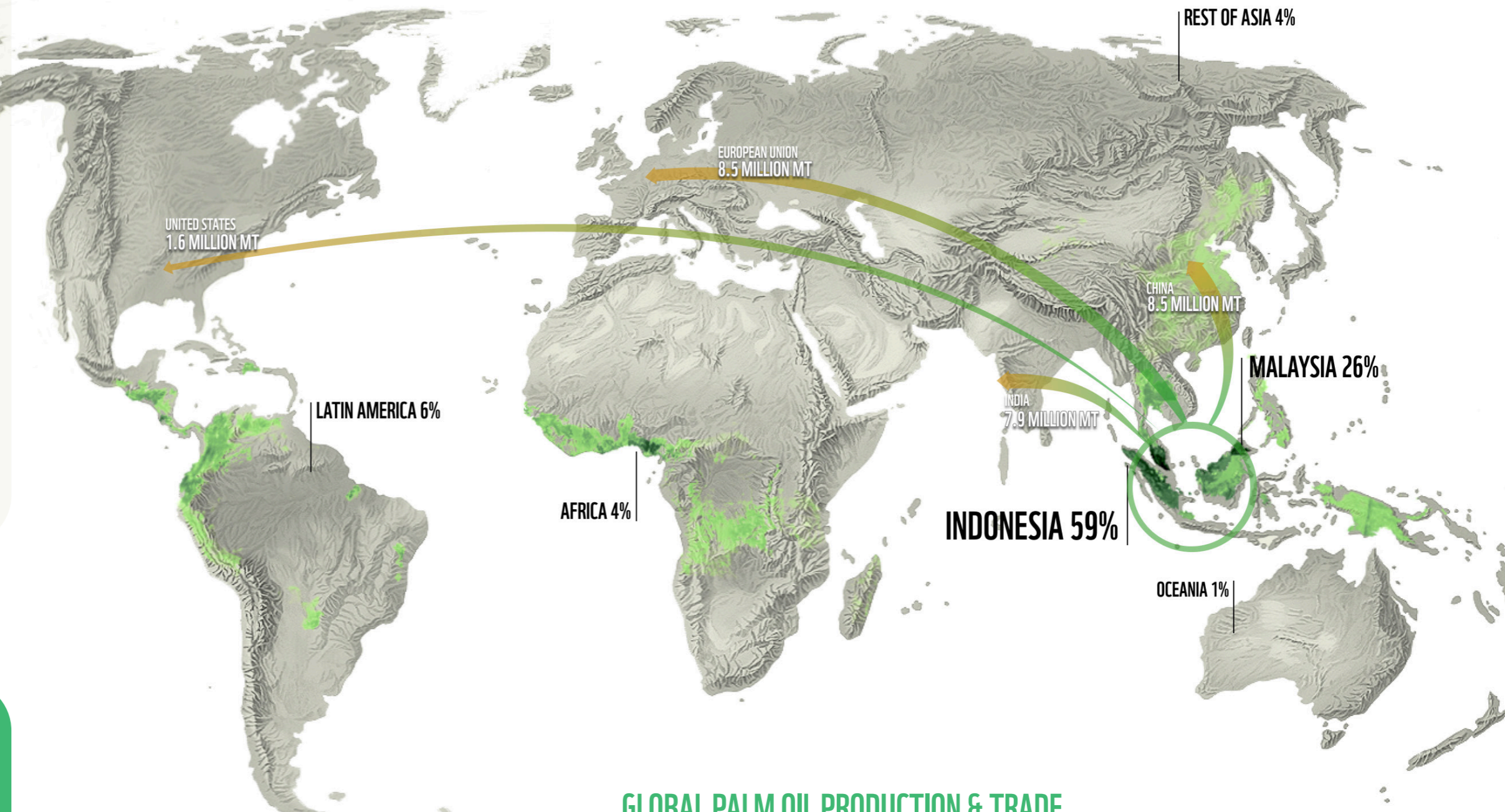
Palm oil's wide range of uses and relative affordability has earned it the title of the world's most consumed and traded vegetable oil, making up 40% of global vegetable oil consumption and over 60% of the vegetable oil traded each year.⁸ Global demand for palm oil amounted to 73.8 million MT⁹ in 2020 — or the equivalent of 20,000 olympic swimming pools.



Palm oil is here to stay. To help feed the world's growing population, global demand for palm oil is forecast to increase exponentially in the near future. This makes it all the more imperative to focus efforts on creating a sustainable and accountable palm oil industry that benefits natural ecosystems and the people who depend on them.



73.4 MILLION MT
VOLUME OF PALM OIL PRODUCED
GLOBALLY
= 20,000 OLYMPIC SWIMMING POOLS



GLOBAL PALM PRODUCT CONSUMPTION¹⁰

66% COOKING OIL
FATS
PROCESSED FOODS

22% BIOFUEL

9% OLEOCHEMICALS

GLOBAL PALM OIL PRODUCTION & TRADE

Source: United States Department of Agriculture Foreign Agricultural Service (2020). 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.



OIL PALMS GROW BEST IN LOW-LYING, HOT AND WET AREAS SUCH AS RAINFORESTS AND PEATLANDS NEAR THE EQUATOR

SOCIAL AND ENVIRONMENTAL IMPACTS OF PALM OIL PRODUCTION

Palm oil makes a substantial contribution to many 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 4.5 million people in both countries,¹¹ contributing to poverty alleviation, employment and income creation. Production has also helped stimulate rural infrastructure and local economic growth.

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 biodiversity¹² and play a critical role in the ecological balance of our planet.¹³ 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

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

NATURE

In Southeast Asia, large expanses of tropical forests have been lost to meet the world's growing appetite for palm oil,¹⁴ with devastating consequences for biodiversity¹⁵ and ecosystem functions. The rainforest and habitat loss caused by oil palm expansion is a key threat to at least 193 endangered species¹⁶ — including orangutans, elephants, rhinos and tigers. 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.

Ever-growing global demand for palm oil is raising concerns that production in new parts of the world could result in the same negative impacts that have historically been observed in Southeast Asia. Oil palm development is expected to continue in Asia, including in new regions such as Papua New Guinea, Thailand, the Philippines, India, and central and eastern parts of Indonesia. But it is also slated to rise in Latin America, where production has already doubled since 2001,¹⁷ as well as Africa.

LARGE EXPANSES OF TROPICAL FORESTS HAVE BEEN LOST TO MEET THE WORLD'S GROWING APPETIT FOR PALM OIL



Encouragingly, recent data suggests that oil palm-driven deforestation has begun to slow,^{18,19} with governments in major producing countries 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 land.²⁰ The state government of Sabah has also created a unique enabling environment for sustainable palm oil. Meanwhile in Indonesia, the government has issued a range of policies — including a forest-clearing ban,²¹ a moratorium on issuing of licenses for new oil palm plantations,²² and a regulation on peatland protection²³ — which are critical to reducing oil palm expansion into forests and peatlands.

CLIMATE

The conversion of forests and peatlands to oil palm plantations releases large quantities of greenhouse gases (GHG) into the atmosphere,²⁴ which in turn accelerates climate change. 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. Fires used to clear forests and peatlands on oil palm, timber and logging concessions have contributed to significant air pollution across Southeast Asia on numerous occasions. In 2015, the clearing and burning of 2.6 million hectares of land in Indonesia released 11.3 million tonnes of GHG emissions per day over two months.²⁵ In comparison, daily emissions from the entire European Union amounted to 8.9 million tonnes during the same period.

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 culture.²⁶ 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.^{27, 28}

Additionally, haze has become a regular occurrence across Southeast Asia as forests across the region are destroyed and burned down to make way for oil palm and pulpwood plantations.²⁹ The accompanying smoke and dust can cause a variety of short- and long-term illnesses, including eye and skin irritation, respiratory and cardiovascular problems, and sometimes even death.³⁰ Haze also has severe impacts on economic productivity due to the shutdown of businesses, schools and airports. According to the World Bank, forest fires in Indonesia cost the country \$5.2 billion in damage and economic losses in 2019.³¹

PEOPLE

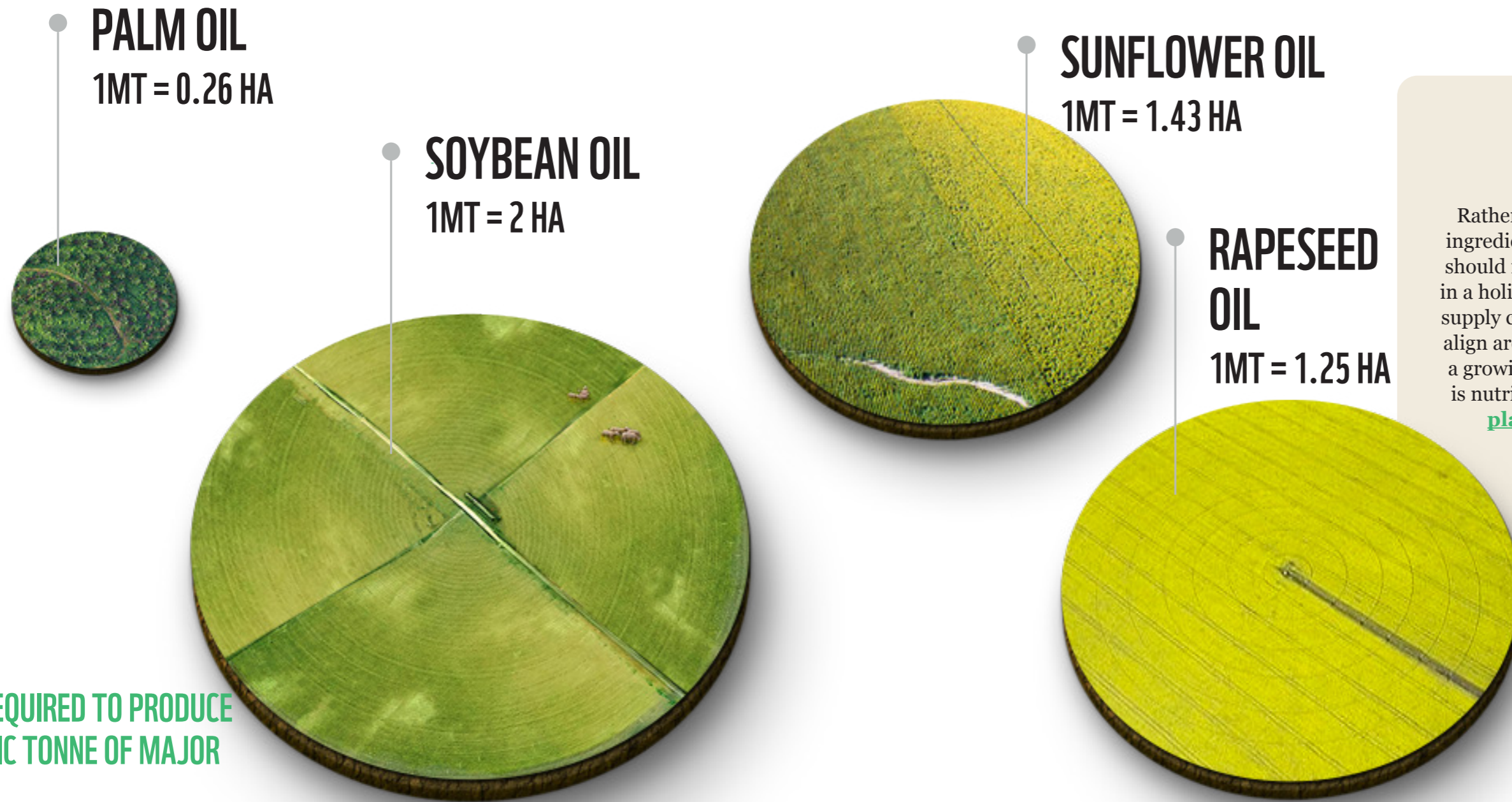
The expansion of oil palm production areas has also often been at the expense of the rights and interests of plantation workers, local communities and Indigenous peoples



THE EFFECTS OF PALM OIL SUBSTITUTION

In addition to its versatility, palm oil is also very productive, with a yield far greater than any other vegetable oil. 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.³²



LAND REQUIRED TO PRODUCE 1 METRIC 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 challenges the world faces. 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 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**.

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.

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.

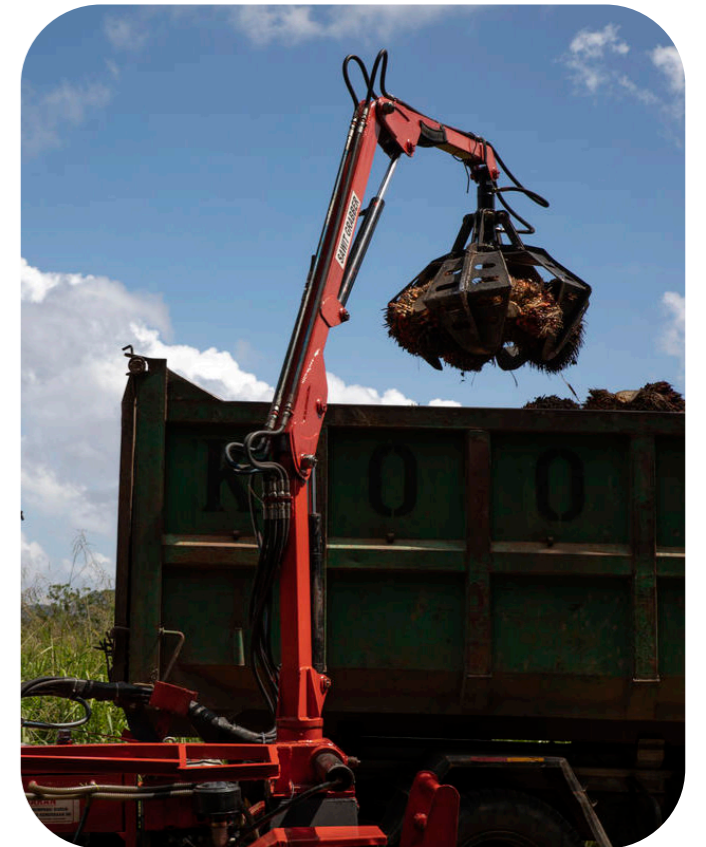


Creating a sustainable and inclusive palm oil industry is possible, but cannot be achieved through any single solution. Instead, it requires all stakeholders along the palm oil value chain to acknowledge their 'shared responsibility', and embrace the use of a variety of complementary approaches and strategies. 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 ideally POIG-verified oil. WWF co-founded the RSPO and the POIG in 2004 and 2013 respectively to bring the whole palm oil industry – producers, traders, refiners, manufacturers and retailers – together with non-governmental organisations and the finance sector to make palm oil more sustainable. Certification is one way for palm oil buyers, whatever their size or resources, to contribute to transparent, credible and sustainable supply chains.

CREATING A SUSTAINABLE PALM OIL INDUSTRY IS POSSIBLE, BUT CANNOT BE ACHIEVED THROUGH ANY SINGLE SOLUTION

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





However, certification on its own cannot solve all the environmental and social problems caused by unsustainable palm oil production. For a sustainable and inclusive palm oil industry to become a reality, all companies that use palm products 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 respect the human rights of all impacted stakeholders. Companies also need to be agents of change within the palm oil industry at large, notably 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

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



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 conservation, sustainability, and green development goals.

COMPANIES ALSO NEED TO BE AGENTS OF CHANGE WITHIN THE PALM OIL INDUSTRY AT LARGE

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 2021 edition of the WWF Palm Oil Buyers Scorecard assesses the progress and performance of 227 major retailers, manufacturers and hospitality* companies on key actions they can and should be taking to show their commitment and support for a sustainable palm oil industry. This is the sixth scorecard since it was first published in 2009.

The WWF Palm Oil Buyers Scorecard series analyses the commitments and actions of major companies and brands related to palm oil *only*, and does not aim to assess the risks related to any other commodity or ingredient the companies may also source.

This year's assessment is the most global scorecard to date, covering companies headquartered across five continents — including Europe, North America, Asia, Africa and Australia. Palm oil buyers were selected based on their strategic significance and overall palm oil usage in key markets and across the industry.

* Inclusive of food service companies



**THE WWF PALM OIL
BUYERS SCORECARD
SERIES ANALYSES
THE COMMITMENTS
AND ACTIONS OF
MAJOR COMPANIES ON
SUSTAINABLE PALM OIL**

WWF EVALUATED COMPANIES USING DATA COLLECTED THROUGH AN EXTENSIVE QUESTIONNAIRE

which included information that RSPO members reported in their 2020 Annual Communication of Progress (ACOP). All data collected relates to companies' palm oil purchases in 2020 and sustainability action taken to date. Companies were asked to provide supporting evidence for all questions included in the questionnaire and were expected to be transparent, truthful and accurate in their reporting.

WWF does not endorse any company assessed in the 2021 scorecard or any previous editions of the scorecard. Instead, we encourage concerned stakeholders to use the scorecard as one available tool to better understand the steps palm oil buyers are taking to become sustainable, and identify the areas where they may be falling short in order to encourage the continuous improvement of sourcing practices.

COMPANIES WERE ASKED TO PROVIDE SUPPORTING EVIDENCE FOR ALL QUESTIONS

29 companies assessed in North America
Canada, Mexico, United States

134 companies assessed in Europe
Belgium, Denmark, Finland, France, Germany, Italy, Netherlands, Poland, Portugal, Sweden, Switzerland, Turkey, United Kingdom

46 companies assessed in Asia
India, Indonesia, Malaysia, Philippines, Singapore, South Korea

8 companies assessed in Africa
South Africa

10 companies assessed in Australia

227 Total number of companies assessed

147
Manufacturers

63
Retailers

17
Hospitality companies

SCORING CRITERIA

Considering the nature and climate crises at hand, the 2021 scorecard assessed companies against a more comprehensive set of criteria aimed at evaluating the key actions they are taking to source and support sustainable palm oil, with a focus on delivering ethical palm oil supply chains. Nevertheless, the criteria used are by no means exhaustive of the actions that companies can take to support sustainable palm oil.

WWF uses 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.

THE CRITERIA USED ARE NOT EXHAUSTIVE OF THE ACTIONS THAT COMPANIES CAN TAKE TO SUPPORT SUSTAINABLE PALM OIL

All 227 companies assessed in the 2021 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.

‘Beyond supply chain’

The remaining six points relate to actions companies have taken to promote sustainable palm oil beyond their own supply chain, thereby contributing to the sustainable transformation of the palm oil industry. Given the urgency of the problems facing the industry, WWF believes companies that are serious about sustainability need to go beyond the minimum requirement of removing harmful practices from their own supply chain, and take their share of responsibility by contributing to integrated approaches that can deliver impact at scale. These include sector, landscape and jurisdictional initiatives which aim to holistically address key social and environmental challenges; remove the barriers to market transformation; and support more sustainable, productive and inclusive production practices on the ground.

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 fulfill 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.

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

Commitment strength

1 point if the company has a deforestation- and conversion-free commitment that meets the Accountability Framework definitions

0.5 points if company has a deforestation-free commitment, but the latter 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

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 fulfill 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.

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

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 company’s human rights commitment covers the entire corporate group (or company, if the latter is not part of a corporate group), including all volumes and palm oil types

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

1 POINT

Making a public, time-bound commitment to sourcing 100% RSPO CSPO is a simple action all palm oil buyers can take towards cleaning their own supply chain and incentivising more sustainable palm oil production.

1 point if the company has a commitment to purchase 100% RSPO CSPO by 2020 at the latest (or has already achieved this)

0.5 points if the company has a commitment to purchase 100% RSPO CSPO, but has not specified a target date, or has one that is later than 2020

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.

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

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.

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 (bringing total possible score to nine)

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)

1 POINT

1 point if the scope of reported quantities relates to all countries in which the corporate group operates (or company, if the latter is not part of a group)

0.5 points if the scope of reported quantities relate to all the countries in which the company operates, but not all countries in which the corporate group operates (this option only applies if the company is part of a group)

0 points if the scope of reported quantities only relates to some countries in which the company or corporate group operates (if the company is a part of a 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).

Deforestation- and conversion-free expectation for suppliers

0.5 point if the company expects its suppliers to have a deforestation- and conversion-free 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

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

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 EXPECT SUPPLIERS TO SOURCE PALM OIL THAT IS TRACEABLE TO THE MILL/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.

1 point if the company requires suppliers to trace their palm oil to the mill or plantation

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 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.

1 point if the company is an RSPO member
1 point if the company is a member of the POIG or 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.

4 points a company is making investments in any of the following:

- Smallholder producers
- Forest protection and restoration
- Landscape or jurisdictional approaches
- Conservation



HOW RELIABLE IS THE DATA USED?

Similarly to previous scorecards, the 2021 scorecard included rigorous verification 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 verified against their RSPO ACOP reports, as well as company sourcing policies and sustainability reports. 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, and all answers submitted by companies in response to the scorecard survey were verified against publicly available information. 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**



ANALYSIS

HOW COMPANIES ARE PERFORMING AS A WHOLE

WWF's 2021 Palm Oil Buyers Scorecard shows that palm oil buyers are still not demonstrating the kind of transformative action that is needed to halt the destruction of the world's most important forests and natural ecosystems. With an average score of 13.2 points out of 24, companies indisputably have a long way to go in showing they are serious about palm oil sustainability.

While no company achieved full marks in this year's scorecard, a number of respondents are demonstrating leadership in sourcing sustainable palm oil and driving industry-wide transformation.

Topping this year's assessment is Coop Switzerland (22.4), the only company to score more than 22 points out of 24. Other companies that are leading the way in supporting sustainable palm oil within and beyond their supply chains include Ferrero (21.7), IKEA (21.6), John Lewis Partnership (21.3) and Mars Inc. (21.1). These companies prioritise the use of physical supplies of RSPO CSPO, extend their sustainability requirements to suppliers, and monitor them for compliance. They have also gone further to support the transformation of the sector by taking action beyond their supply chain, including investing in projects in palm oil producing regions and actively participating in action-oriented sustainability platforms.

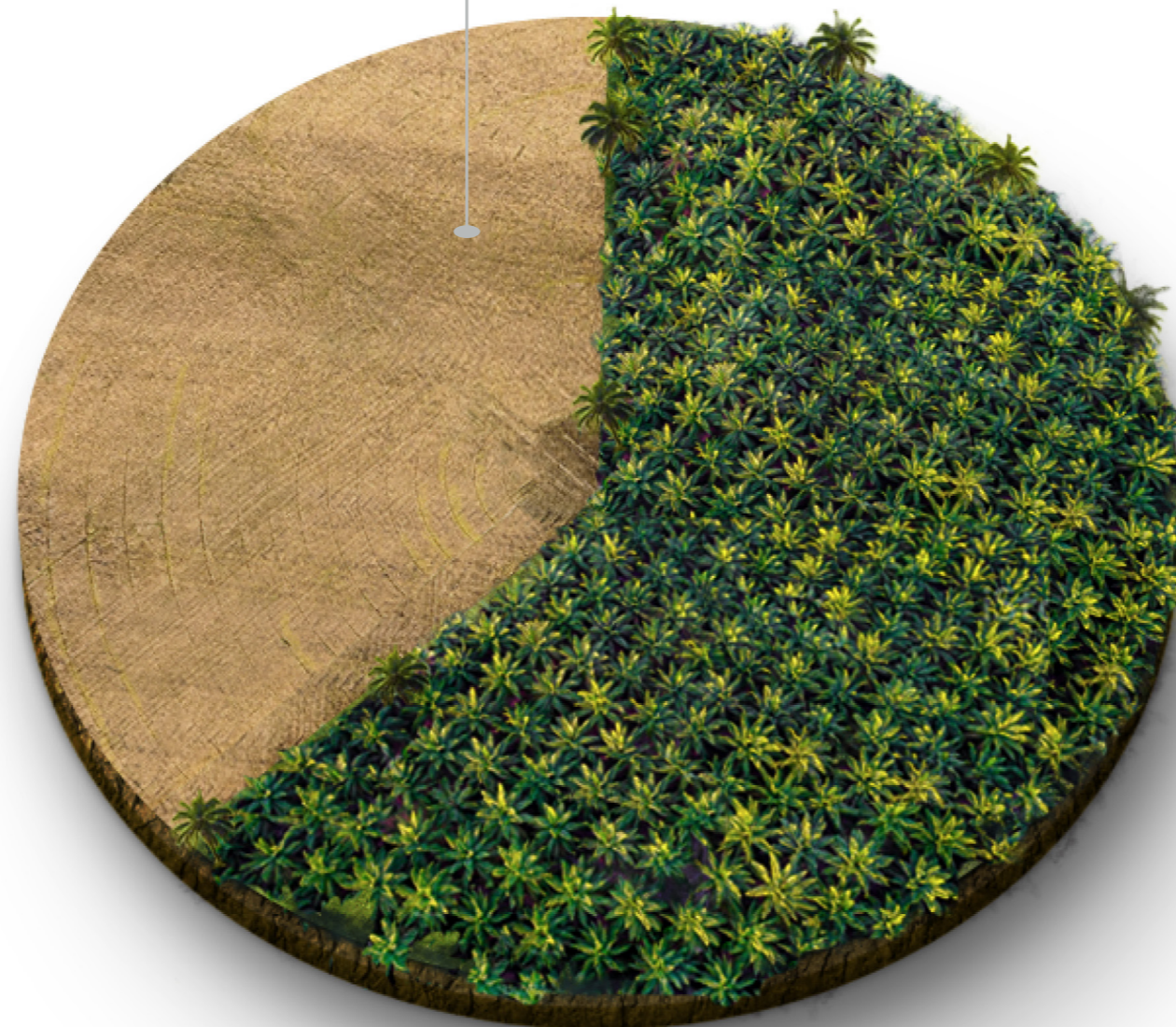
COMPANIES HAVE A LONG WAY TO GO IN SHOWING THEY ARE SERIOUS ABOUT PALM OIL SUSTAINABILITY



THERE ARE REAL OPPORTUNITIES FOR SWIFT AND SUSTAINED PROGRESS IN THE NEAR FUTURE

This year’s scorecard includes four respondents who have rapidly risen in the ranking since our last assessment in 2020, setting a commendable example that should help motivate others to follow suit. Previously ranked in the ‘middle of the pack’, John Lewis Partnership (21.3), Beiersdorf AG (20.2), Arla Foods (19.9) and the Estée Lauder Companies Inc. (19.6) are now ‘leading the way’, proving that making rapid, significant strides towards sustainable sourcing and sector-wide transformation is possible. These companies are only a few steps away from becoming industry leaders who can deliver far-reaching changes across the sector by further exerting their influence within and beyond their supply chains. With as many as 66% of scorecard respondents ranked as ‘well on the path’ or in the ‘middle of the pack’, the potential for accelerated action on sustainable palm oil has never been clearer. By strengthening and following through on commitments, these companies have real prospects of climbing the ranks, and should make concerted efforts to do so.

37% OF COMPANIES APPROACHED DID NOT RESPOND



Despite these encouraging trends, the scorecard reveals that a large number of companies continue to avoid all responsibility and accountability. This year, more than a third (85) of the 227 companies WWF approached did not provide any information on their palm oil usage and sustainability

efforts. This is despite growing consumer demand for sustainable products — including in emerging markets³³— and the considerable reputational risks such a lack of transparency entails.

13.2 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

227 COMPANIES APPROACHED TO PARTICIPATE IN THE 2020 PALM OIL BUYERS SCORECARD

HOW COMPANIES ARE PERFORMING ON FUNDAMENTAL AREAS

COMMITMENTS

1

MOST COMPANIES DO NOT HAVE ROBUST COMMITMENTS THAT ADDRESS ALL OF THE ENVIRONMENTAL AND SOCIAL RISKS IN THEIR PALM OIL SUPPLY CHAINS IN AN EFFECTIVE AND TIMELY MANNER — LEAVING MANY HABITATS AND COMMUNITIES VULNERABLE TO NEGATIVE OR UNINTENDED CONSEQUENCES OF THEIR SOURCING PRACTICES.

Following the Accountability Framework’s core principles, palm oil buyers should elevate and deliver on their commitments, publicly declaring clear targets and time-bound milestones that reflect the urgency of the ecological crisis we face.

Company-level commitments to address critical industry issues – particularly around deforestation, natural ecosystem conversion, and labour and human rights issues – could be significantly improved. While 56% of respondents have a public commitment to deforestation-free palm oil, only 9% of respondents go further by also extending their commitment to the protection of other natural ecosystems beyond forests. Similarly, while 88% of respondents have made commitments to ensure that human rights are protected through their supply chains, 75% do not cover the rights of all relevant stakeholder groups.* On a more encouraging note, 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.

OUT OF THE 86% OF RESPONDENTS WHO HAVE COMMITTED TO SOURCING 100% RSPO CSPO

1 IN 4

HAVE SET A TARGET DATE BEYOND 2020, OR FAIL TO MENTION ANY DATE

* This includes the rights of Indigenous peoples, local communities, and other groups that may be affected by company activities. See the call-out box entitled “What should a company’s human rights commitment cover?” for more details.

Meanwhile, 86% of respondents have committed to source 100% RSPO CSPO. But 22% of those with a commitment have a target date beyond 2020, while 6% have not set an explicit target date. Setting an ambitious and time-bound commitment to sourcing only sustainable palm oil is a simple, basic step that all palm oil buyers can and should take.



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.

COMPANY-LEVEL COMMITMENTS TO ADDRESS CRITICAL ISSUES COULD BE SIGNIFICANTLY IMPROVED

* As defined in the Accountability Framework.

PURCHASING OF SUSTAINABLE PALM OIL

2

WHILE THERE HAS BEEN COMMENDABLE PROGRESS MADE BY MANY, SOURCING 100% RSPO CSPO IS STILL NOT THE NORM.

Only half of respondents have indicated that all of their palm oil purchases are 100% RSPO-certified. This is inexcusable considering the availability of several supply chain options and the ready supply of RSPO CSPO.

Palm oil buyers should urgently increase their sourcing of certified sustainable palm oil across all markets, and close the certification gap. Of the 9.7 million MT of palm oil reported by respondents, only 67% is certified. North American and Australian* respondents have the highest uptake of RSPO CSPO, with 83% and 84% of palm oil volumes reported as certified respectively. This is much higher than respondents headquartered in Europe, who are 65% certified. Asian and African companies have the most progress to make, reporting RSPO CSPO uptake levels of 22% and 47% respectively.

ONLY HALF

of respondents are sourcing 100% RSPO CSPO

WHAT IS THE ROUNDTABLE ON SUSTAINABLE PALM OIL?

The RSPO is the largest independent third party certification scheme for palm oil. In 2021, the platform counted over 5,120 members³⁴ who represented more than 90% of the global palm oil trade — pointing to the significant potential to deliver impact at scale. However, 19% of global palm oil production is currently RSPO-certified, with estimates indicating that only 50% to 65% of these volumes are being sold as certified. This underlines the urgent need for palm oil buyers to increase their uptake of RSPO CSPO.

PALM OIL BUYERS SHOULD URGENTLY INCREASE THEIR SOURCING OF CERTIFIED SUSTAINABLE PALM OIL ACROSS ALL MARKETS

* Only three companies headquartered in Australia responded to WWF's questionnaire.

NORTH AMERICA

2,049 Total RSPO CSPO volume (thousand MT)

83% RSPO CSPO uptake*

6% Breakdown of supply chain model (% SG/IP/IS; % MB; % B&C)
65%
28%

EUROPE

4,264 Total RSPO CSPO volume (thousand MT)

65% RSPO CSPO uptake*

40% Breakdown of supply chain model (% SG/IP/IS; % MB; % B&C)
48%
12%

ASIA

125 Total RSPO CSPO volume (thousand MT)

22% RSPO CSPO uptake*

19% Breakdown of supply chain model (% SG/IP/IS; % MB; % B&C)
36%
45%

AFRICA

16 Total RSPO CSPO volume (thousand MT)

47% RSPO CSPO uptake*

2% Breakdown of supply chain model (% SG/IP/IS; % MB; % B&C)
83%
16%

AUSTRALIA

21 Total RSPO CSPO volume (thousand MT)

84% RSPO CSPO uptake*

52% Breakdown of supply chain model (% SG/IP/IS; % MB; % B&C)
30%
17%

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

3

PALM OIL BUYERS NEED TO MAKE FASTER PROGRESS IN COVERING THEIR SOURCING OF SUSTAINABLE PALM OIL WITH SUPPLY CHAIN OPTIONS WHICH OFFER THE MOST ROBUST ENVIRONMENTAL AND SOCIAL SAFEGUARDS.

As was the case in WWF’s previous scorecard, respondents continue to favour Mass Balance and Book & Claim credits, which represent 53% and 18% of declared certified volumes respectively. But while these models help incentivise the production of sustainable palm oil and are useful interim options for companies who are at the beginning of their sustainability journey, they do not eliminate all negative environmental and social risks due to the mixing of certified and uncertified palm oil supplies throughout the supply chain.

On the other hand, palm oil certified as Segregated or Identity Preserved – supply chain models which allow companies to clearly trace the palm oil they use to sustainable sources – only amounted to 28% of certified volumes declared. A mere 1.4% of respondents are currently sourcing 100% Identity Preserved or Segregated palm oil.

ONLY 1.4% OF RESPONDENTS

are sourcing 100% Identity Preserved or Segregated palm oil

MASS BALANCE ACCOUNTED FOR 53%

of RSPO CSPO volumes reported by scorecard respondents

THAT’S ALMOST TWICE THE SHARE OF IDENTITY PRESERVED OR SEGREGATED

volumes reported by respondents (28%)

MASS BALANCE REMAINS THE MOST POPULAR RSPO SUPPLY CHAIN MODEL USED BY RESPONDENTS, EVEN THOUGH IT DOES NOT ELIMINATE ALL ENVIRONMENTAL AND SOCIAL RISKS



SUPPLIER ACCOUNTABILITY

4

A SIGNIFICANT SHARE OF PALM OIL BUYERS DO NOT HAVE THE ADEQUATE POLICIES AND MECHANISMS IN PLACE TO HOLD SUPPLIERS ACCOUNTABLE.

This means that many still do not have the means to ensure that the palm oil volumes they source are free of deforestation, conversion, and human rights abuse. Critically, they are also failing to act on a key opportunity to catalyse a rapid shift towards ethical palm oil. Palm oil buyers should engage their suppliers more comprehensively by requesting and incentivising suppliers to be sustainable across all of their operations. They should also establish monitoring, verification and reporting systems using the [Accountability Framework as a common reference](#).

Although 55% of respondents expect suppliers to have a deforestation-free policy, 48% of respondents fail to hit the benchmark by also requiring a conversion-free policy which protects all natural ecosystems. Similarly, while 85% of respondents expect suppliers to have human rights policies, as many as 72% of respondents do not align these expectations with the Accountability Framework by requiring suppliers' human rights policies to protect all relevant stakeholders.*

ONLY 7% OF RESPONDENTS

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

ONLY 13% OF RESPONDENTS

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

* As previously specified, this includes the rights of Indigenous peoples, local communities, and other groups that may be affected by company activities. See the call-out box entitled "What should a company's human rights commitment cover?" for more details.

Current efforts to ensure effective implementation of targets are also largely insufficient, as most palm oil buyers remain ill-equipped to identify, mitigate and address supplier non-compliance with sustainable sourcing policies. Only 26% of respondents report that they have invested in monitoring and verification systems to ascertain supplier compliance with both environmental and social commitments. Similarly, only 37% of respondents require their suppliers to have traceability to the palm oil mill or plantation. While traceability alone does not guarantee palm oil sustainability, it enables companies to more effectively identify, assess and address any social and environmental risks in their supply chain.

MOST PALM OIL BUYERS REMAIN ILL-EQUIPPED TO IDENTIFY, MITIGATE AND ADDRESS SUPPLIER NON-COMPLIANCE WITH SUSTAINABLE SOURCING POLICIES

ONLY 26% OF RESPONDENTS

have monitoring and verification systems to ascertain supplier compliance with both environmental and social commitments

ONLY 37% OF RESPONDENTS

require their suppliers to have traceability to the palm oil mill or plantation



SUSTAINABILITY PLATFORMS

5

ENCOURAGINGLY, MOST RESPONDENTS ARE TAKING THEIR SHARE OF RESPONSIBILITY BY PARTICIPATING IN ACTION-ORIENTED SUSTAINABILITY PLATFORMS WITH CLEAR MANDATES AIMED AT TACKLING DEFORESTATION, CONVERSION AND HUMAN RIGHTS ABUSE, AS WELL AS FOSTERING BOLD IMPACT ACROSS THE SECTOR.

Large-scale transformation in the palm oil industry can only be delivered through collective action and advocacy, and palm oil buyers should work collaboratively to tackle the systemic sustainability challenges that characterise conventional palm oil production.

RSPO membership has become commonplace amongst palm oil buyers assessed in the scorecard, with 94% of respondents reporting they are members of the organisation. Meanwhile, half (52%) of respondents are involved in other action-oriented platforms such as the POIG, CGF Forest Positive Coalition, High Carbon Stock Approach (HCSA), Palm Oil Transparency Coalition (POTC), and national and regional demand alliances, among others.

30%
OF RESPONDENTS



**SUPPORTING
SMALLHOLDERS**

12%
OF RESPONDENTS



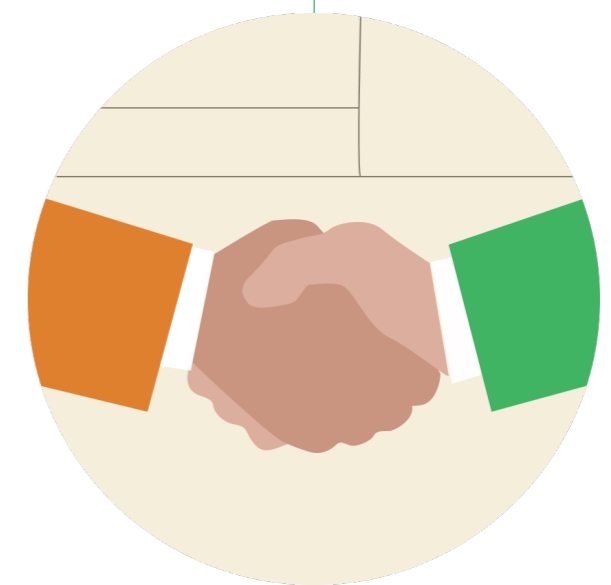
**CONSERVATION
PROJECTS**

17%
OF RESPONDENTS



**PROTECTING AND
RESTORING FORESTS**

14%
OF RESPONDENTS



**JURISDICTIONAL OR
LANDSCAPE APPROACHES**

ON THE GROUND ACTION

6

A LEADING GROUP OF COMPANIES ARE TAKING ACTION ON THE GROUND, WITH 39% OF RESPONDENTS REPORTING THEY ARE SUPPORTING PROJECTS IN PALM OIL PRODUCING LANDSCAPES.

After a decade of inaction by many, this is a positive shift that all palm oil buyers should take part in and accelerate. Although companies have a responsibility to clean up their supply chain and eliminate harmful practices, they must not lose sight of the end-goal: inclusive and productive rural economies where natural ecosystems are valued and protected, and community rights are respected.

While 30% of respondents support smallholder projects, corporate investments in other approaches remain less commonplace, with 17% of respondents supporting forest protection or restoration projects, 14% taking part in landscape or jurisdictional approaches, and 12% investing in conservation programmes.

HAS THERE BEEN PROGRESS SINCE THE LAST SCORECARD?

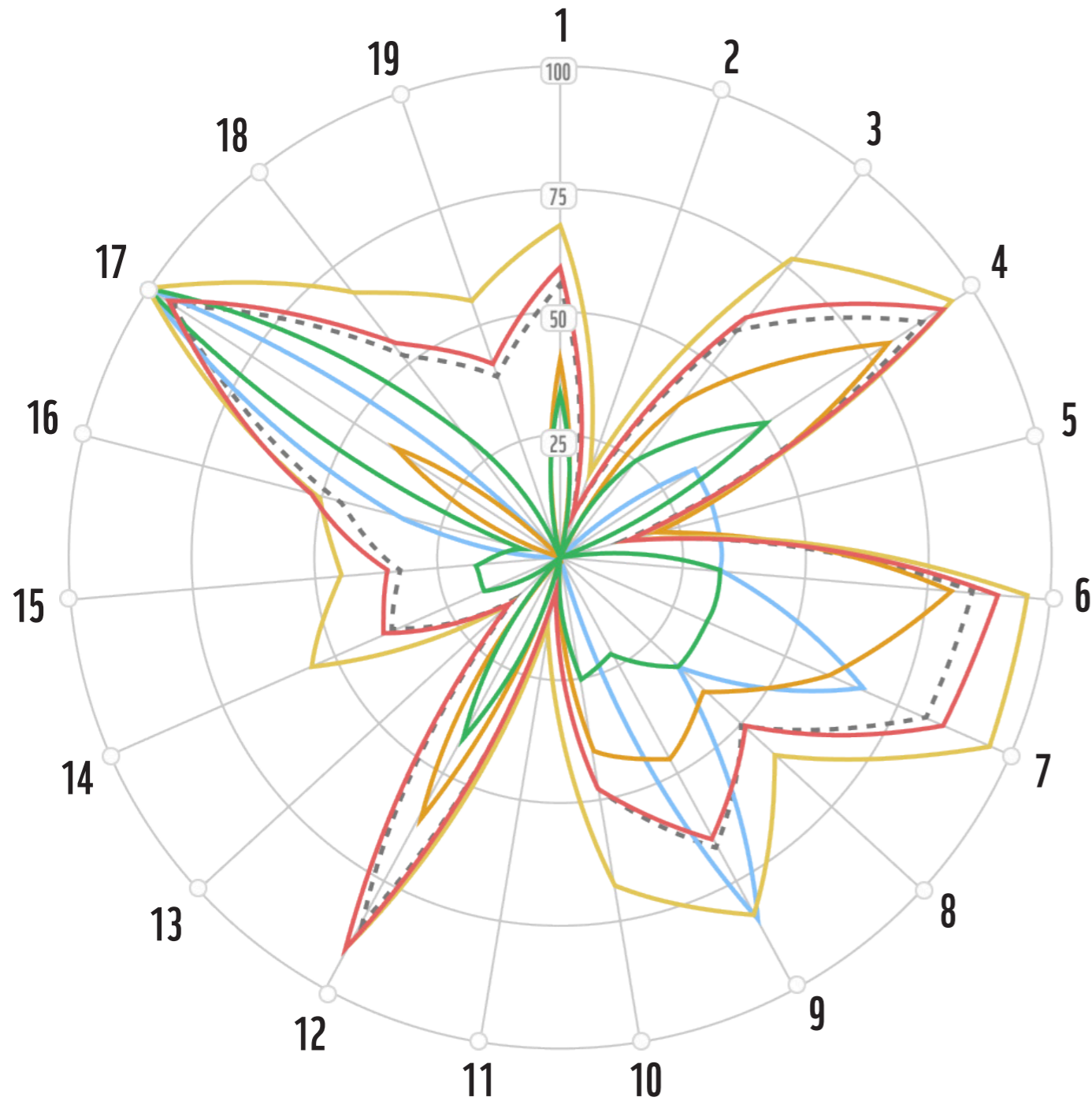
A closer look at the 115 companies who also responded to WWF’s 2020 scorecard shows that while palm oil buyers are moving in the right direction, they urgently need to accelerate action and progress at every level. At the current pace, companies are falling short of what is needed to counteract the ongoing damage caused by unsustainable palm oil production.



INDICATORS	2020 SCORECARD	2021 SCORECARD
Commitment to source 100% RSPO CSPO (% of respondents)	94%	92%
Sourcing 100% RSPO CSPO (% of respondents)	57%	56%
Average RSPO CSPO uptake	59%	69%
Sustainability requirements for suppliers (% of respondents)	35%	54%
Supplier traceability to the mill (% of respondents)	38%	39%
Supplier traceability to the plantation (% of respondents)	14%	20%
RSPO membership (% of respondents)	92%	97%
On the ground investments in palm oil producing landscapes (% of respondents)	40%	43%

* Based on a subset of 115 companies who responded to WWF’s last two scorecard questionnaires.

HOW COMPANIES ARE PERFORMING IN KEY MARKETS



With the exception of indicator #9 on the Average RSPO CSPO uptake, data displayed represents the share of scorecard respondents headquartered in each region who meet the specified criteria

● EUROPE ● NORTH AMERICA ● ASIA ● AFRICA ● AUSTRALIA ---- AVERAGE

- 1 Deforestation-free commitment
- 2 Conversion-free commitment aligned with the AFI
- 3 Deforestation- and/or conversion-free commitment applies to entire corporate group/company
- 4 Human rights commitment
- 5 Human rights commitment aligned with the 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 Average RSPO CSPO uptake
- 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 Suppliers required to have traceability to mill or plantation
- 15 Systems to monitor supplier compliance with deforestation- and/or conversion-free policy
- 16 Systems to monitor supplier compliance with human rights policy
- 17 RSPO membership
- 18 Membership of other action-oriented sustainability platforms
- 19 On the ground investments in palm oil producing landscapes



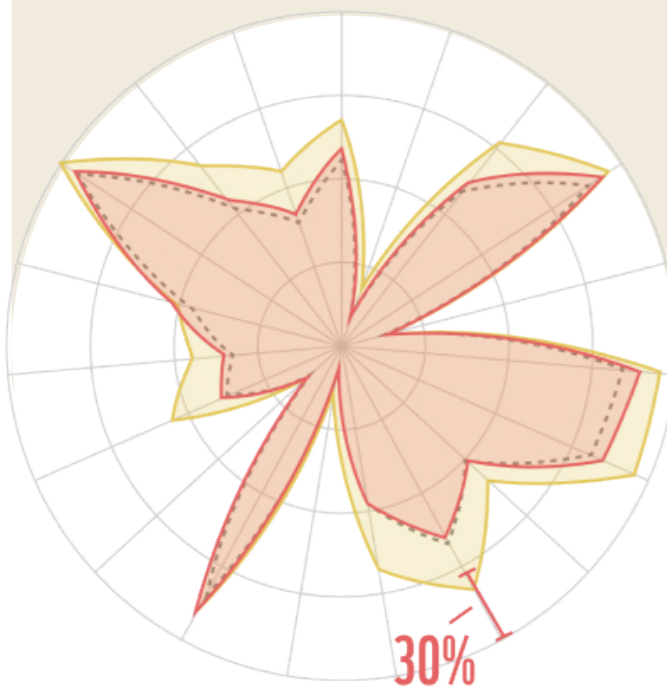
NORTH AMERICA, EUROPE AND AUSTRALIA

Companies headquartered in Europe and North America make up 72% of all those covered in the scorecard, with a response rate of 75%. Scoring higher than the global average, European and North American palm oil buyers are at the forefront of sustainability action in the palm oil sector. But much more can be done to close the gap between aspiration and implementation.

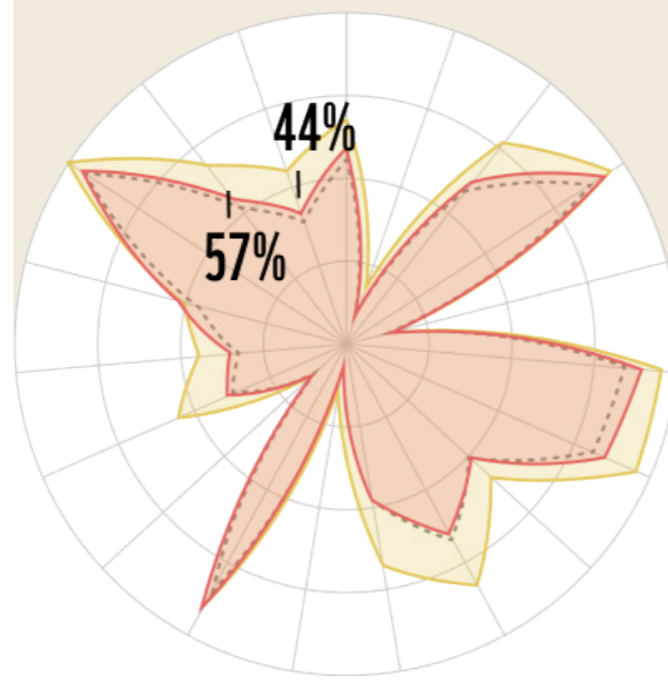
European respondents perform slightly above the global average on actions within their supply chain, while North American respondents score slightly below. Out of the 122 respondents based in Europe and North America, 92% have a commitment to source

100% RSPO CSPO, and 52% have already achieved this. However, as many as 24% do not have an explicit target date, or have one that is later than 2020. Meanwhile, 71% respondents have a commitment to deforestation- and/or conversion-free palm oil, and 93% have a human rights commitment. Although respondents headquartered in Europe and North America should already be sourcing 100% RSPO CSPO across their entire operations, as much as 30% of the 9 million MT of palm oil reported by these companies is still not RSPO-certified. European and North American respondents could also do better on ensuring supplier accountability, with only 42% requiring traceability to the mill or plantation.

As much as **30%** of the palm oil volumes reported by European and North American respondents is still not RSPO-certified – a disappointing finding considering that they are headquartered in mature sustainability markets.

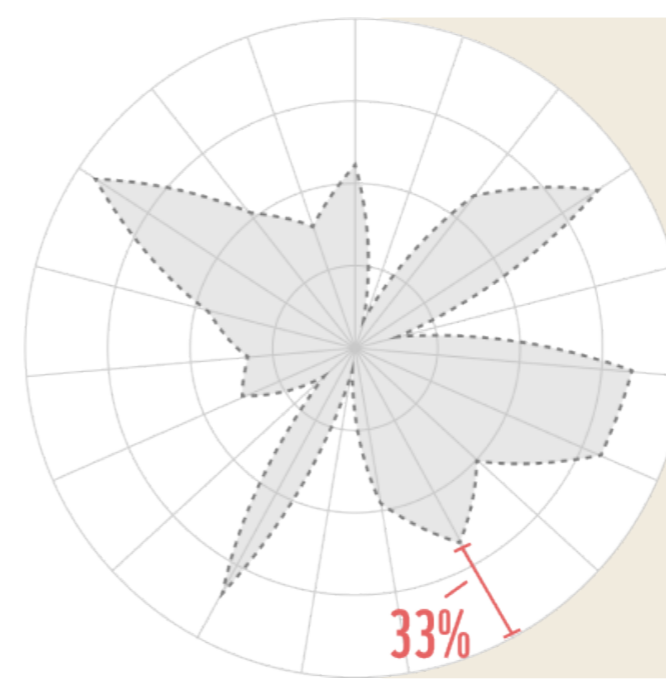


While **57%** of European and North American respondents are members of sustainability platforms, only **44%** are making investments in palm oil producing landscapes. Collective action for industry-wide transformation should be accelerated.



When it comes to taking action beyond their supply chain, companies headquartered in Europe and North America are increasingly supporting the transformation of the palm oil industry. Progress and action should now be rapidly accelerated. Out of 122 European and North American respondents, 96% are members of the RSPO, 57% are taking part in other sustainability platforms. However, less than half (44%) are investing in on the ground initiatives.

Assessing the performance of the Australian market on palm oil sustainability is challenging, as only three out of 10 companies headquartered in Australia responded to WWF's questionnaire. Scores also vary considerably among the three respondents, ranging from 'lagging behind' to 'middle of the pack', with Woolworths scoring the highest in Australia at 14.1 points out of 24. The immediate priority for Australian palm oil buyers is therefore to increase corporate disclosures about palm oil sourcing.



Of the 9.7 million MT of palm oil reported by scorecard respondents, only 67% is certified sustainable. Companies should urgently increase their sourcing of certified sustainable palm and close the certification gap

ASIA AND AFRICA

Making up 24% of all palm oil buyers covered in the scorecard, companies headquartered in Asia and Africa* recorded a disappointingly low response rate of just 31%. This illustrates an urgent need for buyers from emerging markets to take the first step in their sustainability journey by disclosing palm oil usage and sourcing practices — especially as consumer demand for products that protect the environment accelerates globally.

On a more positive note, there are signs that Asian and African palm oil buyers are starting to seize the unprecedented business opportunity that sustainability presents. The commendable progress of some Asian and African respondents is a clear indication that shifting to sustainable sourcing practices

is immediately achievable, even for those palm oil buyers who are at the beginning of their sustainability journey. A wide range of respondents headquartered in Asia and Africa rank in 'the middle of the pack', with Fraser and Neave, Limited (15.3), Denis Asia Pacific Pte Ltd (Ayam Brand) (14.8) and NTUC Fairprice Co-operative Limited (12.5) scoring the most points in Singapore; Amorepacific (14.5) in South Korea; and Woolworths (13.7), Tiger brands Ltd (13.5) and Massmart (12.3) in South Africa.

Several palm oil buyers headquartered in Asia and Africa are taking important first steps to clean up their own supply chain. Out of the 17 Asian and African companies who responded to the scorecard, close to half (47%) have a commitment to source 100% RSPO CSPO, while 35% have deforestation- and/or conversion-free commitments, and 59% have committed to respect human rights. There are also indications that more Asian and African companies are starting to take basic steps to drive change within the wider palm oil industry. For instance, 82% of Asian and African respondents are members of the RSPO.

But Asian and African palm oil buyers should make further use of the various opportunities at their disposal to hasten the shift towards ethical supply chains. While 35% of respondents are already sourcing 100% RSPO CSPO, only 23% of the 0.6 million MT of palm oil reported by African and Asian respondents is currently RSPO certified — well below the global average RSPO CSPO uptake of 67%. The ready availability of RSPO CSPO supplies, along with the option to use Book & Claim credits as a temporary backstop during the transition to physical supplies of RSPO CSPO, offer tangible options for companies

THE ECO-WAKENING IS HERE

Recent [research](#) by the Economist Intelligence Unit, commissioned by WWF, shows that hundreds of millions of people all over the world are increasingly concerned about nature loss, and that this number is growing — especially in emerging markets. Countries in Asia, Latin America and Africa have recently seen some of the highest increases in the popularity of Google searches and social media posts related to biodiversity and nature loss. As an example, tweets on the topic increased by 38% across Asia, 53% in Sub-Saharan Africa, 136% in Latin America, and a staggering 550% in India in recent years.

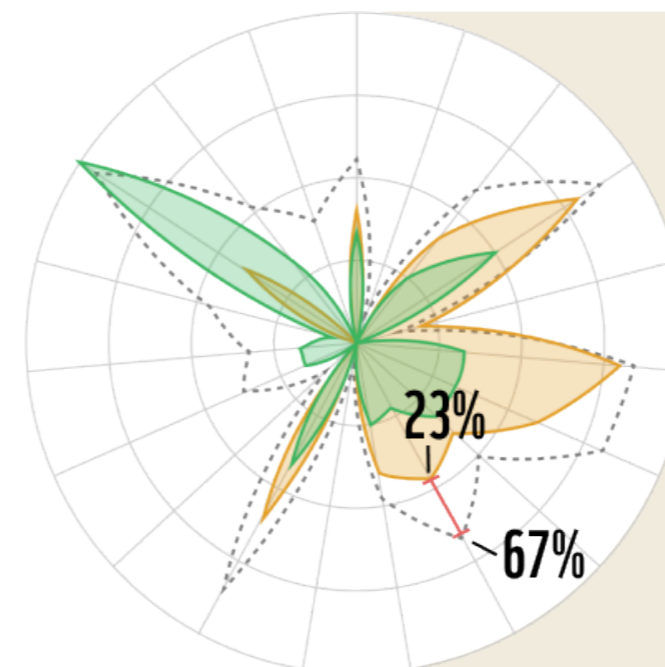
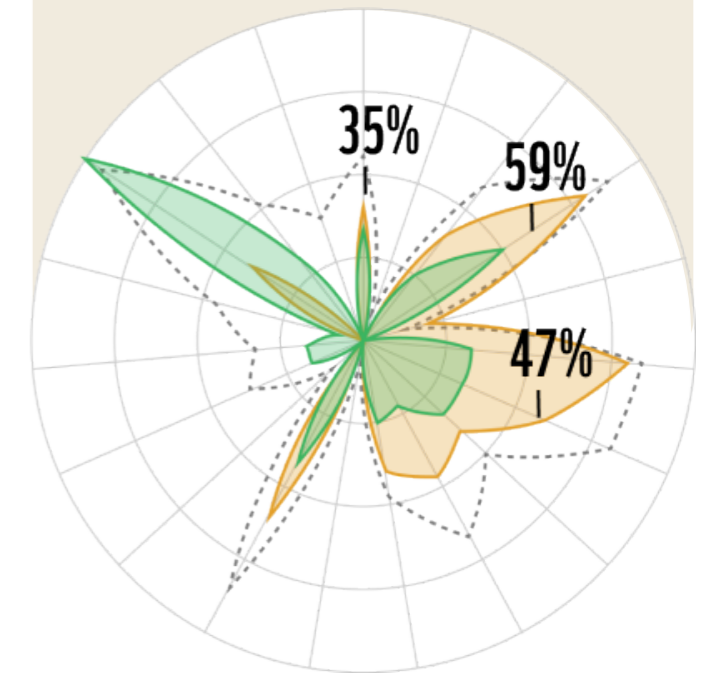
* African companies who responded to this year's scorecard are all based in South Africa.

who are at the beginning of their sustainability journey to make and meet commitments to source 100% RSPO CSPO.

Asian and African companies also need to urgently start exerting their influence over their supply chain by cascading sustainability requirements to suppliers and requiring traceability. Less than a third (29%) of respondents headquartered in Asia and Africa expect their suppliers to have a deforestation-free policy, while barely half (47%) require suppliers to have human rights commitments. In addition, as little as 12% of respondents require suppliers to have traceability to the palm oil mill/plantation.

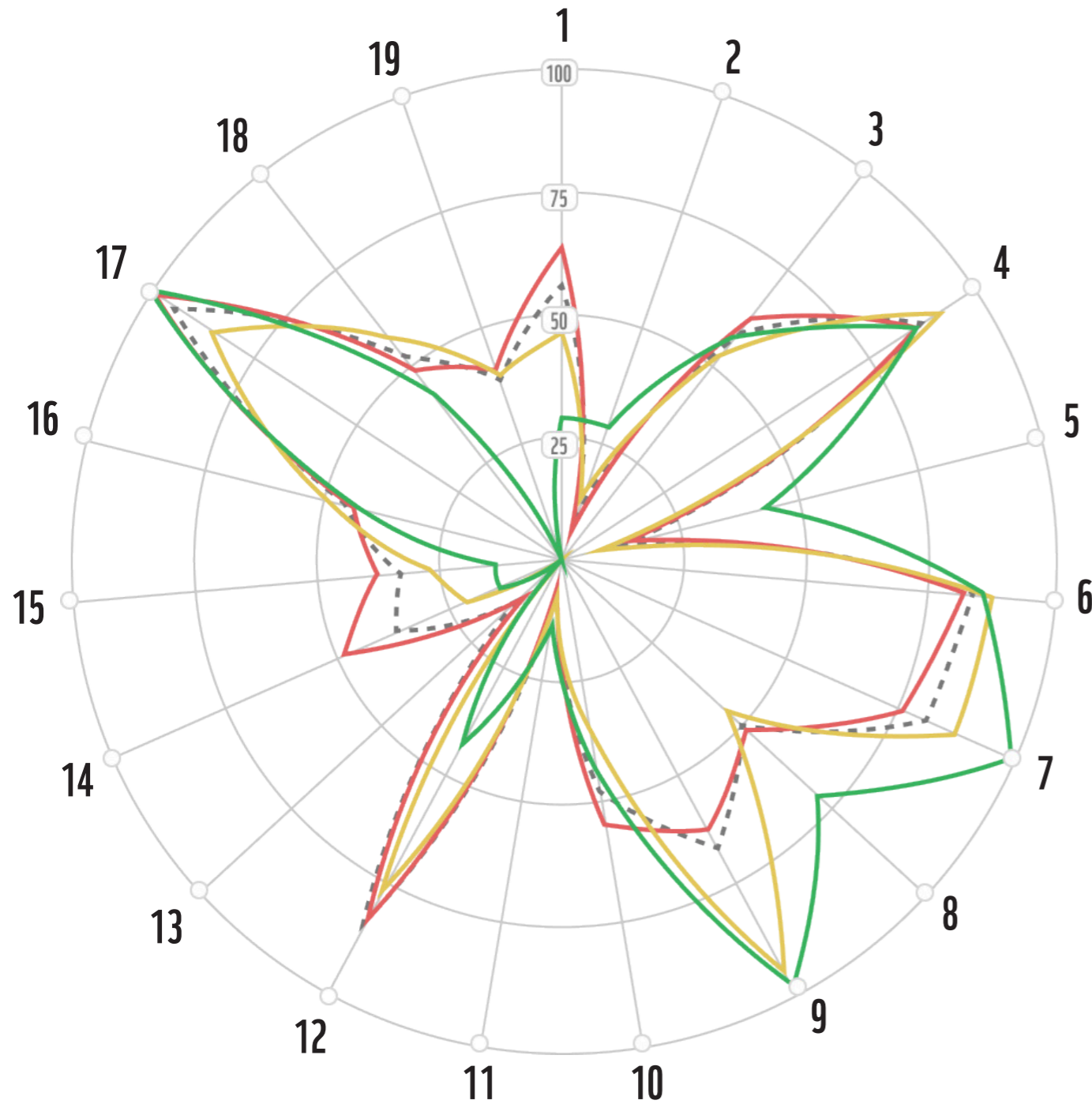
Last but not least, companies based in Africa and Asia have yet to demonstrate more concerted stewardship by taking part in action-oriented sustainability platforms or national sustainable palm oil alliances — such as the India Sustainable Palm Oil Coalition (I-SPOC), the China Sustainable Palm Oil Alliance (CSPOA), or Support Asia for Sustainable Palm Oil (SASPO) — and supporting on the ground transformation projects in sourcing landscapes. As an example, none of the respondents based in Asia and Africa are making on the ground investments.

Companies headquartered in **Asia and Africa** are taking important first steps to clean up their own supply chain, with **35%** having a deforestation-free commitment, **59%** a human rights policy, and **47%** a commitment to source 100% RSPO CSPO.



Only **23%** of the palm oil volumes reported by Asian and African respondents is RSPO-certified — well below the global average of **67%**. Companies in Asia and Africa should urgently increase their sourcing of certified sustainable palm oil.

HOW COMPANIES ARE PERFORMING IN INDIVIDUAL SECTORS



With the exception of indicator #9 on the Average RSPO CSPO uptake, data displayed represents the share of scorecard respondents in each sector who meet the specified criteria

● MANUFACTURERS ● RETAILERS ● HOSPITALITY ---- AVERAGE

There is significant room for progress across all sectors considered — whether in manufacturing, retail or hospitality. Despite commendable action in certain fundamental areas, palm oil buyers from all parts of the industry must redouble efforts to deliver impact at scale and at pace.

A comparison of the performance of manufacturers, retailers and hospitality companies reveals similarities in relation to commitments, with a significant majority in each group having committed to sourcing palm oil that is 100% RSPO CSPO, free of deforestation and/or conversion, and respects human rights.

But there are also some notable differences. Hospitality companies and retailers stand out for their higher uptake of RSPO CSPO. Manufacturers perform the best with regards to having policies and systems in place to foster supplier accountability — reflecting their central position in the palm oil value chain and proximity to production and trade. On actions beyond their supply chain, retailers and manufacturers perform equally well, while hospitality companies lag behind.

- | | |
|--|---|
| <p>1 Deforestation-free commitment only</p> <hr/> <p>2 Conversion-free commitment aligned with AFI</p> <hr/> <p>3 Deforestation- and/or conversion-free commitment applies to entire corporate group/company</p> <hr/> <p>4 Human rights commitment</p> <hr/> <p>5 Human rights commitment aligned with AFI</p> <hr/> <p>6 Human rights commitment applies to the entire corporate group/company</p> <hr/> <p>7 Time-bound commitment to sourcing 100% RSPO CSPO</p> <hr/> <p>8 Already sourcing 100% RSPO CSPO</p> <hr/> <p>9 Average RSPO CSPO uptake</p> <hr/> <p>10 Suppliers required to have deforestation-free policy</p> | <p>11 Suppliers required to have conversion-free policy aligned with the AFI</p> <hr/> <p>12 Suppliers required to have a human rights policy</p> <hr/> <p>13 Suppliers required to have a human rights policy aligned with the AFI</p> <hr/> <p>14 Suppliers required to have traceability to mill or plantation</p> <hr/> <p>15 Systems to monitor supplier compliance with deforestation- and/or conversion-free policy</p> <hr/> <p>16 Systems to monitor supplier compliance with human rights policy</p> <hr/> <p>17 RSPO membership</p> <hr/> <p>18 Membership of other action-oriented sustainability platforms</p> <hr/> <p>19 On the ground investments in palm oil producing landscapes</p> |
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RETAILERS

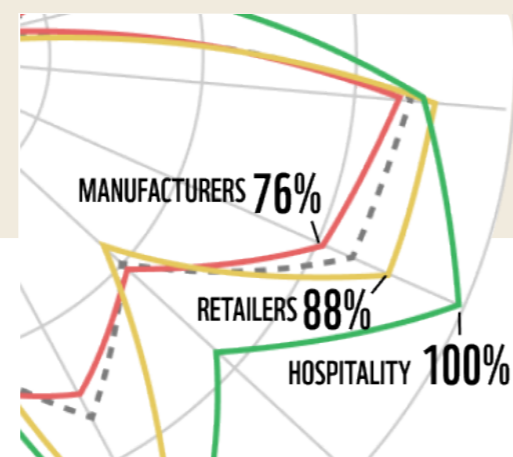
Retailers make up 34% of all those assessed under the scorecard with a response rate of 79% — the highest of any sector. At 14 out of 24 points, the average score for all retailers that participated in the survey is also the highest of all sectors. Top retailers include Coop Switzerland (22.4), IKEA (21.6) and John Lewis Partnership (21.3) who are all 'leading the way'.

Retailers perform in line with scorecard averages when it comes to key commitments. Out of the 48 retailers who responded to our questionnaire, 95% report having a commitment to sourcing 100% RSPO CSPO, 58% a commitment to deforestation- and/or conversion-free palm oil, and 92% a commitment to respect human rights.

OUT OF THE THREE SECTORS CONSIDERED IN THE SCORECARD, RETAILERS HAVE THE SECOND HIGHEST UPTAKE OF RSPO CSPO

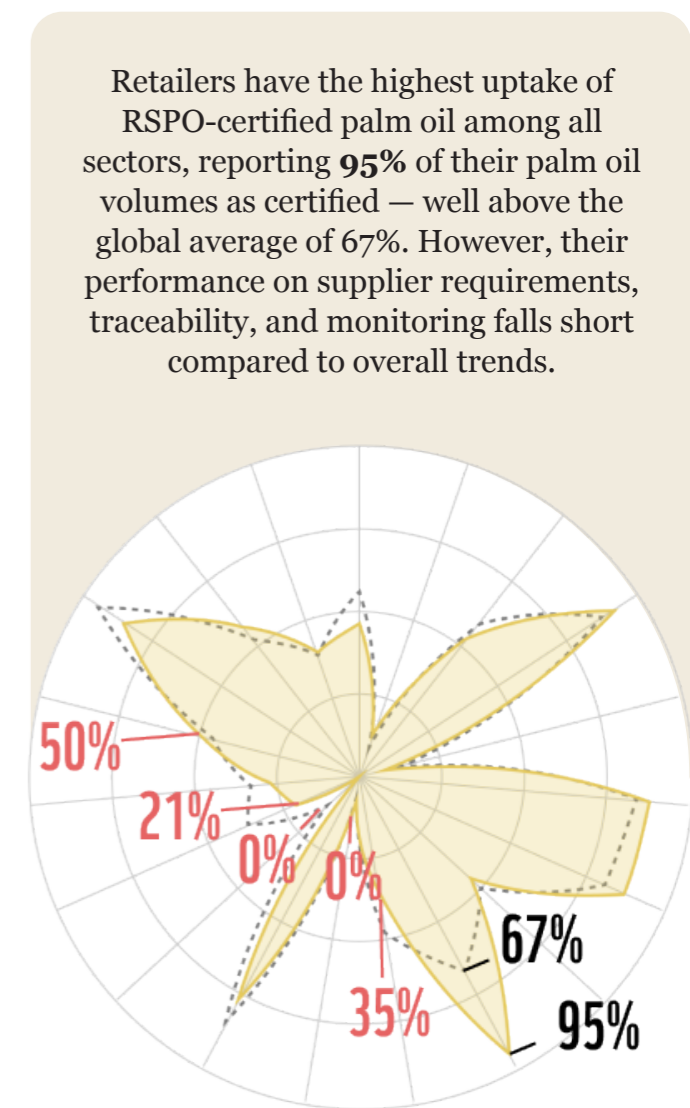
Out of the three sectors considered in the scorecard, retailers have the second highest uptake of RSPO CSPO. The retail sector accounts for 9% of the total palm oil volume captured by the scorecard, with 95% reported as certified — well above the global average of RSPO CSPO uptake.

Manufacturers, retailers and hospitality companies perform equally well on voluntary commitments. For instance, a **significant majority** in each group have a time-bound commitment to sourcing palm oil that is 100% RSPO-certified.



However, retailers' performance on supplier accountability falls short compared to overall trends, with only 44% of respondents in the retail sector expecting suppliers to have a deforestation- and/or conversion-free commitment and 88% requiring suppliers to have a human rights policy. Similarly, only 21% of retailers have monitoring systems in place to ensure supplier compliance with both environmental and social commitments. Retailers also perform poorly on traceability requirements, with only 21% requiring traceability to the mill or plantation.

Retailers generally score in line with the global average in terms of actions beyond their own supply chain. While 85% of respondent retailers report being members of the RSPO, 58% members of other action-oriented sustainability platforms, 40% have investments in on the ground initiatives.



RETAILERS GENERALLY SCORE IN LINE WITH THE GLOBAL AVERAGE IN TERMS OF ACTIONS BEYOND THEIR OWN SUPPLY CHAIN

MANUFACTURERS

Consumer goods manufacturers (CGM) represent the majority sector in the scorecard, comprising 61% of respondent companies. Just over half (58%) of the manufacturers contacted responded to our questionnaire, a higher response rate than hospitality companies (47%), but a much lower response rate than retailers (76%). The average score for all manufacturers is 12.9 out of 24 points, slightly lower than retailers. Top performers in the manufacturing sector are Ferrero (21.7), Mars, Inc. (21.1) and C erelia (20.8), who all rank as ‘leading the way’.

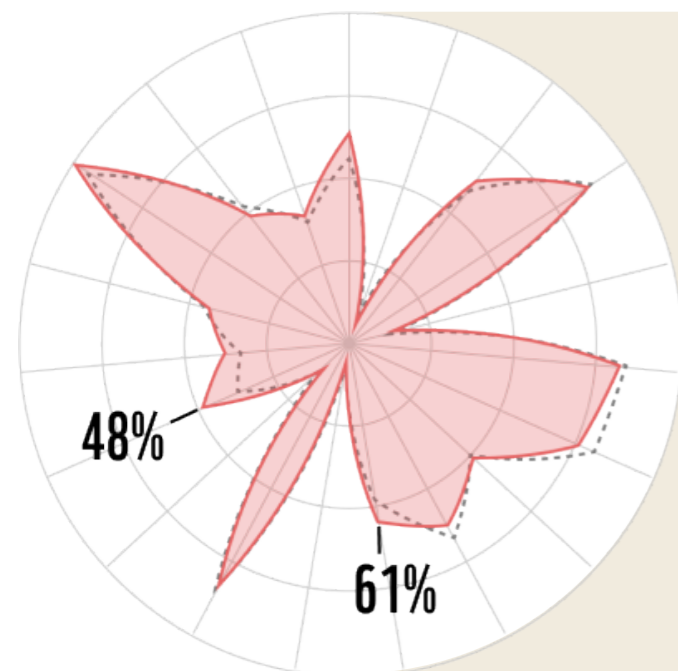
Like retailers, manufacturers’ performance on key commitments is aligned with overall trends. While 80% of assessed CGMs are committed to sourcing 100% RSPO CSPO, 70% have a deforestation- and/or conversion-free commitment, and 86% have human rights commitments.

The manufacturing sector accounts for as much as 89% of the total palm oil volume captured by the scorecard, with 63% reported as RSPO- certified. This rate of RSPO CSPO usage is well below that of retailers. Given the

significant volume of palm oil captured by the manufacturing sector, this is a particularly disappointing finding.

However, CGMs are the top performers in setting out clear requirements for suppliers to take action, with 61% of manufacturers requiring suppliers to have deforestation- and/or conversion-free commitments, and 30% having systems in place to monitor supplier compliance with both human rights and deforestation commitments. CGMs also outperform the average on traceability, with 48% requiring traceability of their palm oil supply chain to the mill or plantation.

Manufacturers also scored above the scorecard average on actions beyond their own supply chain. The sector has the highest proportion of RSPO membership in the scorecard, with 99% being RSPO members. Additionally, 49% of the CGMs are members of some other action-oriented platforms. Manufacturers are slightly above the average in terms of those investing in on the ground initiatives, with 41% reporting doing so.



Manufacturers outperform the average with regards to having policies and systems to ensure supplier accountability and compliance: **61%** of manufacturers require suppliers to have deforestation- and/or conversion-free policies, while **48%** require traceability of their palm oil supply chain to the mill or plantation.

WHAT ABOUT FEED MANUFACTURERS?

Corporate commitment to embrace sustainability principles in the use and production of palm oil has not gained momentum in all sectors of the palm oil industry, as illustrated by the disappointing performance of 12 feed manufacturers. Of these, only five companies responded to WWF’s questionnaire.

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: only 40% of feed companies have committed to 100% RSPO CSPO, and none have so far achieved that target. They also have the lowest average uptake of RSPO CSPO of all sectors, standing at just 24%.

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.

5.2/24

TOTAL AVERAGE SCORE

3.6/18

‘OWN SUPPLY CHAIN’ AVERAGE SCORE

1.6/6

‘BEYOND SUPPLY CHAIN’ AVERAGE SCORE

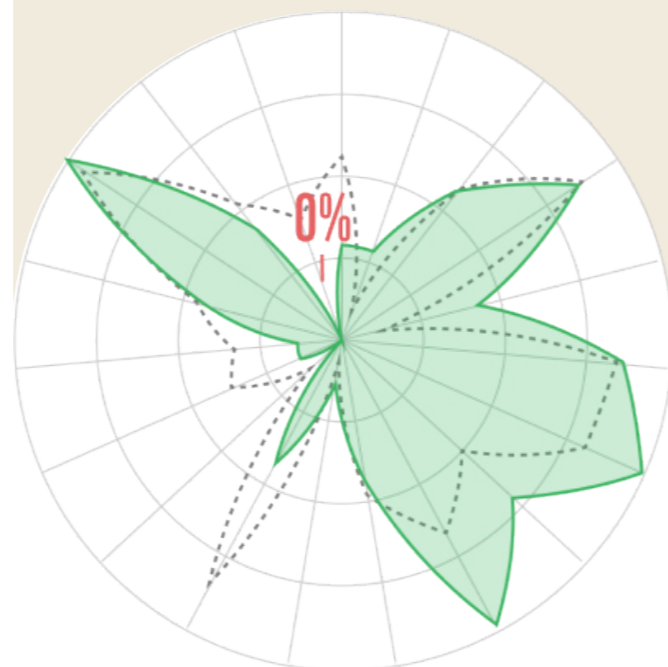
HOSPITALITY COMPANIES

Hospitality companies account for only 5% of assessed companies in this year’s scorecard, with a response rate of 47% — the lowest of all sectors. The average score for hospitality companies stands at 11.5 out of 24 points, lower than both manufacturers and retailers. Best performers in the sector include SODEXO (16.6) ranking ‘well on the path’, along with McDonald’s Corporation (13.4) and Restaurant Brands International (13.2) who are ‘in the middle of the pack’.

While the share of hospitality companies reporting that they have a deforestation- and/or conversion-free commitment (57%) is lower than the global average, the sector’s performance on other key commitments is comparable to that of other sectors: All hospitality companies surveyed have publicly committed to sourcing 100% RSPO CSPO, and 86% have a human rights commitment. Accounting for 2% of the total palm oil volume captured by the scorecard, hospitality companies reported an RSPO CSPO uptake level of 99%.

However, hospitality companies lag behind global averages on a number of fundamental aspects. Only 14% of hospitality companies require suppliers to have traceability to the palm oil mill or plantation — the lowest share of all sectors represented in the scorecard. Hospitality companies also perform well below the global average when it comes to having systems in place to monitor supplier compliance with both environmental and social requirements (14%). Of particular concern is how little action hospitality companies are taking beyond their own supply chain, even though all respondents are members of the RSPO. For instance, none reported making investments in palm oil producing landscapes.

Hospitality companies generally lag behind global averages on a variety of fundamental aspects. Of particular concern is how little action hospitality companies are taking beyond their own supply chain, with none of the companies reporting on the ground investments in palm oil producing landscapes.



An aerial photograph of a vast palm oil plantation. The image shows a dense grid of palm trees, with some areas appearing more developed or recently planted. A white rectangular box is overlaid in the top-left corner, containing the text "AN AGENDA FOR ACTION" in bold, black, uppercase letters. The background is a lush green landscape dominated by the repetitive pattern of palm fronds.

AN AGENDA FOR ACTION

WHAT SHOULD COMPANIES DO?

All companies that use palm products (including derivatives) are responsible for helping to 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

1

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 conversion, and respects human rights.
- Make a public time-bound commitment to buy only RSPO CSPO (and ideally POIG -verified oil).
- 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.

2

PURCHASE SUSTAINABLE PALM OIL

- Increase uptake of RSPO CSPO, including transitioning to physical supply chains with Segregated or Identity Preserved oil and supporting independent smallholders through the purchase of Independent Smallholder Credits..

3

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.

4

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](#), [Palm Oil Innovation Group \(POIG\)](#), [the Consumer Goods Forum \(CGF\) Forest Positive Coalition](#), [the Retail Palm Oil Transparency Coalition \(POTC\)](#), [the High Carbon Stock Approach \(HCSA\)](#), and national or regional sustainable palm oil alliances.

5

TAKE ON THE GROUND ACTION

- Allocate resources and invest in palm oil producing landscapes including 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 productivity improvements through access to inputs, incentives, finance and capacity building;
 - smallholder inclusion and sustainability through improved production practices;
 - 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.

6

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 POLICYMAKERS DO?

Policymakers play a critical role in promoting deforestation- and conversion-free 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 POLICYMAKERS 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.

3

SUPPORT AND PROMOTE PUBLIC-PRIVATE PARTNERSHIPS

aimed at ending deforestation and ecosystem conversion and related infringement on human rights in commodity 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.

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.

7

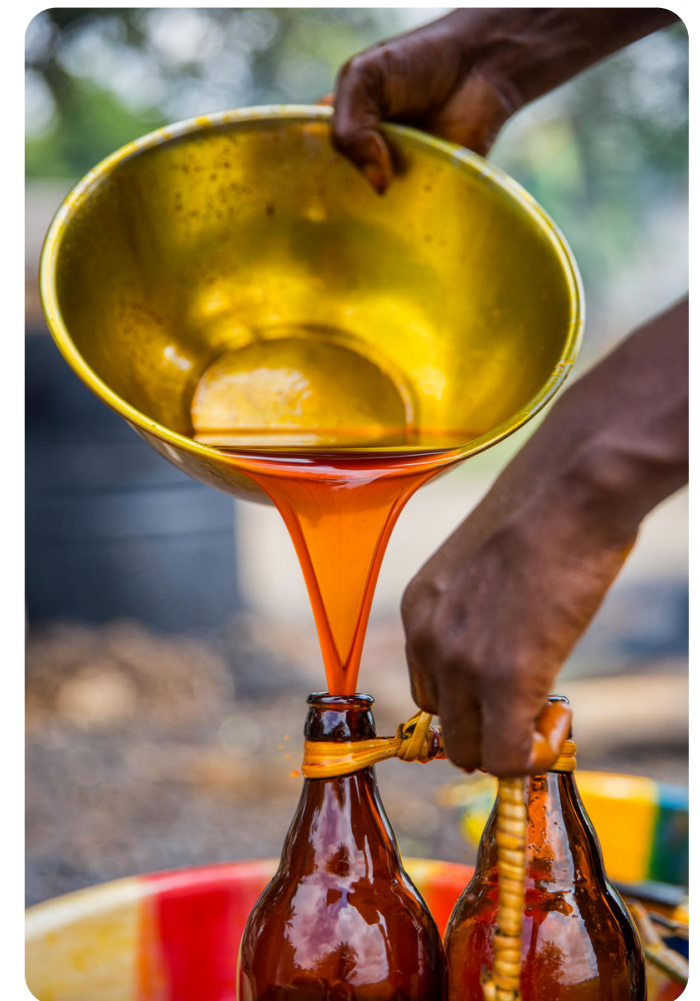
PROMOTE AND IMPLEMENT POLICIES TO REDUCE GHG EMISSIONS IN THE PRODUCTION OF AGRICULTURAL COMMODITIES

in an effort to limit global warming to below 1.5C in line with the IPCC recommendations.

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.



WE CALL ON POLICYMAKERS 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.

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.

5 ENGAGE IN CONSUMER-CONSUMER COUNTRY COOPERATION

to support producer regions in transitioning to sustainable production and avoid leakage of unsustainable products.

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 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 fulfill 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 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 AND THE INTERACTIVE WEBSITE

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.

CONCLUSION

As we move into recovery from the COVID-19 pandemic, it is imperative that we address the underlying causes of the outbreak. These are part of a much larger systemic crisis, one in which our relationship with nature is pushing our planet's ecosystems to the brink of collapse. From deforestation to biodiversity loss to global warming, unsustainable practices by parts of the palm oil industry have contributed to the planetary emergency we currently face.

COOK-EE-O-EE



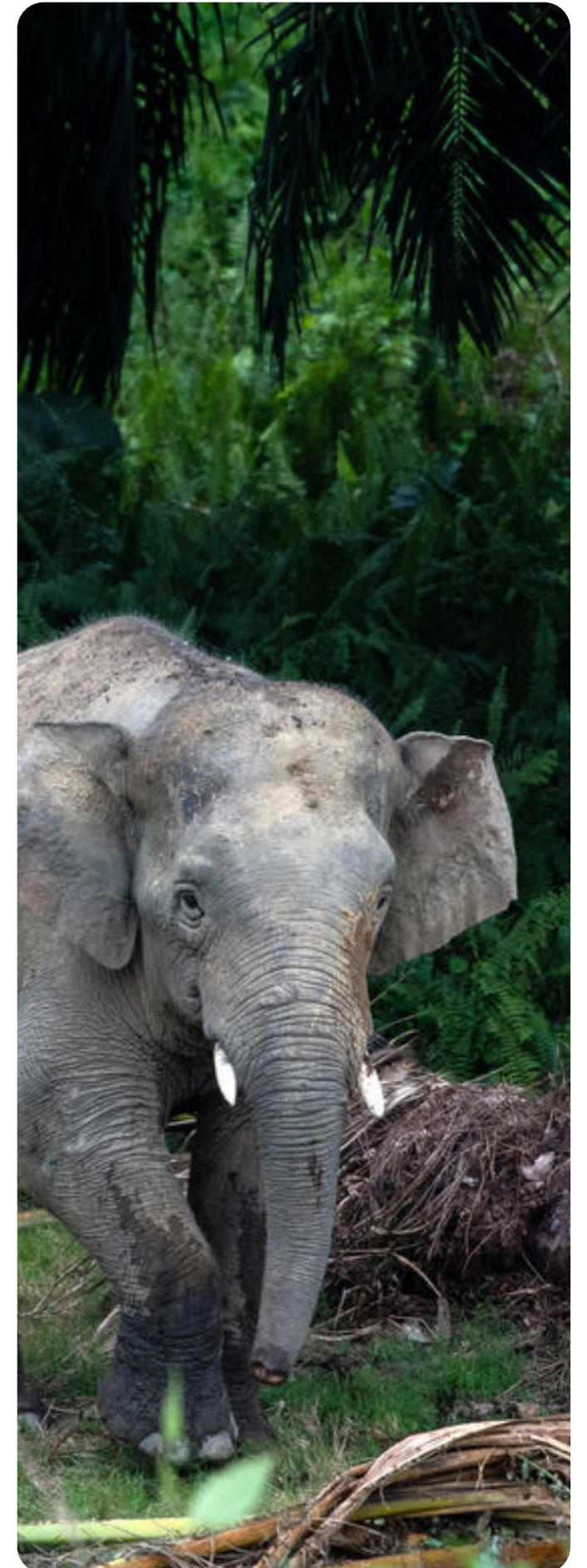
With so much at stake, there is no more room for half measures. The findings of the 2021 scorecard are a stark reminder of the tremendous work that has yet to be done, and the urgency for palm oil buyers to redouble efforts to effect meaningful and long-lasting change. Despite commendable efforts by some leading companies to eliminate deforestation and conversion from their palm oil supply chains, slow action by much of the industry means that sustainability efforts fall drastically short of what is needed to counteract the ongoing damage to our world's most vital natural ecosystems. Like many other sectors, the palm oil industry depends on nature; and yet natural ecosystems are being destroyed and degraded at a rate much faster than they can replenish themselves.

What our planet needs is bold and immediate transformative action by all palm oil buyers, at every level of the supply chain, and globally. While this is no small feat, the potential for swift and sustained progress across the entire palm oil industry is real. Although no company received full marks in this scorecard, a number of respondents have made momentous progress towards sustainable sourcing and sector-wide transformation in a short period of time; others are only a few steps away from becoming industry leaders who can deliver far-reaching changes. This should encourage all palm oil buyers, wherever they may be in their sustainability journey, to start this new decade of action for nature with a renewed sense of urgency and purpose.

**WHAT OUR PLANET NEEDS
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ALL PALM OIL BUYERS, AT EVERY
LEVEL OF THE SUPPLY CHAIN,
AND GLOBALLY**



Biodiversity loss is not inevitable, and WWF urges palm oil buyers to become agents of change for a nature-positive world by 2030 and significantly improve their score in the next year by tackling their own supply chain risks, acting as responsible global citizens and contributing to solutions on the ground, palm oil buyers can not only turn the tide on unsustainable palm oil — but also help reverse nature loss and safeguard the future of humanity.



ANNEX: COMPANY SCORES



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

	ALL	EUROPE	NORTH AMERICA	ASIA	AFRICA	AUSTRALIA
Total average score (out of 24 points)	13.2	14.1	13.4	7.3	10.2	10.1
'Own supply chain' average score (out of 18 points)	10.2	10.9	9.5	6.0	9.8	7.7
'Beyond supply chain' average score (out of 6 points)	3.0	3.2	3.9	1.3	0.4	2.3
Number of respondents	142	100	22	12	5	3
Palm oil volumes captured by the scorecard (thousand MT)	9,680	6,573	2,478	569	35	25

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

	ALL	EUROPE	NORTH AMERICA	ASIA	AFRICA	AUSTRALIA
LEADING THE WAY	Count: 13, %: 9%	Count: 10, %: 10%	Count: 3, %: 14%	Count: 0, %: 0%	Count: 0, %: 0%	Count: 0, %: 0%
WELL ON THE PATH	Count: 20, %: 14%	Count: 17, %: 17%	Count: 3, %: 14%	Count: 0, %: 0%	Count: 0, %: 0%	Count: 0, %: 0%
MIDDLE OF THE PACK	Count: 74, %: 52%	Count: 53, %: 53%	Count: 11, %: 50%	Count: 4, %: 33%	Count: 4, %: 80%	Count: 2, %: 67%
LAGGING BEHIND	Count: 35, %: 25%	Count: 20, %: 20%	Count: 5, %: 23%	Count: 8, %: 67%	Count: 1, %: 20%	Count: 1, %: 33%



Company & Total Palm Oil Volumes Reported (MT)	Sector	Commitments Out of 4	Sustainable Palm Oil Purchasing Out of 11	Supplier Accountability Out of 3	Sustainability Platforms Out of 2	On the Ground Action Out of 4	Total Score Out of 24
Coop Switzerland 2,033 MT	Retail	3.5	10.64	2.25	2	4	22.39
Ferrero 220,570 MT	Manufacturing	3	9.96	2.75	2	4	21.71
IKEA 29,000 MT	Retail	3	10.07	2.5	2	4	21.57
John Lewis Partnership 2,253 MT	Retail	4	8.82	2.5	2	4	21.32
Mars, Inc. 64,416 MT	Manufacturing	4	9.13	2	2	4	21.13
Cérélia 20,429.1 MT	Manufacturing	2.5	9.76	2.5	2	4	20.76
Kaufland Stiftung & Co. KG 2,989 MT	Retail	2	10.71	1.75	2	4	20.46
Beiersdorf AG 28,601 MT	Manufacturing	4	7.19	3	2	4	20.19
The Hershey Company 32,566 MT	Manufacturing	4	6.93	3	2	4	19.93
Aria Foods 39,329 MT	Manufacturing	3	10.41	1.5	1	4	19.91
The Estée Lauder Companies Inc. 3,614.7 MT	Manufacturing	3.5	8.36	1.75	2	4	19.61
REWE Group 8,048 MT	Retail	3	9.34	1.25	2	4	19.59
Legacy DuPont Nutrition and Biosciences 100,743 MT	Manufacturing	3.5	7.32	2.75	2	4	19.57
Continental Bakeries B.V. 12,484 MT	Manufacturing	2.5	9.29	1.5	2	4	19.29
The Co-operative Group 7,432.4 MT	Retail	3.5	8.96	0.75	2	4	19.21
Unilever 810,437 MT	Manufacturing	4	6.13	3	2	4	19.13
Migros 19,652 MT	Retail	3	9.22	0.75	2	4	18.97
Upfield Europe B.V. 243,225.5 MT	Manufacturing	3	8.33	2.5	1	4	18.83
L'Oréal 83,383 MT	Manufacturing	3	7.21	2.5	2	4	18.71
Kerry Foods 11,929 MT	Manufacturing	3	8.45	2	1	4	18.45
ALDI Süd (Hofer) 91,355 MT	Retail	3	7.91	1.5	2	4	18.41

		19.5-24 LEADING THE WAY	16.5-19.49 WELL ON THE PATH	11-16.49 MIDDLE OF THE PACK	0-10.99 LAGGING BEHIND	NO SCORE NON-RESPONDENT		
Company & Total Palm Oil Volumes Reported (MT)	Sector	Commitments Out of 4	Sustainable Palm Oil Purchasing Out of 11	Supplier Accountability Out of 3	Sustainability Platforms Out of 2	On the Ground Action Out of 4	Total Score Out of 24	
EDEKA Zentrale 11,004 MT	Retail	2	10.06	0.25	2	4	18.31	
Carrefour 6,127 MT	Retail	3	8.18	1	2	4	18.18	
PepsiCo Inc. 451,136 MT	Manufacturing	3	6.56	2.5	2	4	18.06	
Tesco Plc. 31,714 MT	Retail	2	8.61	1.25	2	4	17.86	
Kellogg Company 65,232.9 MT	Manufacturing	3	7.04	1.5	2	4	17.54	
Henkel AG & Co. KGaA 109,913 MT	Manufacturing	3	5.98	2.5	2	4	17.48	
Lotus Bakeries 18,196 MT	Manufacturing	3	10.77	1.5	2	0	17.27	
Rossmann 5,369 MT	Retail	3	6.44	1.5	2	4	16.94	
Johnson & Johnson 52,525.1 MT	Manufacturing	3	6.34	2.5	1	4	16.84	
SODEXO 2,932 MT	Hospitality	4	9.65	1	2	0	16.65	
Saputo Dairy UK 29,161 MT	Manufacturing	2	8.32	1.25	1	4	16.57	
Nairn's Oatcakes Ltd 1,239.6 MT	Manufacturing	3	11	1.5	1	0	16.5	
Barry Callebaut 76,965 MT	Manufacturing	3	4.99	2.5	2	4	16.49	
Toms Group 85 MT	Manufacturing	3.5	10.68	0.25	2	0	16.43	
Young's Seafood Ltd. 592.2 MT	Manufacturing	3	10.93	0.5	2	0	16.43	
Marks & Spencer 5,469 MT	Retail	3	9.89	1.5	2	0	16.39	
Royal FrieslandCampina 131,747 MT	Manufacturing	2	7.74	1.25	1	4	15.99	
Zeelandia H.J. Doeleman b.v. 3,506 MT	Manufacturing	3	9.99	2	1	0	15.99	
LIDL 87,662 MT	Retail	3.5	8.37	2	2	0	15.87	
Premier Foods 13,375 MT	Manufacturing	3	9.27	1.5	2	0	15.77	
Colgate-Palmolive Company 204,616 MT	Manufacturing	2.5	4.69	2.5	2	4	15.69	

		19.5-24 LEADING THE WAY	16.5-19.49 WELL ON THE PATH	11-16.49 MIDDLE OF THE PACK	0-10.99 LAGGING BEHIND	NO SCORE NON-RESPONDENT		
Company & Total Palm Oil Volumes Reported (MT)	Sector	Commitments Out of 4	Sustainable Palm Oil Purchasing Out of 11	Supplier Accountability Out of 3	Sustainability Platforms Out of 2	On the Ground Action Out of 4	Total Score Out of 24	
ALDI Nord 30,238 MT	Retail	1.5	8.35	0.75	1	4	15.6	
Brioche Pasquier 3,909 MT	Manufacturing	3	11	0.5	1	0	15.5	
Bahsen Family 13,707 MT	Manufacturing	2.5	10.73	0.25	2	0	15.48	
Groupe Casino 2,679.7 MT	Retail	3	7.75	2.5	2	0	15.25	
Fraser and Neave, Limited 44,000 MT	Manufacturing	2	11	0.25	2	0	15.25	
Nestle SA 452,719 MT	Manufacturing	3	3.45	2.75	2	4	15.2	
Sainsbury's 11,876.3 MT	Retail	3	8.7	1.5	2	0	15.2	
Danone 67,231 MT	Manufacturing	3	7.67	2.5	2	0	15.17	
Procter & Gamble 594,012 MT	Manufacturing	3	4.01	2	2	4	15.01	
Dragsbæk A/S 26,771 MT	Manufacturing	3.5	8.73	1.75	1	0	14.98	
dm-drogerie-markt 11,684 MT	Retail	2	7.52	0.25	1	4	14.77	
Denis Asia Pacific Pte Ltd (Ayam Brand) 698 MT	Manufacturing	1.5	11	0.25	2	0	14.75	
Lutosa SA 9,880 MT	Manufacturing	3	10.5	0.25	1	0	14.75	
Asda Stores Ltd 17,693 MT	Retail	3	9.16	0.5	2	0	14.66	
BASF 441,108 MT	Manufacturing	2.5	3.61	2.5	2	4	14.61	
COOP Denmark 825 MT	Retail	3	8.86	0.75	2	0	14.61	
Oriflame Cosmetics 3,648 MT	Manufacturing	2	5.84	0.75	2	4	14.59	
Aigremont 29,032 MT	Manufacturing	2	9.01	1.5	2	0	14.51	
Wm Morrison Supermarkets plc 13,861 MT	Retail	3.5	8.26	0.75	2	0	14.51	
Amorepacific 23,064 MT	Manufacturing	2	11	0.5	1	0	14.5	
REMA 1000 Denmark 2,109 MT	Retail	2	9.65	0.75	2	0	14.4	

		19.5-24 LEADING THE WAY	16.5-19.49 WELL ON THE PATH	11-16.49 MIDDLE OF THE PACK	0-10.99 LAGGING BEHIND	NO SCORE NON-RESPONDENT		
Company & Total Palm Oil Volumes Reported (MT)	Sector	Commitments Out of 4	Sustainable Palm Oil Purchasing Out of 11	Supplier Accountability Out of 3	Sustainability Platforms Out of 2	On the Ground Action Out of 4	Total Score Out of 24	
Colruyt Group 5,432 MT	Retail	2	10.38	1	1	0	14.38	
AAK AB 1,238,493 MT	Manufacturing	2.5	3.84	2	2	4	14.34	
Bayer AG 13,384 MT	Manufacturing	2	6.08	1.25	1	4	14.33	
Puratos Group NV 97,128 MT	Manufacturing	3	3.77	1.5	2	4	14.27	
S Group 1,443 MT	Retail	2.5	9.72	1	1	0	14.22	
Chocoladefabriken Lindt & Sprüngli AG 6,944 MT	Manufacturing	2	9.94	0.25	2	0	14.19	
2 Sisters Food Group 16,317 MT	Manufacturing	2	10.92	0.25	1	0	14.17	
Nomad Foods 1,669 MT	Manufacturing	2.5	9.92	0.75	1	0	14.17	
Vandemoortele 264,256 MT	Manufacturing	2.5	3.15	2.5	2	4	14.15	
Woolworths 8,013.4 MT	Retail	2.5	5.56	1	1	4	14.06	
Bakkavor Limited 2,784 MT	Manufacturing	2	9.9	1	1	0	13.9	
The Body Shop 2,151 MT	Retail	1.5	5.59	0.75	2	4	13.84	
Farm Frites International B.V. 14,585 MT	Manufacturing	2	10.54	0.25	1	0	13.79	
Royale Lacroix 10,541 MT	Manufacturing	3	8.29	0.5	2	0	13.79	
Target Corporation 8,497 MT	Retail	3	7.28	1.5	2	0	13.78	
Woolworths 3,508 MT	Retail	2.5	9.74	0.5	1	0	13.74	
Jerónimo Martins, SGPS, S.A. 18,843 MT	Retail	1	5.46	1.25	2	4	13.71	
Samworth Brothers 4,178 MT	Manufacturing	2	9.95	0.75	1	0	13.7	
Tiger Brands Ltd 2,322 MT	Manufacturing	2.5	11	0	0	0	13.5	
McDonald's Corporation 99,588 MT	Hospitality	3	6.91	1.5	2	0	13.41	
YUM! Brands, Inc. 180,426 MT	Retail	3	3.88	1.5	1	4	13.38	

		19.5-24 LEADING THE WAY	16.5-19.49 WELL ON THE PATH	11-16.49 MIDDLE OF THE PACK	0-10.99 LAGGING BEHIND	NO SCORE NON-RESPONDENT		
Company & Total Palm Oil Volumes Reported (MT)	Sector	Commitments Out of 4	Sustainable Palm Oil Purchasing Out of 11	Supplier Accountability Out of 3	Sustainability Platforms Out of 2	On the Ground Action Out of 4	Total Score Out of 24	
Dr. August Oetker Nahrungsmittel KG 14,025.8 MT	Manufacturing	3	8.36	1	1	0	13.36	
Walmart Inc. 107,648.4 MT	Retail	2.5	5.3	0.5	1	4	13.3	
Système U 5,743 MT	Retail	3	7.7	2.5	0	0	13.2	
Restaurant Brands International Inc. 99,270 MT	Hospitality	4	5.91	1.25	2	0	13.16	
Dy Karl Fazer Ab 1,659 MT	Manufacturing	3	8.47	0.5	1	0	12.97	
METRO 12,092.4 MT	Retail	3	6.66	1.25	2	0	12.91	
DMK Deutsches Milchkontor 303.7 MT	Manufacturing	2	9.52	0.25	1	0	12.77	
The J.M. Smucker Company 13,401 MT	Manufacturing	3	6.51	2	1	0	12.51	
NTUC Fairprice Co-operative Limited 779 MT	Retail	0.5	11	0	1	0	12.5	
Snack Brands 8,699 MT	Manufacturing	1	10.5	0	1	0	12.5	
Massmart 223 MT	Retail	1.5	10.5	0.25	0	0	12.25	
Mondelez International, Inc. 344,895 MT	Manufacturing	3	1.18	2	2	4	12.18	
Grupo Bimbo 112,600 MT	Manufacturing	2	1.96	2	2	4	11.96	
Jumbo Supermarkten 20,377 MT	Retail	2.5	7.51	0.75	1	0	11.76	
Ahold Delhaize 13,604 MT	Retail	3	6.27	0.25	2	0	11.52	
Reckitt Benckiser PLC 190,669 MT	Manufacturing	2	1.45	2	2	4	11.45	
Whitbread PLC 63 MT	Hospitality	3	5.43	2	1	0	11.43	
Volac Wilmar Feed Ingredients 65,000 MT	Manufacturing	2.5	1.1	2.75	1	4	11.35	
Greggs 18,110.8 MT	Hospitality	2	8.08	0.25	1	0	11.33	
Walgreens Boots Alliance 1,376 MT	Retail	2.5	6.33	0.5	2	0	11.33	
Groupe Avril 117,503 MT	Manufacturing	2	1.71	2.5	1	4	11.21	

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