Particulars

About Your Organisation

1.1 Member Name

ZIV LTD

1.2 Membership number

4-1308-20-000-00

1.3 Membership sector

Consumer Goods Manufacturers

1.4 Membership category

Ordinary

1.5 Country

Bulgaria

2.0 Does your company or organisation produce, process, consume or sell any palm oil or any products containing derivatives of palm oil?

Yes

2.1 Please select all description(s) that describe the palm oil-related activities of your company or organisation. Multiple selections are allowed, and not limited to the primary sector of the member's RSPO membership. You will be required to complete the relevant ACOP section based on your selection(s).

- [ ] I own and operate oil palm estate(s) and/or palm oil mill(s)
- [ ] I represent a palm oil Independent Smallholder farmer Group
- [ ] I own and operate independent palm oil mills
- [ ] I own and operate independent palm kernel crushing plants
- [ ] I trade or broker palm oil, palm kernel oil or related products
- [ ] I am a refiner of palm oil or palm kernel oil
- [ ] I am a processor of intermediate (B2B) palm oil, palm kernel oil or related ingredients
- [ ] I am a B2B distributor or wholesaler of palm oil, palm kernel oil or related products
- [X] I manufacture consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured by 3rd party contractors.
- [ ] I retail consumer (B2C) products containing palm oil, palm kernel oil or related products
- [ ] I operate food retail outlets that use palm oil, palm kernel oil or related products
- [ ] I support the sustainable development of the palm oil industry as a conservation and environmental NGO
- [ ] I support the sustainable development of the palm oil industry as a social and human development NGO
Consumer Goods Manufacturers

1. Operational Profile

1.1 Please state your company's main activity within the palm oil supply chain.

- Food Good Manufacturer - own brand
- Food Good Manufacturer - third-party brand
- Home & Personal Care Good Manufacturer - own brand
- Home & Personal Care Good Manufacturer - third-party brand
- Ingredient Manufacturers
- Biofuels
- Other

Other

-
2. Palm Oil and Certified Sustainable Palm Oil Consumption

*Information in Section 2.0 - Palm Oil and Certified Sustainable Palm Oil Consumption - is a mandatory declaration in your ACOP. This includes volume data on palm oil, palm kernel oil and related products consumed, to enable the RSPO to accurately calculate uptake of individual members, sectors and RSPO members as a whole. ACOP reports without reported volume data will be considered as incomplete and will not be accepted. Incomplete ACOP reports may lead to suspension or termination of RSPO membership.*

2.1 Please list down all operations and subsidiaries using palm oil, palm kernel oil and related products that are owned and/or managed by the member, including those under Group Membership

1. ZIV Ltd: production base Balchik
2. ZIV Ltd: production base V.Tarnovo

2.1.1 In which markets does your company sell goods with palm oil and oil palm products?

Europe, North America, China, Africa, Rest of the World

DL.2.0 In order to facilitate ease of reporting and transparency, RSPO members operating within the palm oil demand supply chain can now choose to report palm oil and palm oil product volumes on:

an aggregate level (as in previous ACOP reporting cycles)
2.2 Total volume of uncertified and certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand and third-party brand products

<table>
<thead>
<tr>
<th>Description</th>
<th>Tonnes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total volume of crude palm oil (tonnes)</td>
<td>1798.87</td>
</tr>
<tr>
<td>Total volume of crude palm kernel oil (tonnes)</td>
<td>0.0</td>
</tr>
<tr>
<td>Total volume of palm kernel expeller (tonnes)</td>
<td>0.0</td>
</tr>
<tr>
<td>Total volume of crude palm oil/palm kernel oil-based derivatives and fractions (tonnes)</td>
<td>0.0</td>
</tr>
<tr>
<td>Total</td>
<td>1799.0</td>
</tr>
</tbody>
</table>

2.2.1 Please estimate the percentage of derivatives and fractions (reported in Question CG.2.2) derived from palm oil or from palm kernel oil. The default split for volumes is assumed to be 80% palm oil-based derivatives and 20% palm kernel oil-based derivatives.

<table>
<thead>
<tr>
<th>Description</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Palm oil-based derivatives and fractions</td>
<td>-</td>
</tr>
<tr>
<td>Palm kernel oil-based derivatives and fractions</td>
<td>-</td>
</tr>
</tbody>
</table>

2.3 Please estimate the regional distribution of your company's uncertified and certified palm oil, palm kernel oil and related products sales (as declared in Question 2.2) in the following countries/regions. In cases where sales distribution data is not available, members may use manufacturing regions as a proxy for regional usage of certified volumes.

<table>
<thead>
<tr>
<th>Countries/Regions</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Europe</td>
<td>64.0</td>
</tr>
<tr>
<td>North America</td>
<td>0.0</td>
</tr>
<tr>
<td>Malaysia</td>
<td>0.0</td>
</tr>
<tr>
<td>Indonesia</td>
<td>0.0</td>
</tr>
<tr>
<td>China</td>
<td>0.0</td>
</tr>
<tr>
<td>India</td>
<td>0.0</td>
</tr>
<tr>
<td>Latin America</td>
<td>0.0</td>
</tr>
<tr>
<td>Africa</td>
<td>11.0</td>
</tr>
<tr>
<td>Rest of World</td>
<td>25.0</td>
</tr>
</tbody>
</table>
2.4 Volume of RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand and third-party brand products in the year:

<table>
<thead>
<tr>
<th>Description</th>
<th>Crude/Refined Palm Oil (CSPO)</th>
<th>Crude/Refined Palm Kernel Oil (CSPKO)</th>
<th>Palm Kernel Expeller (CSPKE)</th>
<th>Certified Derivatives and Fractions</th>
</tr>
</thead>
<tbody>
<tr>
<td>RSPO Credits from Mill / Crusher</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>RSPO Credits from Independent Smallholder</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Mass Balance (MB)</td>
<td>9.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Segregated (SG)</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Identity Preserved (IP)</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Total</td>
<td>9.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
</tbody>
</table>

2.4.1 Please estimate the percentage of RSPO-certified derivatives and fractions (reported in Question CG.2.4) derived from RSPO-certified palm oil or from RSPO-certified palm kernel oil. The default split for volumes is assumed to be 80% palm oil-based derivatives and 20% palm kernel oil-based.

<table>
<thead>
<tr>
<th>Description</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certified Palm oil-based derivatives and fractions</td>
<td>-</td>
</tr>
<tr>
<td>Certified Palm kernel oil-based derivatives and fractions</td>
<td>-</td>
</tr>
</tbody>
</table>

2.5 According to the volume information you have provided in Question 2.2 and Question 2.4, your company's certified palm oil and palm oil products uptake is:

0.50%

2.5.1 Please provide additional information on your certified palm oil, palm kernel oil and related products uptake. This may include your usage of RSPO Credits to cover gaps in certified uptake, changes due to business environment, variations due to stock positions or efforts to support independent smallholders beyond volume commitments.

-
2.6 Please estimate the regional distribution of your company's RSPO certified palm oil and palm oil-products usage (as declared in Question CG.2.3) in the following countries/regions:

<table>
<thead>
<tr>
<th>Countries/Regions</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Europe</td>
<td>100.0</td>
</tr>
<tr>
<td>North America</td>
<td>0.0</td>
</tr>
<tr>
<td>Malaysia</td>
<td>0.0</td>
</tr>
<tr>
<td>Indonesia</td>
<td>0.0</td>
</tr>
<tr>
<td>China</td>
<td>0.0</td>
</tr>
<tr>
<td>India</td>
<td>0.0</td>
</tr>
<tr>
<td>Latin America</td>
<td>0.0</td>
</tr>
<tr>
<td>Africa</td>
<td>0.0</td>
</tr>
<tr>
<td>Rest of World</td>
<td>0.0</td>
</tr>
</tbody>
</table>
3. TimeBound Plan

3.1 Which year did your company achieve (or expects to achieve) the RSPO supply chain certification?

2016

3.6 Does your company use RSPO-certified sustainable palm oil and palm oil products in products manufactured on behalf of other companies?

Yes

3.6.1 Does your company have a TimeBound Plan to only use RSPO-certified sustainable palm oil and palm oil products in the goods you manufacture on behalf of other companies?

Yes

3.6.2 When do you expect all products manufactured on behalf of other companies to only contain RSPO-certified sustainable palm oil and palm oil products?

2030
5. Actions for Next Reporting Period

5.1 Please outline activities that your company will take in the coming year to promote the production or consumption of certified sustainable palm oil (CSPO)

In order to promote the use of sustainable palm along the supply chain, we will further strengthen the communication on our palm goals and their importance. In addition, we will train our suppliers and business partners via dialogue and conferences in order to increase the availability of MB certified products. Further, we will continue to be an active member of the RSPO. No concrete action so far, but when talking to new customers, priority will be given to RSPO certified products.
Shared Responsibility

The Board of Governors of the Roundtable on Sustainable Palm Oil approved new Shared Responsibility rules on 31 October 2019, requiring all members to share sustainability requirements and obligations. Reporting of Shared Responsibility indicators will be done through several channels, including ACOP. As the implementation of Shared Responsibility reporting is still ongoing and in development, the Shared Responsibility section in ACOP is not yet final and may change in future ACOP cycles. For more information on Shared Responsibility, please go to https://rspo.org/news-and-events/news/what-are-the-new-shared-responsibility-rules or email the ACOP team at acop@rspo.org

Labour & Labour Rights

1.1 Does your company have a publicly-available policy covering Labour & Labour Rights?

Yes

1.1.1 Does the policy cover:

- ✔ No discrimination
- ✔ Wage and working conditions
- ✔ Freedom of association
- ✔ No child labour
- ✔ No harassment
- ✔ No forced or trafficked labour

Ethical Conduct & Human Rights

1.2 Does your company have a publicly-available Policy covering Ethical Conduct & Human Rights?

Yes

1.2.1 Does the policy cover:

- ✔ Recruitment
- ✔ Contractors
- [ ] Sub-Contractors & Third-Party Contractors

Land Use

1.3 Does your company have a publicly-available Policy covering Land Use?

No

Occupational Health & Safety

1.4 Does your company have a publicly-available Policy covering Occupational Health & Safety?

Yes
Climate Change & Greenhouse Gas (GHG)

1.5 Does your company have a publicly-available policy covering Climate Change & Greenhouse Gas (GHG)?

No

Complaints & Grievances

1.6 Does your company have a Complaints & Grievances Mechanism?

Yes

1.6.1 Is your Complaints & Grievance mechanism in line with the principles of the RSPO's grievance mechanism, which are the elements of fairness, transparency, and impartiality?

Yes

Smallholders

1.7 Does your company support oil palm independent smallholder groups?

No

1.7.3 Do you have any future plans to support oil palm Independent Smallholders?

No

1.7.4 Please explain why you are not planning to support oil palm independent smallholders

Because the volumes we use are not very large. When we increase the volumes of RSPO palm oil, then we will consider support for independents smallholders.
### Sustainable Palm Oil Policy

1.8 Does your company have a publicly-available Policy covering the implementation of RSPO Shared Responsibility principles?

Yes

### Waste Management

1.9 Does your company have a waste management plan?

No

### Water Management

1.10 Does your company have a water management plan?

No

### Energy Use

1.11 Does your company have an energy use plan covering fossil fuels and renewable energy?

No

### RSPO Services and Support

1.12 Does your company provide services and support to the RSPO, eg. participation in RSPO Working Groups and Task Forces

No

### Shared Responsibility Resourcing

1.13 Does your company have a plan to commit resources to ensure effective implementation of RSPO Shared Responsibility principles?

No
Challenges and Support

1.1 What significant obstacles or challenges has your company encountered in the promotion of certified sustainable palm oil (CSPO)? What efforts has your company taken to address these obstacles or challenges?

- Awareness of RSPO in the market
- Difficulties in the certification process
- Certification of smallholders
- Competition with non-RSPO members
- High costs in achieving or adhering to certification
- Human rights issues
- Insufficient demand for RSPO-certified palm oil
- Low usage of palm oil
- Reputation of palm oil in the market
- Reputation of RSPO in the market
- Supply issues
- Traceability issues
- No challenges faced
- Others

Others

-

1.2 In addition to the actions already reported in this ACOP report, what other ways has your company supported the vision of the RSPO to transform markets to make sustainable palm oil the norm?

- Engagement with business partners or consumers on the use of CSPO
- Engagement with government agencies
- Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations
- Promotion of physical CSPO
- Providing funding or support for CSPO development efforts
- Research & Development support
- Stakeholder engagement
- No actions taken
- Others

Others

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1.3 If your company has any other publicly-available reports or information regarding its palm oil-related policies and activities, please provide the links here

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