Particulars

About Your Organisation	
1.1 Member Name	
Mercur Handel GmbH	
1.2 Membership Number	
2-0725-17-000-00	
1.3 Membership Sector	
Palm Oil Processors and/or Trace	ers
1.4 Membership Category	
Ordinary	
1.5 Country	
Germany	
	ganisation produce, process, consume or sell any palm oil or any products containing
2.0 Does your company or org	anisation produce, process, consume or sell any palm oil or any products containing
2.0 Does your company or org derivatives of palm oil? Yes 2.1 Please select all description Multiple selections are allower will be required to complete the selection of the	n(s) that describe the palm oil-related activities of your company or organisation. d, and not limited to the primary sector of the member's RSPO membership. You he relevant ACOP section based on your selection(s).
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2.0 Does your company or org derivatives of palm oil? Yes 2.1 Please select all description Multiple selections are allowed will be required to complete the I own and operate oil palm estate I represent a palm oil Independe I own and operate independent per I own and operate independent per I trade or broker palm oil, palmer I am a refiner of palm oil or palmer I am a processor of intermediate I am a B2B distributor or wholes I manufacture final consumer (B3rd party contractors - Consumer I retail final consumer (B2C) processor of the party contractors	n(s) that describe the palm oil-related activities of your company or organisation. d, and not limited to the primary sector of the member's RSPO membership. You ne relevant ACOP section based on your selection(s). e(s) and/or palm oil mill(s) nt Smallholder farmer Group alm oil mills alm kernel crushing plants - Processors and/or Traders ternel oil or related products - Processors and/or Traders n kernel oil - Processors and/or Traders (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders alter of palm oil, palm kernel oil or related products - Processors and/or Traders (CC) products containing palm oil, palm kernel oil or related products. This includes products manufactured by Goods Manufacturers ducts containing palm oil, palm kernel oil or related products - Retailers

Particulars Page 1/1

Processors & Traders

1. Operational Profile

1.1 Please state your company's main activity within the palm oil supply chain.
Refiner of CPO and PKO
Palm Kernel Crusher
▼ Trader with Physical Possession
▼ Trader without Physical Possession
Integrated Refiner-Trader-Processor
Intermediate Products Producer
Power, Energy and Biofuel Processor
Animal Feed Producer
Oleochemicals Producer
✓ Distribution & Logistics
Other
Other

Processor and/or Trader Page 1/6

2. Palm Oil and Certified Sustainable Palm Oil Consumption

Information in Section 2.0 - Palm Oil and Certified Sustainable Palm Oil Sourcing is a mandatory declaration in your ACOP. This includes volume data on palm oil, palm kernel oil and related products consumed 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 include details of all certified and uncertified operations using palm oil, palm kernel oil and related products, owned and/or managed by the member and/or all entities that belong to the group.

Buying and selling palm oil and palm kernel oil derivates likefatty acids, oils, fatty esters, fatty alcohols, emulsifiersand glycerine, incl. storage, filling and transporting said material.

2.1.1 In which markets do you sell goods with palm oil and palm oil-related products?

Europe â°, Africa â°, Latin America â°, Rest of the World â°

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)

Processor and/or Trader Page 2/6

2.2 Volumes of uncertified and certified palm oil, palm kernel oil and related product sourced in the year

Description	Tonnes
Crude palm oil, including derivatives refined from CPO (tonnes)	18110.00
Crude palm kernel oil, including derivatives refined from CPKO (tonnes)	12742.00
Crude palm kernel expeller (tonnes)	0.00
Total	30852.00

2.3 Volume of RSPO-certified palm oil, palm kernel oil and related products sourced in the year (tonnes):

Description	Crude Palm Oil (CSPO) and CSPO Derivatives	Crude Palm Kernel Oil (CSPKO) and CSPKO Derivatives	Palm Kernel Expeller (CSPKE)
RSPO Credits from Mill / Crusher	0.00	0.00	0.00
RSPO Credits from Independent Smallholder	0.00	0.00	0.00
Mass Balance (MB)	690.00	356.00	0.00
Segregated (SG)	0.00	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00
Total	690.00	356.00	0.00

Processor and/or Trader Page 3/6

2.4 According to the volume information you have provided in Question PT.2.2 and Question PT.2.3, your company's certified palm oil, palm kernel oil and related products uptake is:

2.4.1 Please provide additional information on your certified palm oil, palm kernel oil and related products uptake calculated in PT.2.4. This may include changes due to business environment, evolving nature of operations or variations due to stock positions

2022 was plagued by shortages especially in RSPO MB PKO derivatives.

Furthermore, our purchasesd RSPO MB quantities have declined due to the fact, that Mercur Handel GmbH had substantial carry overs, of positive RSPO MB Balances which led to reduced procurement in RSPO MB material for the Calendar Year 2022.

2.5 What is the estimated percentage of Certified Sustainable Palm Oil in the palm oil, palm kernel oil and related products sold, traded or processed by your company in the following regions:

Percentage
80
0
0
0
0
0
10
5
5

Processor and/or Trader Page 4/6

3. TimeBound Plan

3.1 Which year did your company achieve (or expects to achieve) the RSPO supply chain certification or RSPO trader/distributor licence?
2017
3.2 Which year did your company start (or expect to start) to source any RSPO-certified palm oil and oil palm products?
2017
3.2.1 If the previous target year has not been met, please explain why.
Low availabilities of PKO MB derived quantities limited purchasing opportunities. High Carry over of positive Mass Balance from previous quarters leading to lower Procurement opportunities of Mass Balance derived quantities.
MB Sales thanks to carry overs remained acceptable.
3.5 If the TimeBound Plan commitments declared above do not cover all countries in which the member operates, please explain why

Processor and/or Trader Page 5/6

4. Actions For Next Reporting Period

4.1 Please outline activities that your company will take in the coming year to promote the production or consumption of certified sustainable palm oil (CSPO)
Participation in RSPO Working Group or Task Forces
Support Independent Smallholders (ISH)
Contribute to the RSPO Smallholder Trainer Academy
Financial contribution to the RSPO Smallholder Support Fund
Direct investments in Smallholder Certification projects
Involvement/direct investments in Jurisdictional/Landscape approach
Direct/collective investments in conservation and restoration initiatives
Financial contribution to support members with Remediation and Compensation (RaCP) process, direct/collective investments in conservation and restoration initiatives
Allocating FTE to promote the production or consumption of certified sustainable oil palm products
Specific policies and action plans by the member to promote CSPO production or consumption in the upstream or downstream supply chain, including target dates or broader policies that include such efforts
No activities planned
Others
Other

Processor and/or Trader Page 6/6

Yes

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 (SR) requirements will be done through ACOP and MyRSPO. As the process of verification of the reports is in development, the Shared Responsibility section in ACOP may change in future ACOP cycles. Evidence to show compliance to the SR requirements shall be uploaded via your membership profile in MyRSPO. Please login to your MyRSPO account and upload the relevant policies, plans and relevant reports there. If you do not have a policy or your policy does not cover all items, you will be required to provide a Declaration of Support for the relevant policy items in your MyRSPO profile. Additional information on the required policies and plans applicable to all sectors as well as the annual uptake targets for supply chain actors can be found on https://rspo.org/members/shared-responsibility or email the Shared Responsibility team at sharedresponsibility@rspo.org.

Information & Public Availability 1.1 Does your organisation have organisational management documents publicly-available? No **Ethical Conduct & Human Rights** 1.2 Does your organisation have a publicly-available Policy covering Ethical Conduct & Human Rights? Yes 1.2.1 Does the policy cover: Ethical conduct for contractors Ethical conduct for recruitment Respect of human rights, including for suppliers and sub-Contractors **Legal Compliance** 1.3 Does your organisation comply with all applicable legal requirements? Yes 1.4 Does your organisation require its third party contractors to comply with legal requirements, i.e. including a clause on legal compliance in the contracts? Yes Complaints & Grievances 1.5 Does your organisation have a Grievance Mechanism that is accessible to all affected parties? Yes 1.5.1 Is your Grievance mechanism in line with the principles of the RSPO's Complaints System?

Shared Responsibility Page 1/4

Land Use & FPIC

Informed Consent (FPIC) in the Palm Oil Supply chain?
No
Smallholders
1.7 Does your organisation support oil palm smallholders (groups)?
No
Labour & Labour Rights
1.8 Does your organisation have a publicly-available policy covering Labour & Labour Rights?
Yes
1.8.1 Does the policy cover:
✓ No discrimination and equal opportunities
Y Pay and working conditions at least at legal or industry minimum standards and are sufficient to provide decent living wages (DLW)
✓ Freedom of association and Collective bargaining
✓ Protection of children, as well as the workforce of suppliers and third-party contractors
✓ Prevention of all forms of harassment, including sexual harassment
✓ No forced or trafficked labour
Occupational Health & Safety
1.9 Does your organisation have a publicly-available Policy covering Occupational Health & Safety?
Yes
1.9.1 Does your organisation have a Standard Operating Procedure (SOP) for Occupational Health & Safety?
No

1.6 Does your organisation have a publicly-available policy covering Commitment to respect Free Prior and

Shared Responsibility Page 2/4

Waste Management

1.10a Does your organisation have a waste management plan that includes reduction, recycling, reusing and disposal based on the hazardous characteristics?
No
Water Management
1.11 Does your organisation have a water management plan to promote efficient use and continued availability of water sources?
No
Energy Use
1.12 Does your organisation have an energy use plan to improve the efficiency of the fossil fuels used and to optimise renewable energy?
No
Climate Change & Greenhouse Gas (GHG)
1.13 Does your organisation have a publicly-available policy covering Climate Change & Greenhouse Gas (GHG) including identification and assessment of GHG emissions and implementation of a plan to reduce or minimise them?
No

Shared Responsibility Page 3/4

Claims and labels

 ${\bf 1.15\ Does\ your\ organisation\ promote\ the\ use\ of\ off-product\ RSPO\ claims\ and\ labels?}$

No

Shared Responsibility Page 4/4

Challenges and Support

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?
Communication and/or engagement to transform the negative perception of palm oil
Engagement with business partners or consumers on the use of CSPO
Engagement with government agencies
Engagement with peers and clients
Promotion of CSPO through off product claims
Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations
Promotion of physical CSPO
☐ Promotion of physical CSPO ☐ Providing funding or support for CSPO development efforts
 □ Promotion of physical CSPO □ Providing funding or support for CSPO development efforts ☑ Research & Development support
 □ Promotion of physical CSPO □ Providing funding or support for CSPO development efforts ☑ Research & Development support □ Stakeholder engagement
 □ Promotion of physical CSPO □ Providing funding or support for CSPO development efforts ☑ Research & Development support □ Stakeholder engagement □ No actions taken
 □ Promotion of physical CSPO □ Providing funding or support for CSPO development efforts ☑ Research & Development support □ Stakeholder engagement
 □ Promotion of physical CSPO □ Providing funding or support for CSPO development efforts ☑ Research & Development support □ Stakeholder engagement □ No actions taken

Challenges & Support Page 1/1