Particulars

1.1 Member N	ame
WWF Internati	onal
1.2 Membersh	ip Number
6-0011-08-000	-00
1.3 Membersh	ip Sector
Environmental	or Nature Conservation Organisations (Non Governmental Organisations)
1.4 Membersh	ip Category
Ordinary	
1.5 Country	
United Kingdor	n
2.0 Does your derivatives of	company or organisation produce, process, consume or sell any palm oil or any products containing palm oil?
No	
including your	ct all the sectors that best describe the business activities of your company or organisation, • primary RSPO membershop sector. You may select multiple sectors and will be required to ACOP form for the relevant sectors
I am a bank or related produ	or financial institution that finances or supports companies or organisations that produce or manufacture palm oil, palm kernel oil cts
I am a conser	vation and environmental NGO supporting the sustainable development of the palm oil industry

I am a social and human development NGO supporting the sustainable development of the palm oil industry

I am an Affiliate member of the RSPO, indirectly involved in the palm oil industry

NGOs

1. Operational Profile

1.1 What are the main activities of your organisation?

For more than half a century, WWF has been working to protect the world's species and natural places, pushing for a more sustainable world. By working with local communities, governments, businesses, and other NGOs, we are defining new ways of working that will make a difference at a scale that matters to help redefine humanity's relationship with the planet. We have a presence in over 100 countries across the world, and our efforts have evolved from localised efforts in favour of a single species and individual habitats to an ambitious strategy to preserve biodiversity and achieve sustainable development across the planet.

Our mission is to stop the degradation of the planet's natural environment and to build a future in which people live in harmony with nature, by:

- 1. Conserving the world's biological diversity;
- 2. Ensuring that the use of renewable natural resources is sustainable; and
- 3. Promoting the reduction of pollution and wasteful consumption.

1.2 What activities has your organisation undertaken to publicise programmes to support the RSPO, RSPO certification, the uptake of RSPO-certified sustainable palm oil and oil palm products, or to support good standing RSPO members during the reporting period?

WWF works in close collaboration with businesses, governments of producing and consuming countries, investors, NGOs, consumers and multi-stakeholder initiatives to:

1. Promote sustainable palm oil in major markets and raise consumer awareness of the need to use sustainably produced and sourced palm oil. We work to advance supply chain transparency, traceability and decision support tools. One way we do this is through the Palm Oil Buyers Scorecard.

2. Encourage demand for sustainable palm oil among buyers and traders, both through direct engagement and a number of alliances. We promote the purchasing of sustainable palm oil and adoption of other downstream "buyer" actions.

3. Integrate environmental, social and governance (ESG) considerations into mainstream finance and create a resilient financial system through engagement with the financial institutions, banks and investors, promoting the sustainable palm oil agenda through platforms like the Sustainable Banking Assessment (SUSBA) tool and the Asia Sustainable Finance Initiative (ASFI).

4. Ensure that palm oil is produced responsibly. Working collaboratively with governments, producers and other stakeholders in production landscapes through the shared responsibility principle, WWF works on building the capacity of smallholders, engaging in sustainable land use planning processes, jurisdictional approach and implementing on-the-ground conservation and restoration projects.

In addition, WWF continues to play an active role in the RSPO Board of Governors as well as the standing committees, working groups and task forces. WWF International is strongly committed to the RSPO as a vehicle to help transform the market for palm oil to one that is environmentally and socially sustainable. WWF is a founding member of the RSPO and we continue to work towards mainstreaming sustainable palm oil production, trade and consumption around the world.

During the reporting period, WWF has been active within several working groups and task forces and, working on developing the resolutions pushed out during the RSPO RT 2022, supporting efforts to strengthen the RSPO systems and contribute to its credibility. WWF continually urges all companies in the palm oil value chain to be actively involved in producing, trading, procuring or investing in certified sustainable palm oil. WWF communicates publicly that companies should actively engage in a number of strategies to mitigate the impacts of irresponsible palm oil practices, including supporting the RSPO. Subsequently, WWF asks companies not to boycott palm oil, but rather to be part of the solution and drive change on the ground by supporting palm oil producers and smallholders to utilize responsible production practices.

WWF has worked to drive more transparency and consistency in RSPO reporting as highlighted in the study here. WWF encourages producers to pursue certification and buyers to develop ambitious time-bound targets for CSPO uptake and regularly report progress towards these targets. WWF works across the palm oil supply chain to promote sustainable palm oil to producers, traders, buyers, investors, financiers, consumers and other NGOs.

WWF also promotes sustainable palm oil to producers, traders, buyers, investors, financiers, consumers and other NGOs. We engage with governments in both producing and consuming regions to introduce policies that support the sustainable production and use of palm oil. WWF employs a broad range of strategies to enable its success, including one-on-one engagement with companies, engagement with business platforms, promotion of better management practices and sustainable land use planning, collaboration with producer and buyer country governments, and development and promotion of investment screens.

Among others, WWF undertook the following activities in 2022:

1. During 2022, WWF continued the corporate engagement with several companies included in the palm oil buyers scorecard. The follow-up engagements helped companies to improve their sustainability policies under our Corporate Strategic Partnership, make the transition to a sustainable palm oil supply chain, implement their sustainability commitments as well as contribute to investments on the ground.

2. The scorecard assessed companies on a range of sustainability criteria both within and beyond their palm oil supply chain, including their commitments to achieving 100% RSPO CSPO and progress against this commitment. In the scorecard and in our engagement with companies we emphasized the importance of transitioning to 100% physical CSPO, implementing and monitoring both social and labour policies and contributing to investments on the ground with time bound plans.

3. Since early 2020, WWF has continued to deliver the Asia Sustainable Palm Oil Links (ASPOL) programme, promoting sustainable production, trade and consumption in five focal countries in Asia (Indonesia, Malaysia, India, China and Singapore).

4. WWF commissioned 3 studies in 2022 - first understanding the financial flows from major global financial institutions to the palm oil buyers listed under the palm oil buyers scorecard 2021 and the second one focussed on exploring the types of incentives that can incentivise smallholders to adopt sustainable agricultural practices on palm oil landscapes. The third one study demonstrate business case for Certified Sustainable Palm Oil to facilitate transition towards sustainable business practices. The overarching aim of the study is to present a business case for CSPO and subsequently increase its uptake in the Asian market. We also commissioned internal research to understand the feasibility of palm oil for bioenergy.

5. Continued corporate engagement with key stakeholders including their POBS results, to give recommendations on key actions companies can take to transition to a sustainable palm oil supply chain and implement policies within corporates and sustainable sourcing policies with their suppliers.

6. In November 2022, WWF organised and facilitated the NGOs meeting in Kuala Lumpur at the onset of the RSPO RT 2022. This meeting saw participation from more than 80 attendees and over 20 different organisations.

7. Together with WWF-Malaysia, WWF-Indonesia, WWF-Singapore and the Global Palm Oil Team held a closed-door workshop with the RSPO (Roundtable on Sustainable Palm Oil) members in Kuala Lumpur. Jurisdictional projects in Sabah, Malaysia and Indonesia, involving traceability solutions for palm oil were presented. The event drew participation from over 50 representatives from 21 organisations, including palm oil companies and other non-profits.

Throughout the year WWF worked with the financial sector to align their best practices with RSPO principles. WWF provided analysis and recommendations to banks and investors to support their efforts to implement sustainable lending and investment best practices. WWF also provided one-on-one training and support to banks and investors to build their capacity on sustainable finance, including understanding palm oil sustainability issues and benefits of using RSPO certification for risk management and as an indicator of industry best practice.

In addition to these activities, WWF offices in key producing and consuming countries led national level engagement to support the uptake of RSPO CSPO. Key activities included:

- WWF Singapore represented and continues to represent SASPO (Singapore Alliance for Sustainable Palm Oil) as its Secretariat, driving the alliance's strategy and membership development. SASPO's members are united in their belief that increasing the market demand for certified sustainable palm oil is necessary to increase its production. SASPO held an inperson Workshop focusing on the actions businesses can take towards a sustainable palm oil sector in Singapore. Nearly 40 participants from Singapore-based companies across the palm oil supply chain were a part of the discussion. Speakers included experts from WWF. A short session was also conducted by speakers from RSPO on the different supply chain models with their pros and cons. WWF Singapore has developed a traceability tool - Hamurni, and WWF Indonesia is leading the engagement with the pilot mill that is still using Harmurni.

- WWF Malaysia showcased a short documentary on Bornean Elephants at COP15 in Montreal. The documentary showcases "Living Landscape Approach" as a model of innovative nature based solutions to protect biodiversity in balance with economic development at COP15. It recognises the progressive efforts of the Malaysian and Sabah state government in protecting its biodiversity through impactful policies and initiatives. In addition, it demonstrates the role of private corporations in providing innovative solutions to wildlife protection. This session was followed by a panel discussion by experts from WWF, including the Global Palm Oil Lead.

- 74 smallholders received their RSPO certification with the support from WWF Indonesia under the Rimba Harapan Production Cooperative.

- WWF India supports the India Sustainable Palm Oil Coalition (I-SPOC) which has continued to increase its membership. WWF India continued its corporate outreach efforts and participation in key industry events and sessions, such as the panel discussion on 'Incorporating Responsible Sourcing in Retail Supply Chains', at the Retail Leadership Summit (RLS 2022) organised by the Retailers Association of India (RAI). WWF-India also launched the 'Sustainable Palm Oil Procurement Guide for Conscious Buyers in India' developed by WWF with support from HSBC at the session. The guide talks about various methodologies and means on how to make the transition towards sustainable palm oil profitable and environmentally conscious. It highlights four key steps to increase the uptake of sustainable palm oil procurement across the supply chain. WWF India organised a webinar with RSPO on 'Transitioning to Sustainable Palm Oil: How and Why' for AKK buyers like Mars, Oetkar and Perfetti Van Melle.

- WWF South Korea in partnership with Seoul National University conducted a market based research on CSPO within the South Korean Palm Oil Industry (full report released in Feb 2023) and started strategizing and expanding engagement activities moving forward. There will also be greater collaboration with RSPO to drive the sustainable palm oil market in South Korea.

- WWF China continues to support the China Sustainable Palm Oil Alliance (CSPOA), a multi-stakeholder group that is gaining momentum as a platform to promote the agenda. In 2022, WWF China has continued to work with different stakeholders domestically and across the region to continue driving the sustainable palm oil uptake agenda. WWF China has organised two CSPOA Members Meetings, during which a roadmap was designed. Additionally, WWF China jointly organised a session of Green Value Chain under the ASEAN-China high-level Dialogue on Climate Change with FECO to facilitate a dialogue across ASEAN countries and stakeholders on sustainable palm oil. On "Global Orangutan Day", WWF China launched a consumer campaign #In for sustainable palm oil# in Wechat that reached over 7 million people.

1.3 What percentage of your organisation's overall activities focus on palm oil?

10%

1.4 Did members of your organisation participate in RSPO working groups and/or taskforces during the reporting period?

Yes

1.5 Does your organisation have any collaborations with public or private sector palm oil industry players to support them in their efforts to increase the production or consumption of certified sustainable palm oil (CSPO)?

Yes

1.6 How is your organisation's work on palm oil funded?

According to WWF's 2022 Annual Report, in FY22 the global WWF network raised €999 million across WWF International, programme offices and national organisations. This funding was attributed to individuals (55%), corporations (excluding royalties) (12%), trusts & foundations (11%), public sector (20%), and others (4%).

2. TimeBound Plan

2.1 Which year did your organisation start or expects to start participating in RSPO working groups and/or taskforces?

2007

2.2 Which year did your organisation start or expects to start undertaking and publicising programmes to support the RSPO, RSPO certification, uptake of RSPO-certified sustainable palm oil and oil palm products and/or good standing RSPO member?

2007

3. Actions for Next Reporting Period

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

- Training on sustainability topics, monitoring of implementation of sustainability topics
- Participation in RSPO Working Group or Task Forces;
- Support Independent Smallholders (ISH)
- Become a partner of the RSPO Smallholder Trainer Academy
- Provide technical support for Independent Smallholder Certification projects
- ✓ Involvement/direct investments in Jurisdictional/Landscape approach
- Y Promote and support Direct/collective investments in conservation and restoration initiatives
- Provide technical support 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 or
- 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

The Global Palm Oil team will work on the palm oil buyers scorecard 2024. The scorecard assesses companies on a range of sustainability criteria both within and beyond their palm oil supply chain, including their commitments to achieving 100% RSPO CSPO and progress against this commitment. At the backdrop of a changing policy environment and with the implementation of EUDR, the scorecard will shed light on efforts taken by the key industry players. This would enhance the network's engagement with stakeholders, enabling the network to give recommendations based on science-based research. In addition, the team is also working on the global consumer awareness campaign that entails production of educational videos to raise awareness among consumers about sustainable palm oil.

The Asia Sustainable Palm Oil Links (ASPOL) programme will continue to promote sustainable production, trade and consumption in Indonesia, Malaysia, India, China and Singapore. In production countries we plan to support jurisdictional approaches, sustainable land use planning, and group certification, as well as to support the transitions between MSPO & ISPO to RSPO. This year, we will also support group certification in India through group training.

In addition, we plan to ramp up efforts on consumer engagement in China and India as well as engage at the policy level to strengthen sustainable sourcing policies for palm oil. WWF China will work on two reports with the Foreign Economy and Trade University on (a) promoting sustainable commodities trade in China's key regions, and (b) leading companies' role of promoting global sustainable commodities' supply chain. In addition, WWF China plans to continue raising public awareness on palm oil deforestation issues.

WWF will continue its support for SASPO in the coming year, and develop a consumer facing campaign to support sustainable palm oil. SASPO will also look into restructuring its organisational structure, and will continue to reach out to existing and new members to commit to time-bound plans to achieve a 100% RSPO CSPO supply chain. At the same time, WWF Singapore will be exploring how Hamurni can be adapted for Natural Rubber and other commodities for ESG, EU DR reporting, as well as conducting more pilot studies using Harmurni in different landscapes.

WWF India continues engaging with stakeholders on driving the sustainable palm oil agenda through multiple platforms. WWF India aims to engage with industry associations (like FICCI, IBA) in leveraging their networks to strengthen outreach efforts, particularly with corporates, policymakers and financial institutions. Moreover, WWF India sees India's G20 Presidency as an opportunity to explore new ways to engage with the policymakers on responsible consumption and imports with the support of FOLU-CREST. With an improved covid situation, WWF India plans to host more physical meetings and events to promote Sustainable Palm Oil in India.

WWF is an active member of the Global Sustainable Palm Oil Network Initiative, a platform gathering many local/regional alliances such as RSPO, ISPOC, CSPOA, SASPO, DASPO, UK Roundtable etc. In 2022, WWF chaired 2 quarterly meetings.

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?

Yes

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?

Yes

Smallholders

1.7 Does your organisation support oil palm smallholders (groups)?

Yes			

1.7.1 Does your organisation report on the actions to support the inclusion of smallholders?

Yes

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?

Yes

Waste Management

1.10b Does your organisation have a statement of intent to reduce, recycle, reuse and disposal based on the hazardous characteristics?

Yes

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?

Yes

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?

- 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
- Y 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

https://wwf.panda.org/discover/our focus/food practice/sustainable production/palm oil/