Particulars

bout Your Or	ganisation
1.1 Member Na	me
D	
Danone	
1.2 Membership	Number
4-0295-12-000-0	0
1.3 Membership	Sector
Consumer Goods	Manufacturers
1.4 Membership	O Category
Ordinary	
1.5 Country	
France	
2.0 Does your co derivatives of pa	ompany or organisation produce, process, consume or sell any palm oil or any products containing alm oil?
Multiple selection will be required	all description(s) that describe the palm oil-related activities of your company or organisation. ons are allowed, and not limited to the primary sector of the member's RSPO membership. You to complete the relevant ACOP section based on your selection(s). ate oil palm estate(s) and/or palm oil mill(s)
I represent a pa	lm oil Independent Smallholder farmer Group
I own and opera	ate independent palm oil mills
I own and opera	ate independent palm kernel crushing plants - Processors and/or Traders
☐ I trade or broke	er palm oil, palm kernel oil or related products - Processors and/or Traders
I am a refiner o	f palm oil or palm kernel oil - Processors and/or Traders
I am a processo	or of intermediate (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders
	tributor or wholesaler of palm oil, palm kernel oil or related products - Processors and/or Traders
I manufacture f 3rd party contra	inal consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured lactors - Consumer Goods Manufacturers
I retail final con	nsumer (B2C) products containing palm oil, palm kernel oil or related products - Retailers
☐ I operate food r	retail outlets that use palm oil, palm kernel oil or related products - Retailers
I am a conserva	ation and environmental NGO supporting the sustainable development of the palm oil industry
I am a social an	nd human development NGO supporting the sustainable development of the palm oil industry

Particulars Page 1/1

Consumer Goods Manufacturers

1.	O	perational	Pr	ofil	le
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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
Group wide operations and brands for Essential Dairy and Plant-based (EDP) and Specialised Nutrition (SN)
2.1.1 In which markets does your company sell goods with palm oil and oil palm products?
Europe ,North America ,China,India,Malaysia,Indonesia,Africa ,Latin America ,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 RSPO-certified (IP, MB, SG and RSPO Credits/Book and Claim) and Non RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand and third-party brand products

Description	Tonnes
Total volume of crude palm oil (tonnes)	41151.00
Total volume of crude palm kernel oil (tonnes)	1058.00
Total volume of palm kernel expeller (tonnes)	0.00
Total volume of crude palm oil/palm kernel oil-based derivatives and fractions (tonnes)	18993.00
Total	61202.00

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.

Description	Percentage
Palm oil-based derivatives and fractions	95
Palm kernel oil-based derivatives and fractions	5

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.

Countries/Regions	Percentage
Europe	14
North America	50
Malaysia	1
Indonesia	24
China	0
India	0
Latin America	2
Africa	5
Rest of World	4

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:

Description	Crude/Refined Palm Oil (CSPO)	Crude/Refined Palm Kernel Oil (CSPKO)	Palm Kernel Expeller (CSPKE)	Certified Derivatives and Fractions
RSPO Credits from Mill / Crusher	0.00	0.00	0.00	0.00
RSPO Credits from Independent Smallholder	0.00	0.00	0.00	0.00
Mass Balance (MB)	0.00	732.00	0.00	1284.00
Segregated (SG)	40121.00	326.00	0.00	17708.00
Identity Preserved (IP)	0.00	0.00	0.00	0.00
Total	40121.00	1058.00	0.00	18992.00

 $2.4.1\ Please\ estimate\ the\ percentage\ of\ RSPO\text{-}certified\ derivatives\ and\ fractions\ (reported\ in\ Question\ CG.2.4)}$ 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

Description	Percentage
Certified Palm oil-based derivatives and fractions	95
Certified Palm kernel oil-based derivatives and fractions	5

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:

98.32%

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.

In 2014, Danone undertook to source 100% of its palm oil requirements from physically segregated sustainable palm oil suppliers certified by the Roundtable on Sustainable Palm Oil (RSPO) for the first time. Danone works with Earthworm Foundation to ensure traceability of palm oil. In 2023, 95% of the palm oil sourced by Danone was certified Roundtable on Sustainable Palm Oil (RSPO) segregated (88% in 2022), 3% was certified RSPO Mass Balance (9% in 2022) and the remaining 2% was conventional palm oil sourced and used in Africa (3% in 2022).

We have been working with our local teams to decrease the percentage of remaining conventional palm oil sourcing (by 1%). The conventional palm is sourced from and used locally in products for Ghana and Nigeria. During 2023 we made significant progress in closing the remaining non-RSPO volumes for Danone. This was primarily driven by securing our upstream supply chains against ongoing external factors causing volatility across the supply base. We are continuing at pace to close out our remaining gaps on achieving 100% RSPO certified volumes, targeting the remaining less accessible markets through continuous engagement with our Suppliers, training our local teams in preparation for SCC audits and taking learnings from other work in 2023 to ensure any move to certified volumes is sustainable.

According to its most recent mill mapping over the first semester 2023, Danone maintained 99% traceability to plantation.

These initiatives were recognized by the CDP and enabled Danone to obtain for the fifth year in a row the highest score possible in the CDP Forests–Palm questionnaire for its transparency and its environmental performance in fighting deforestation. In addition, the Group continues to publish updated list of its palm oil direct suppliers and mills as well as the grievance process on its website.

Danone issued its Renewed Forest Policy in December 2022 committing to delivering verified deforestation and conversion free supply chains and moving towards a forest positive future. This policy applies to all materials Danone sources that are potentially linked to deforestation or land conversion, and has specific targets and timelines for five priority commodities: palm oil, soy, animal feed, cocoa, and paper & board. We have adopted the following commodity-specific commitments for palm oil:

- 100% RSPO Segregated or Independent Smallholder Credits for all our palm oil use by 2025;
- 100% traceability of palm oil to plantation by 2023;
- Top five direct suppliers will match our commitments by 2025.

 $2.6\ Please\ estimate\ the\ regional\ sales\ volume\ distribution\ of\ your\ company's\ RSPO\ certified\ palm\ oil,\ palm\ kernel\ oil\ and\ related\ products\ (as\ declared\ in\ Question\ 2.4)\ in\ the\ following\ countries/regions:$

Countries/Regions	Percentage
Europe	14
North America	51
Malaysia	1
Indonesia	25
China	0
India	0
Latin America	2
Africa	3
Rest of World	4

3. TimeBound Plan

3.1 Which year did your company achieve (or expects to achieve) the RSPO supply chain certification?
2011
3.2 Which year did your company begin (or expects to begin) using RSPO-certified sustainable palm oil and palm oil products in own-brand products
2011
3.2.1 If the previous target year has not been met, please explain why.
-
3.3 Which year did your company begin (or expects to begin) using only RSPO-certified sustainable palm oil and palm oil products from any supply chain option in own-brand products.
2014

3.3.1 If the previous target year has not been met, please explain why.

In 2014, Danone undertook to source 100% of its palm oil requirements from physically segregated sustainable palm oil suppliers certified by the Roundtable on Sustainable Palm Oil (RSPO) for the first time. Danone works with Earthworm Foundation to ensure traceability of palm oil. In 2023, 95% of the palm oil sourced by Danone was certified Roundtable on Sustainable Palm Oil (RSPO) segregated (88% in 2022), 3% was certified RSPO Mass Balance (9% in 2022) and the remaining 2% was conventional palm oil sourced and used in Africa (3% in 2022).

We have been working with our local teams to decrease the percentage of remaining conventional palm oil sourcing (by 1%). The conventional palm is sourced from and used locally in products for Ghana and Nigeria. During 2023 we made significant progress in closing the remaining non-RSPO volumes for Danone. This was primarily driven by securing our upstream supply chains against ongoing external factors causing volatility across the supply base. We are continuing at pace to close out our remaining gaps on achieving 100% RSPO certified volumes, targeting the remaining less accessible markets through continuous engagement with our Suppliers, training our local teams in preparation for SCC audits and taking learnings from other work in 2023 to ensure any move to certified volumes is sustainable.

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- 100% RSPO Segregated or Independent Smallholder Credits for all our palm oil use by 2025;
- 100% traceability of palm oil to plantation by 2023;
- Top five direct suppliers will match our commitments by 2025.

3.4 Which year did your company begin (or expects to begin) using only RSPO-certified sustainable palm oil and palm oil products from physical supply chain options (Identity Preserved, Segregated and/or Mass Balance) in own-brand products.

2014

3.4.1 If the previous target year has not been met, please explain why.

In 2014, Danone undertook to source 100% of its palm oil requirements from physically segregated sustainable palm oil suppliers certified by the Roundtable on Sustainable Palm Oil (RSPO) for the first time. Danone works with Earthworm Foundation to ensure traceability of palm oil. In 2023, 95% of the palm oil sourced by Danone was certified Roundtable on Sustainable Palm Oil (RSPO) segregated (88% in 2022), 3% was certified RSPO Mass Balance (9% in 2022) and the remaining 2% was conventional palm oil sourced and used in Africa (3% in 2022).

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- 100% RSPO Segregated or Independent Smallholder Credits for all our palm oil use by 2025;
- 100% traceability of palm oil to plantation by 2023;
- Top five direct suppliers will match our commitments by 2025.

3.5 If the TimeBound Plan commitments declared above do not cover all countries in which the member operates, please explain why

Our time-bound Plan commitment declared above covers all countries in which Danone operates

4. Trademark Use

4.1 Does your company use or plan to use the RSPO Trademark in own-brand products?
No
4.3 Please explain why your company does not plan to use the RSPO Trademark in own-brand products
Challenging reputation of palm oil
✓ Confusion among end-consumers
Costs of changing labels
Difficulty of applying for RSPO Trademark
Lack of customer demand
Limited label space
✓ Low consumer awareness
✓ Low usage of palm oil
Risk of supply disruption
Others
Others

5. Actions for Next Reporting Period

cor	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		
Y	Others		

5.1 Please outline activities that your company will take in the coming year to promote the production or

Other

Company palm commitments are integrated within the Renewed Forest Policy published in December 2022. Link here: https://www.danone.com/content/dam/danone-corp/danone-com/about-us-impact/policies-and-commitments/en/2022/danone-renew-forest-policy-dec-2022.pdf.

Danone is committed to delivering verified deforestation and conversion free supply chains across five priority commodities by 2025 and moving to a forest-positive future: palm oil, soy, animal feed, cocoa, and paper & board. We will address all forms of deforestation and land conversion, regardless of whether or not it occurs legally or illegally in production regions, in accordance with the definitions agreed within the Accountability Framework initiative (AFi). A commodity and/or regionally specific cut-off date is present for each commodity, with 31 December 2020 being used, at the latest, where a more specific agreement is not in place.

This commitment is embedded within its reframed sustainability journey 'Danone Impact journey' https://www.danone.com/fr/about-danone/sustainable-value-creation/danone-impact-journey.html Our strategy to achieve this includes:

- 1. Clean Supply Chains by 2025: Our supply chains will be fully traceable and verified deforestation- and conversion-free (for commodities in scope). For palm oil, we aim to achieve 100% RSPO Segregated or independent smallholder credits for palm oil by 2025 and 100% traceability of palm oil to plantation by 2023.
- 2. Responsible Suppliers by 2025: We will have cascaded Deforestation- and Conversion-Free commitments in line with our cut-off dates through our direct supply chain. The suppliers we source from will share and meet our commitments across their entire operations, not just for what they supply to us. For palm oil, we aim to have our top five direct suppliers match our commitments by 2025.
- 3. Regeneration by 2030: We will have supported landscape projects that protect and restore vital ecosystems, with a focus where relevant on strengthening farmer livelihoods. Partnerships and coalitions are central to our impact. We will establish a monitoring, reporting, and verification system, with publicly available indicators of progress, grievances, and the steps taken to correct non-conformances. For instance, by disclosing supply chain details in Forest Policy Update, CDP Forest and Annual Report, palm plantation disclosure and continuing to publish the complete list of companies and mills supplying our business.

We will continue to work with our peers and producers to find effective and scalable solutions. For palm oil, collaboration will take place through understanding risks in emerging regions (e.g. Africa), and the routes for certified material sourcing; effective smallholder support programmes; and working with other palm oil users to promote strengthening their groupwide commitments and actions to become responsible suppliers. These efforts will extend across our sector through the Consumer Goods Forum's Forest Positive Coalition as well as through the commodity-specific channels (for instance Palm working froup within CGF-FPC).

Danone participates in multi stakeholder projects with suppliers beyond T1.

Danone has been a Supporter of the Siak Pelalawan Landscape Programme (SPLP) since it was launched in 2019 in Indonesia. Members are Cargill, PepsiCo, Musim Mas, Unilever, Nestle and L'Oreal, and Supporters are Danone and Sinar Mas. The 5 year programme's goals are:

- 1. Protect and enhance forests, peatlands and natural ecosystems. By 2025, palm oil produced in and sourced from the districts is verified deforestation and peatland development free;
- 2. Empower palm oil smallholders and surrounding communities to achieve improved livelihoods. By 2025, in at least 50 high priority villages in the districts, the livelihoods of palm oil farmers and their communities has improved;
- 3. Respect labor and community rights in the palm oil sector. By 2025, palm oil in the districts is produced with respect for human rights or workers and communities;
- 4. Pursue sustainable palm oil production goals through improved district policies and plans. By 2025, functioning multistakeholder partnership platforms are in place that include the local government and provide clear governance and

transparent reporting on sustainable palm oil production in the districts.

Danone's commitment is on Goal 2: by 2025, for at least 50 high priority villages in Siak and Pelalawan the livelihoods of palm oil farmers and their communities has improved. To date, SPLP has supported 39 villages and trained 3,460 farmer communities on sustainable land use establishing a systemic enabling condition directly from the grassroots to protect the remaining natural ecosystems and create sustainable livelihood

Also, since 2019, Danone has worked with Livelihoods Fund (L3F), Mars Inc, L'Oréal, Musim Mas, SNV and ICRAF to design a Landscape project in Indonesia that demonstrates that a transparent and biodiverse palm oil model is doable for independent smallholders. The Project aims to develop sustainable, deforestation-free and traceable palm supply chains for Mars and Danone, while contributing to the adoption of regenerative agriculture in palm production, to the conservation of forest areas and the rehabilitation of degraded land, the promotion of landscape planning at the level of local authorities and the empowerment of independent smallholders and local communities, which will help to ensure the sustainability of this ambitious transformation project.

The project will span ten years and has the following main targets:

- Sustain a deforestation-free supply chain for 13 villages
- Regenerate 8,000 hectares of degraded land of wich 801 are already regenerated
- Restore local biodiversity in 3,500 hectares,
- Improve the livelihoods of 2,500 independent smallholder farmers and their families. 844 farmers are already enrolled.

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.

https://rspo.org/members/shared-responsibility or email the Shared Responsibility team at sharedresponsibility@rspo.org.
SR 1. Transparency
1.1 Does your organisation have organisational management documents publicly-available?
Yes
SR 2. Ethical Conduct
1.2 Does your organisation have a publicly-available policy covering Ethical Conduct, including for recruitment and contractors?
Yes
SR 3 and SR 4. 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?
Yes
SR 7. Claims and labels
1.7a Does your organisation promote the use of off-product RSPO claims and labels?
No
SR 8. Information and outreach activities
1.8 Does you organisation implement transparent communication and outreach activities to promote sustainable palm oil?
Yes
SR 9. Human Rights
1.9 Does your organisation have a publicly-available Policy on respect for human rights, including for suppliers and sub-contractors?
Yes

Shared Responsibility Page 1/4

✓ No forced or trafficked labour

SR 10. Complaints & Grievances
1.10 Does your organisation have a Grievance Mechanism that is accessible to all affected parties?
Yes
1.10.1 Is your Grievance mechanism in line with the principles of the RSPO's Complaints System?
Yes
SR 11 and SR 12. Land Use and FPIC
1.11a Does your organisation have a policy covering Commitment to respect Free Prior and Informed Consent (FPIC) in the operational Palm Oil Supply chain?
Yes
1.11a.1 Does your organisation have a procedure in place to identify legal, customary or user rights, and people entitled to compensation?
No
SR 13 and SR 14. Smallholders inclusion
1.13 Does your organisation support oil palm smallholders (groups)?
Yes
CD 17 CD 20 I I
SR 15 - SR 20. Labour & Labour Rights
1.15 Does your organisation have a publicly-available policy covering Labour & Labour Rights?
Yes
1.15.1 Does the policy cover:
✓ No discrimination and equal opportunities
Y Pay and conditions of the workers.
✓ Freedom of association and Collective bargaining
✓ Protection of children and remediation for suppliers and third party contractors.
Prevention of all forms of harassment, including sexual harassment

Shared Responsibility Page 2/4

SR 21. Occupational Health & Safety

1.21 Does your organisation have a publicly-available Policy covering Occupational Health & Safety?
Yes
SR 22. Waste Management
1.22a Does your organisation have a waste management plan that includes reduction, recycling, reusing and disposal based on the hazardous characteristics?
Yes
1.22a.1 Is this plan implemented?
Yes
SR 23. Water Management
1.23 Does your organisation have a water management plan to promote efficient use and continued availability of water sources?
Yes
1.23.1 Is this plan implemented?
Yes
SR 24. Energy Use
1.24 Does your organisation have an energy use plan to improve the efficiency of the fossil fuels used and to optimise renewable energy?
Yes
1.24.1 Are there records of implementation of the plan ie. monitoring and reporting?
Yes
SR 25. Cllimate Change and Greenhouse Gases (GHG)
1.25 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

Shared Responsibility Page 3/4

SR 26. Promotion of certification/uptake

1.26b Does your organisation meet the SR CSPO uptake target?	
No	
1.26b.1 Why not?	
Lack of knowledge on the SR uptake target and /or how to calculate it	
Lack of suppliers.	
Lack of demand from my clients	
✓ Other	
Others	
There is a remaining 2% of conventional palm oil sourced directly and used in Africa. Our CSPO% has been increasing compared to last year and we are working with our local teams to ensure the transition of the remaining 2% to MB certification. During 2023 we made significant progress in closing the remaining non-RSPO volumes for Danone. This was primarily driven by securing our upstream supply chains against ongoing external factors causing volatility across the supply base. We are continuing at pace to close out our remaining gaps on achieving 100% RSPO certified volumes, targeting the remaining less accessible markets through continuous engagement with our Suppliers, training our local teams in preparation for SCC audits and taking learnings from other work in 2023 to ensure any move to certified volumes is sustainable.	
SR 27. Sustainable Palm Oil Policy	
1.27a Does your organisation have other relevant policies as a sustainable palm oil sourcing policy?	
Yes	
SR 28 and SR 29. Support and resourcing	
1.28 Doos your organisation provides services and support to DSPO and resources to implement SD?	

1.28 Does your organisation provides services and support to RSPO and resources to implement SR?

Yes

Shared Responsibility Page 4/4

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

Danone is committed to achieving verified Deforestation and conversion free supply chains by 2025 for key commodities including palm and to working together with peers and other key stakeholders to help eradicate forced labor. That said, we recognize the systemic challenges that remain prevalent in the palm oil industry and act to address these challenges (such as deforestation, worker rights, livelihood) and promote certified sustainable palm oil (CSPO).

To address these challenges, Danone has adopted the following commitments in its 2022 Renewed Forest Policy to promote CSPO:

- 1. Clean Supply Chains by 2025: Our supply chains will be fully traceable and verified deforestation- and conversion-free (for commodities in scope). For palm oil, we aim to achieve 100% RSPO Segregated or independent smallholder credits for palm oil by 2025. In 2023 we achieved 98.3% of RSPO certification. The remaining conventional volume are produced and used in Africa.
- During 2023 we made significant progress in closing the remaining non-RSPO volumes for Danone. This was primarily driven by securing our upstream supply chains against ongoing external factors causing volatility across the supply base.
- We are continuing at pace to close out our remaining gaps on achieving 100% RSPO certified volumes, targeting the remaining less accessible markets through continuous engagement with our Suppliers, training our local teams in preparation for SCC audits and taking learnings from other work in 2023 to ensure any move to certified volumes is sustainable.
- Looking toward 2024 we are actioning our plan to certify our remaining sites and are in close collaboration with our Suppliers to coordinate the move to RSPO certified material.

We also aim to reach and maintain traceability to plantation by 2023.

2. Responsible Suppliers by 2025: We will have cascaded Deforestation- and Conversion-Free commitments in line with our cut-off dates through our direct supply chain. The suppliers we source from will share and meet our commitments across their entire operations, not just for what they supply to us. For palm oil, we aim to have our top five direct suppliers match our commitments by 2025.

Additionally, we actively engage with peers, business partners and consumers to promote CSPO. We are a member of Consumer Goods Forum Forest Positive Coalition (as well as the Palm working froup within CGF-FPC) which aims to take collective actions and accelerate a forest positive future and the role of certification such as RSPO is recognised as a key component of the coalition's approach. Furthermore, Danone supports RSPO efforts to reinforce its grievance process in case of noncompliance.

Challenges & Support Page 1/3

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	
\checkmark	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	
	Providing funding or support for CSPO development efforts	
	Research & Development support	
	Stakeholder engagement	
	No actions taken	
Y	Others	

Others

Danone is committed to achieving verified Deforestation and conversion free supply chains by 2025 for key commodities including palm and to working together with peers and other key stakeholders to help eradicate forced labor. That said, we recognize the systemic challenges that remain prevalent in the palm oil industry and act to address these challenges (such as deforesation, worker rights, livelihood).

1.2 In addition to the actions already reported in this ACOP report, what other ways has your company supported

To address these challenges, Danone has adopted the following commitments in its 2022 Renewed Forest Policy to promote sustainable palm oil:

- 1. Clean Supply Chains by 2025: Our supply chains will be fully traceable and verified deforestation- and conversion-free (for commodities in scope). For palm oil, we aim to achieve 100% RSPO Segregated or independent smallholder credits for palm oil by 2025 and reach and maintain 100% of traceability to plantation by 2023.
- 2. Responsible Suppliers by 2025: We will have cascaded Deforestation- and Conversion-Free commitments in line with our cut-off dates through our direct supply chain. The suppliers we source from will share and meet our commitments across their entire operations, not just for what they supply to us. For palm oil, we aim to have our top five direct suppliers match our commitments by 2025.
- 3. Regeneration by 2030: We will have supported landscape projects that protect and restore vital ecosystems, with a focus where relevant on strengthening farmer livelihoods. Partnerships and coalitions are central to our impact. We have also upgraded the Danone Sustainability Principles in 2022, which firmly include the land rights of communities and indigenous peoples in the standards all employees and suppliers must uphold as well as a Deforestation & Conversion Free commitment for their operations and supply chains that aligns with NDPE (No Deforestation, No Peat, No Exploitation) requirements and with the Accountability Framework Initiative.

Additionally, we actively engage with peers, business partners and consumers to promote sustainable palm oil. We are a member of Consumer Goods Forum Forest Positive Coalition (as well as the Palm working froup within CGF-FPC) which aims to take collective actions and accelerate a forest positive future and the role of certification such as RSPO is recognised as a key component of the coalition's approach. Furthermore, we have been recognized by the WWF Palm Oil Buyers Scorecard (21.68 out of 24 points in 2023, positioning Danone at 8th place among 285 companies) for our commitments and actions in favor of sustainable palm oil. Finally, Danone supports RSPO efforts to reinforce its grievance process in case of noncompliance.

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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://www.danone.com/fr/about-danone/sustainable-value-creation/danone-impact-journey.html

https://www.danone.com/content/dam/danone-corp/danone-com/about-us-impact/policies-and-commitments/en/2022/danone-renew-forest-policy-dec-2022.pdf

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