## **Particulars**

About Your C	Organisation
1.1 Member 1	Name
MEGGLE Gm	hH & Co KG
WILOULE OIL	on & co.kg
1.2 Members	nip Number
2-0213-11-000	0-00
1.3 Members	hip Sector
Palm Oil Proce	essors and/or Traders
1.4 Members	nip Category
Ordinary	
1.5 Country	
Germany	
2.0 Does your derivatives of	company or organisation produce, process, consume or sell any palm oil or any products containing palm oil?
Yes	
Multiple selec	ect all description(s) that describe the palm oil-related activities of your company or organisation. etions are allowed, and not limited to the primary sector of the member's RSPO membership. You ed to complete the relevant ACOP section based on your selection(s).
	perate oil palm estate(s) and/or palm oil mill(s)
_	palm oil Independent Smallholder farmer Group
	perate independent palm oil mills
. <b>.</b>	perate independent palm kernel crushing plants - Processors and/or Traders
_	oker palm oil, palm kernel oil or related products - Processors and/or Traders
_	er of palm oil or palm kernel oil - Processors and/or Traders
	ssor of intermediate (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders
	distributor or wholesaler of palm oil, palm kernel oil or related products - Processors and/or Traders
I manufactur 3rd party cor	re final consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured by tractors - Consumer Goods Manufacturers
I retail final	consumer (B2C) products containing palm oil, palm kernel oil or related products - Retailers
I operate foo	nd retail outlets that use palm oil, palm kernel oil or related products - Retailers
I am a conse	rvation and environmental NGO supporting the sustainable development of the palm oil industry

Particulars Page 1/1

## **Processors & Traders**

1 (	<b>)</b>	al Duagla
1. (	peration	al 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.

MEGGLE Slovakia s.r.o. (former Rajo a.s.):

Production and distribution of convenience products for professional kitchens containing RSPO certified MB/ SG palm oil, MB/ SG palm kernel oil or and derivates.

MEGGLE GmbH & Co. KG:

Production and distribution of fat powders and emulsifier blends containing RSPO certified MB/ SG palm oil, MB/ SG palm kernel oil or and derivates and distribution of convenience products for professional kitchens containing RSPO certified MB/ SG palm oil, MB/ SG palm kernel oil or and derivates.

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

Europe ,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)

Processor and/or Trader Page 2/6

# 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 product sourced in the year

Description	Tonnes
Crude palm oil, including derivatives refined from CPO (tonnes)	2438.00
Crude palm kernel oil, including derivatives refined from CPKO (tonnes)	7775.00
Crude palm kernel expeller (tonnes)	0.00
Total	10213.00

#### 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)	0.00	1204.00	0.00
Segregated (SG)	2186.00	534.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00
Total	2186.00	1738.00	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	Q	4	7	0,	/
1	х	4	/	4	n

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

Change in consumer purchasing behavior due to inflation and war in the EU.

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:

Countries/Regions	Percentage
Europe	66
North America	0
Malaysia	0
Indonesia	0
China	0
India	0
Latin America	22
Africa	4
Rest of World	8

Processor and/or Trader Page 4/6

3.1 Which year did your company achieve (or expects to achieve) the RSPO supply chain certification or RSPO trader/distributor licence?  3.2 Which year did your company start (or expect to start) to source any RSPO-certified palm oil and oil palm products?  2012  3.2.1 If the previous target year has not been met, please explain why.  The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.  3.3 Which year did your company achieve (or expects to achieve) 100% RSPO certification of all palm product processing facilities.  N/A  3.3.1 If the previous target year has not been met, please explain why.  The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.  3.4 Year expected to only source RSPO-certified palm oil and oil palm products.	3. TimeBound Plan
3.2 Which year did your company start (or expect to start) to source any RSPO-certified palm oil and oil palm products?  2012  3.2.1 If the previous target year has not been met, please explain why.  The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.  3.3 Which year did your company achieve (or expects to achieve) 100% RSPO certification of all palm product processing facilities.  N/A  3.3.1 If the previous target year has not been met, please explain why.  The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.  3.4 Year expected to only source RSPO-certified palm oil and oil palm products.	
2012  3.2.1 If the previous target year has not been met, please explain why.  The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.  3.3 Which year did your company achieve (or expects to achieve) 100% RSPO certification of all palm product processing facilities.  N/A  3.3.1 If the previous target year has not been met, please explain why.  The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.  3.4 Year expected to only source RSPO-certified palm oil and oil palm products.	2012
3.2.1 If the previous target year has not been met, please explain why.  The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.  3.3 Which year did your company achieve (or expects to achieve) 100% RSPO certification of all palm product processing facilities.  N/A  3.3.1 If the previous target year has not been met, please explain why.  The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.  3.4 Year expected to only source RSPO-certified palm oil and oil palm products.	
The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.  3.3 Which year did your company achieve (or expects to achieve) 100% RSPO certification of all palm product processing facilities.  N/A  3.3.1 If the previous target year has not been met, please explain why.  The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.  3.4 Year expected to only source RSPO-certified palm oil and oil palm products.	2012
3.3 Which year did your company achieve (or expects to achieve) 100% RSPO certification of all palm product processing facilities.  N/A  3.3.1 If the previous target year has not been met, please explain why.  The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.  3.4 Year expected to only source RSPO-certified palm oil and oil palm products.	3.2.1 If the previous target year has not been met, please explain why.
N/A  3.3.1 If the previous target year has not been met, please explain why.  The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.  3.4 Year expected to only source RSPO-certified palm oil and oil palm products.	The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B produc
3.3.1 If the previous target year has not been met, please explain why.  The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.  3.4 Year expected to only source RSPO-certified palm oil and oil palm products.	
The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.  3.4 Year expected to only source RSPO-certified palm oil and oil palm products.	N/A
3.4 Year expected to only source RSPO-certified palm oil and oil palm products.	3.3.1 If the previous target year has not been met, please explain why.
	The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B produc
	3.4 Year expected to only source RSPO-certified palm oil and oil palm products.
N/A	N/A

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

The MEGGLE Group is reacting on customer demands regarding the use of RSPO certified raw materials in B2B products.

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

Applies globally

Processor and/or Trader Page 5/6

### 4. Actions For Next Reporting Period

	Please outline activities that your company will take in the coming year to promote the production or assumption 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
lee	Others
Otl	ner en er en e
pro	hers: The MEGGLE Group is reacting to consumer demands for sustainable Palm Oil. In fact, we are offering and omoting the available RSPO-grades, but we can not commit milestones on ourselves. Within our company group we plan roll-out our RSPO activities in 2024 to further products.

Processor and/or Trader Page 6/6

1. Operational Profile

## **Consumer Goods Manufacturers**

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

MEGGLE Slovakia s.r.o. (former Rajo a.s.) and MEGGLE GmbH & Co. KG
2.1.1 In which markets does your company sell goods with palm oil and oil palm products?
Europe ,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 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)	972.00
Total volume of crude palm kernel oil (tonnes)	1330.00
Total volume of palm kernel expeller (tonnes)	0.00
Total volume of crude palm oil/palm kernel oil-based derivatives and fractions (tonnes)	0.00
Total	2302.00

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	0
Palm kernel oil-based derivatives and fractions	0

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	90
North America	0
Malaysia	0
Indonesia	0
China	0
India	0
Latin America	0
Africa	5
Rest of World	5

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)	62.00	298.00	0.00	0.00
Segregated (SG)	932.00	26.00	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00	0.00
Total	994.00	324.00	0.00	0.00

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

Description	Percentage
Certified Palm oil-based derivatives and fractions	0
Certified Palm kernel oil-based derivatives and fractions	0

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:

57.25%

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.

Change in consumer purchasing behavior due to inflation and war in the EU.

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

Countries/Regions	Percentage
Europe	100
North America	0
Malaysia	0
Indonesia	0
China	0
India	0
Latin America	0
Africa	0
Rest of World	0

3. TimeBound Plan

3.1 Which year did your company achieve (or expects to achieve) the RSPO supply chain certification?	
2012	

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

2012

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

Lack of customer demand.

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.

2030

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

Lack of customer demand.

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.

2030

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

Lack of customer demand.

3.6.3 Please explain why your company does not have such a TimeBound Plan

There is no customer demand to use 100 % certified palm products, or to reach a defined target.

#### 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

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)
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
Active presentation of RSPO Sustainability. Ongoing usage of the sales tools and promotional material.

### **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?
Yes
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

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?
Yes
SR 13 and SR 14. Smallholders inclusion  1.13 Does your organisation support oil palm smallholders (groups)?
No
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
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
✓ No forced or trafficked labour

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
SR 27. Sustainable Palm Oil Policy
1.27a Does your organisation have other relevant policies as a sustainable palm oil sourcing policy?
No
SR 28 and SR 29. Support and resourcing
1.28 Does your organisation provides services and support to RSPO and resources to implement SR?
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?	
<b>Y</b>	Awareness of RSPO in the market
	Difficulties in the certification process
	Certification of smallholders
$\checkmark$	Competition with non-RSPO members
	High costs in achieving or adhering to certification
	Human rights issues
$\mathbf{Y}$	Insufficient demand for RSPO-certified palm oil
	Low usage of palm oil
$\checkmark$	Reputation of palm oil in the market
	Reputation of RSPO in the market
	Supply issues
	Traceability issues
	No challenges faced
	Others
Others -	
<ul> <li>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?</li> <li>Communication and/or engagement to transform the negative perception of palm oil</li> </ul>	
	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
$\checkmark$	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
$\checkmark$	Research & Development support
	Stakeholder engagement
	No actions taken
	Others
Others	
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://cdn.meggle.com/uploads/sites/2/2024/02/MEGGLE-Sustainability-Report-2022-2023-1.pdf	

Challenges & Support Page 1/1