

Particulars

About Your Organisation

1.1 Member Name

Givaudan SA

1.2 Membership Number

2-0225-11-000-00

1.3 Membership Sector

Palm Oil Processors and/or Traders

1.4 Membership Category

Ordinary

1.5 Country

Switzerland

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

Yes

2.1 Please select ALL the palm oil-related activity(ies) that describe your company or organisation as multiple selections are allowed. ACOP reporting is NOT limited to the primary sector of the member's RSPO membership. You will be required to complete the relevant ACOP section based on your selection(s).

- ☐ I own and operate oil palm estate(s)
- ☐ I represent a palm oil Independent Smallholder farmer Group
- ☐ I own and operate palm oil mills
- ☐ I own and operate palm kernel crushing plants - Processors and/or Traders
- ☐ I trade or broker palm oil, palm kernel oil or related products - Processors and/or Traders
- ☐ I am a refiner of palm oil or palm kernel oil - Processors and/or Traders
- ☒ I am a processor of intermediate (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders
- ☐ I am a B2B distributor or wholesaler of palm oil, palm kernel oil or related products - Processors and/or Traders
- ☐ I manufacture final consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured by 3rd party contractors - Consumer Goods Manufacturers
- ☐ I retail final consumer (B2C) products containing palm oil, palm kernel oil or related products - Retailers
- ☐ I operate food retail outlets that use palm oil, palm kernel oil or related products - Retailers
- ☐ I am a conservation 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

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

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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.

Our RSPO certified sites:

Givaudan France Naturals
NATUREX AUSTRALIA PTY LIMITED
FRAGRANCE OILS (INTERNATIONAL) LIMITED
Givaudan Suisse SA - Vernier
Givaudan France SAS
Givaudan Suisse AG
Givaudan UK Ltd - Ashford
Givaudan de Mexico SA de CV
EXPRESSIONS PARFUMÉES SAS
Givaudan Singapore Pte Ltd
PT. Givaudan Indonesia
GIVAUDAN AUSTRALIA PTY LIMITED
Givaudan Fragrances Corporation
Givaudan (India) Pvt Ltd
drom international, Inc. USA
Givaudan Argentina SA
Givaudan do Brasil Ltda
Givaudan (Thailand) Ltd
Givaudan Colombia SA
Givaudan South Africa (Pty) Ltd
Givaudan Japan K.K.
Givaudan NZ Ltd
Givaudan Fragrances (Shanghai) Ltd
Givaudan Fragrances (Changzhou) Ltd
Givaudan Hungary KFT.
Givaudan International AG
Givaudan Specialty Products (Shanghai) Ltd
Givaudan Fragrances (Guangzhou) Ltd
Givaudan Deutschland GmbH
Givaudan Nederland B.V.
Givaudan Rus, LLC
Givaudan Aroma Ve Esans Sanayi
Givaudan Austria GmbH
Givaudan UK Ltd
GIVAUDAN NORTH EUROPE AB
Givaudan Ibérica, S.A.
GIVAUDAN POLSKA SP ZOO
Givaudan Italia SpA
Givaudan International SA
Dortmund
Dübendorf
Smithfield FL

Other uncertified sites handling palm are:

Barneveld Flavours
DDW Colours UK
Ungerer Bethlehem FL
Bogota Flavours
Munro Flavours
Carthage
Indonesia Cimanggis FLAV
Carol Stream
Ungerer Chester FL
Cuernavaca (Flavors)
Naturex India - Dhatav - Flav
Devon

Givaudan Flavours (Nantong) Lt
6th October City FL
Overseal T&W
Givaudan (India) Pvt Ltd
APAC Regnl Distribution Center
Korea Seoul Flavours
Shanghai FL Riverfront
Smithfield FL
São Paulo Flavours
Tulisa Park Flavours
Thuan An City T&W
Woodlands Flavors
Ashford Fragrance Compounding
Ashford Oral Care
Baierbrunn
Ungerer Bethlehem FR
Indonesia Cimanggis FRAG
FR Changzhou Compounding SD
FR Changzhou Oral Care
FR Changzhou Flavor Compliance
EXPRESSIONS PARFUMÉES S.A.S-Gr
China Guangzhou F&B
India Jigani Fragrances
Jurong Fragrances
Mt. Olive West Fragrances
Malvinas Fragrances
Fragrance Oils Intl Ltd
Sant Celoni Fragrances
São Paulo Fragrances
Custom Essence Somerset F&B
Towaco

2.1.1 In which markets do you sell goods with palm oil and palm oil-related 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 product sourced in the year

Description	Tonnes
Crude palm oil, including derivatives refined from CPO (tonnes)	4698.60
Crude palm kernel oil, including derivatives refined from CPKO (tonnes)	7431.90
Crude palm kernel expeller (tonnes)	0.00
Total	12130.50

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)	494.50	4911.10	0.00
Segregated (SG)	0.50	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00
Total	495.00	4911.10	0.00

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:

44.57%

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

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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	35
North America	4
Malaysia	0
Indonesia	0
China	1
India	0
Latin America	1
Africa	0
Rest of World	3

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?

2012

3.2 Which year did your company start (or expect to start) to source any RSPO-certified palm oil and oil palm products?

2015

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

Due to demand issues, the large number of countries and regions involved in palm supply on a global scale, and the complexity of the derivatives sector, Givaudan recognizes that achieving 100% RSPO certification for all palm products is currently not feasible. However, Givaudan remains committed to being an active member of the Roundtable on Sustainable Palm Oil (RSPO) and supporting the industry's collective efforts. By taking these actions, Givaudan aims to contribute to the sustainable sourcing and use of palm products, considering the availability of RSPO certified ingredients in the market. Additionally, we conduct palm traceability campaigns every year with Earthworm Foundation. We have now achieved traceability for 82% to mill level and 61% to plantation level, exceeding our target to cover 80% of our palm volume by 2025.

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.

Due to demand issues, the large number of countries and regions involved in palm supply on a global scale, and the complexity of the derivatives sector, Givaudan recognizes that achieving 100% RSPO certification for all palm products is currently not feasible. However, Givaudan remains committed to being an active member of the Roundtable on Sustainable Palm Oil (RSPO) and supporting the industry's collective efforts. By taking these actions, Givaudan aims to contribute to the sustainable sourcing and use of palm products, considering the availability of RSPO certified ingredients in the market. Additionally, we conduct palm traceability campaigns every year with Earthworm Foundation. We have now achieved traceability for 82% to mill level and 61% to plantation level, exceeding our target to cover 80% of our palm volume by 2025.

3.4 Year expected to only source RSPO-certified palm oil and oil palm products.

N/A

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

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

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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

Participation in the Palm Oil Derivatives Group led by Earthworm

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

One of our primary challenges is the market's limited interest in certified palm products. Given the limited availability of certified ingredients in our industry, we have proactively sought alternative strategies to create value. In collaboration with the Earthworm Foundation, we are dedicated to achieving traceability of our palm-derived ingredients all the way to the plantation level. We actively engage with industry experts and stakeholders to drive meaningful change through co-investment in local transformation projects within our key sourcing areas.

These initiatives encompass landscape programs led by the Earthworm Foundation and our participation in the Palm Derivative Working Group. Our goal is to generate positive and tangible impacts for our upstream suppliers, smallholders, and local communities, while working closely with local governments and NGOs. We firmly believe that integrating certification with local projects will enhance our efforts to promote positive change within the palm industry.

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
- ☐ Providing funding or support for CSPO development efforts
- ☐ Research & Development support
- ☐ Stakeholder engagement
- ☐ No actions taken
- ☒ Others

Others

Givaudan fully supports the European Union Deforestation Regulation (EUDR) as a transformative step towards sustainable sourcing. In preparation for its implementation in December 2025, we are actively engaging suppliers, enhancing our due diligence processes, and investing in innovative solutions to ensure compliance and strengthen our commitment to no deforestation. Our 2020 position statement outlined our approach to the palm supply chain, emphasizing adherence to the principles of 'No Deforestation, No Peat, No Exploitation' (NDPE). Since then, we have partnered with the Earthworm Foundation to map and trace our palm supply chain, achieving traceability for 82% to the mill level and 61% to the plantation level, surpassing our target of covering 80% of our palm volume by 2025. Our commitment to no deforestation in our palm supply chain was further detailed in our 2023 CDP Forests disclosure, where we received an A-rating. We are currently involved in five landscape projects in Indonesia, Malaysia, and Ivory Coast, which now represent approximately 33% of our total palm portfolio. We expect our suppliers to acknowledge and work towards adherence to our Responsible Sourcing Policy.

For further information please refer to our Responsible Sourcing Policy, Integrated Annual Report 2024, the Annual report of Earthworm Foundation and our CDP Forests Disclosure 2023:

<https://www.givaudan.com/files/giv-responsible-sourcing-policy.pdf>

<https://www.givaudan.com/files/giv-2024-integrated-report.pdf>

<https://www.givaudan.com/files/giv-2023-cdp-questionnaire-forests.pdf>

<https://earthworm.ams3.digitaloceanspaces.com/uploads/files/Givaudan-Annual-Report-2023-Earthworm-Foundation.pdf>

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

2024 Annual Integrated Report: <https://www.givaudan.com/files/giv-2024-integrated-report.pdf>

Givaudan Human Rights Policy: <https://www.givaudan.com/file/667621/download>

Givaudan Responsible Sourcing Policy: <https://www.givaudan.com/files/giv-responsible-sourcing-policy.pdf>

Position Statement on Palm Oil: <https://www.givaudan.com/files/giv-ps-palm-oil.pdf>

Position Statement on the EU Regulation on Deforestation-Free

Products (EUDR) : <https://www.givaudan.com/files/giv-ps-eu-regulation-deforestation-free-products.pdf>

Principles of Conduct: <https://www.givaudan.com/our-company/corporate-governance/code-of-conduct>

2023 Annual report of Earthworm Foundation: <https://earthworm.ams3.digitaloceanspaces.com/uploads/files/Givaudan-Annual-Report-2023-Earthworm-Foundation.pdf>
