### **Particulars**

About Your Organisation
1.1 Member Name
Shell PLC
1.2 Membership Number
2-0059-07-000-00
1.3 Membership Sector
Palm Oil Processors and/or Traders
1.4 Membership Category
Ordinary
1.5 Country
United Kingdom
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
- Y Power, Energy and Biofuel Processor
- Animal Feed Producer
- ✓ Oleochemicals Producer
- Distribution & Logistics
- Other

Other

#### 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.

Shell complies with biofuels mandates where applicable and is also involved in the production of lubricants, additives and chemicals. All palm oil derivatives are either purchased as mass balance certified by either the RSPO or the ISCC or, for uncertified material, an equivalent volume of RSPO credits are purchased throughout the year.

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

Europe, Malaysia, Indonesia, 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)	377417.00
Crude palm kernel oil, including derivatives refined from CPKO (tonnes)	8318.00
Crude palm kernel expeller (tonnes)	0.00
Total	385735.00

#### 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	219788.00	8318.00	0.00
RSPO Credits from Independent Smallholder	0.00	0.00	0.00
Mass Balance (MB)	113320.00	0.00	0.00
Segregated (SG)	0.00	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00
Total	333108.00	8318.00	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:

88.51%

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

44,309 tonnes were mass balance certified by the ISCC. 100% of the palm oil derived products that Shell purchased in 2024 were certified according to the RSPO or the ISCC.

### 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	100
North America	0
Malaysia	100
Indonesia	100
China	0
India	0
Latin America	0
Africa	0
Rest of World	100

#### 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?

2011 3.2 Which year did your company start (or expect to start) to source any RSPO-certified palm oil and oil palm products?

2011

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

3.3 Which year did your company achieve (or expects to achieve) 100% RSPO certification of all palm product processing facilities.

2016

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

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

2016

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

Whilst it appears only around 88% of Shells palm oil footprint is RSPO certified, the remianing volume is ISCC certified, thus meeting Shells commitment to 100% certified sustainable palm oil.

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

Commitments are global

#### 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

### **Consumer Goods Manufacturers**

#### **1. Operational Profile**

- 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

palm dertivatives are also used in lubricant additives and chemical products

#### 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

Palm oil biodiesel is purchased and blended into diesel fuels as mandated by governments in Indonesia, Malaysia and Thailand. Palm oil derivatives may also be used as components in the manufacture of chemicals and lubricants.

#### 2.1.1 In which markets does your company sell goods with palm oil and oil palm products?

Europe, Malaysia, Indonesia, 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)	377417.00
Total volume of crude palm kernel oil (tonnes)	8318.00
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	385735.00

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	0
North America	0
Malaysia	71
Indonesia	2
China	0
India	0
Latin America	0
Africa	0
Rest of World	27

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)	Palm Kernel	Palm Kernel Expeller (CSPKE)	Certified Derivatives and Fractions
RSPO Credits from Mill / Crusher	219788.00	8318.00	0.00	0.00
RSPO Credits from Independent Smallholder	0.00	0.00	0.00	0.00
Mass Balance (MB)	113320.00	0.00	0.00	0.00
Segregated (SG)	0.00	0.00	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00	0.00
Total	333108.00	8318.00	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:

88.51%

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.

44,309 tonnes of palm oil derivatives were purchased as mass balance certified by the ISCC. 100% of Shells purchases of palm products were certified by either the RSPO or the ISCC.

# 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	0
North America	0
Malaysia	71
Indonesia	2
China	0
India	0
Latin America	0
Africa	0
Rest of World	27

#### 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.

2016

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

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.

2016

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

100% certified biodiesel from physical supply chains is not currently a possibility in the global biofuels market because there is not availability of RSPO certified CPO or palm oil biodiesel in some markets that we are mandated to blend in - Thailand. In other markets we are directed by the Govenment who we must buy from - also meaning that there may not be availability.

#### 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

The fuels supply chain is not dedicated, and can be very long and complex. Use of the Trademark could be misleading.

#### 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

### Retailers

#### **1. Operational Profile**

1.1 Please state your company's main activity(ies) within the palm oil supply chain. Please select all options that apply to your operations.

- Retail with own brand products
- Retail without own brand products
- Food service providers
- Retail wholesalers
- **Other**

Other

We are a retailer of Shell branded fuels and lubricants

#### 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

Shell blends palm oil biodiesel into fuels as mandated to do so by governments in Indonesia, Malaysia and Thailand.

#### 2.1.1 In which markets does your company sell goods with palm oil and oil palm products?

Malaysia, Indonesia, 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 products. Third-party brand products containing palm oil should be excluded.

Description	Tonnes
Total volume of crude palm oil (tonnes)	377417.00
Total volume of crude palm kernel oil (tonnes)	8318.00
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	385735.00

2.2.1 Please estimate the percentage of derivatives and fractions (reported in Question RT.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	0
North America	0
Malaysia	71
Indonesia	2
China	0
India	0
Latin America	0
Africa	0
Rest of World	27

2.4 Total volume of RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand products. Third-party brand products containing palm oil should be excluded.

Description	Crude/Refined Palm Oil (CSPO)	Palm Kernel	Palm Kernel Expeller (CSPKE)	Certified Derivatives and Fractions
RSPO Credits from Mill / Crusher	219788.00	8318.00	0.00	0.00
RSPO Credits from Independent Smallholder	0.00	0.00	0.00	0.00
Mass Balance (MB)	113320.00	0.00	0.00	0.00
Segregated (SG)	0.00	0.00	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00	0.00
Total	333108.00	8318.00	0.00	0.00

2.4.1 Please estimate the percentage of RSPO-certified derivatives and fractions (reported in Question RT.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 Sustainable Palm Oil uptake is:

88.51%

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.

100% of the palm oil derived products are certified as sustainable by either the RSPO or the ISCC. 44,309 tonnes were certified by the ISCC.

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

Countries/Regions	Percentage
Europe	0
North America	0
Malaysia	71
Indonesia	2
China	0
India	0
Latin America	0
Africa	0
Rest of World	27

#### 3. TimeBound Plan

3.1 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

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

**3.2** Which year did your company begin (or expects to begin) using only RSPO-certified sustainable palm oil, palm kernel oil and related products from any supply chain option in own-brand products.

2016

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

100% of all palm oil purchased by Shell is either RSPO or ISCC certified.

3.3 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.

2035

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

This is not feasible in the fuels market.

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

Our commitments are global

#### 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

In the fuels market where the supply chains can be long and complex, use of the trademark could be misleading.

#### 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

#### **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
- 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

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

 $https://www.shell.com/sustainability/our-approach/commitments-policies-and-standards/jcr_content/root/main/section/list/list_item_copy_copy__1591079725.multi.stream/1700756508692/2162e24693b8bc9bf630ede60ddb96753033ab30/purchasing-policy-statement-sustainable-sourcing-of-biocomponents.pdf$