Particulars

1.5 Membership sector

Ordinary

About Your Organisation 1.1 Name of your organisation BC Bavarian Candles Expansion GmbH 1.2 What is/are the primary activity(ies) or product(s) of your organisation? Palm Oil Grower Processor and/or Trader ✓ Consumer Goods Manufacturer Retailer Bank and/or Investor Social and/or Development NGO Environmental and/or Conservation NGO Affiliate 1.3 Membership number 4-0963-17-000-00 1.4 Membership category Consumer Goods Manufacturers

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Consumer Goods Manufacturers

. 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

2. Palm Oil and Certified Sustainable Palm Oil Consumption

Information in Section 2 - Palm Oil and Certified Sustainable Palm Oil Consumption - is a mandatory declaration in your ACOP. This includes volume data on palm oil and palm oil products consumed, to enable the RSPO to accurately calculate uptake on a member, sector and total level. ACOP reports without reported volume data will be considered incomplete and will not be accepted.

2.1 Please list down all operations and subsidiaries using palm oil that are owned and/or managed by the member, including those under Group Membership

Gala Kerzen GmbH. GALA-Kerzen Hungária Kft. KORONA CANDLES Sp. z o.o. Ramesh Flowers Group.

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

Applies globally

1

 $2.2.5\ Total\ volume\ of\ all\ palm\ oil\ and\ palm\ oil\ products\ (palm-content\ only)\ used\ in\ your\ company's\ own-brand\ products\ and\ in\ products\ produced\ by\ your\ company\ for\ third-party\ brands\ in\ the\ year:$

Description	Tonnes
Total volume of crude/refined palm oil (tonnes)	11142.0
Total volume of crude/refined palm kernel oil (tonnes)	0.0
Total volume of palm kernel expeller (tonnes)	0.0
Total volume of palm oil/palm kernel oil derivatives and fractions (tonnes)	8017.0
Total	19159.0

2.2.6 Please estimate the percentage of derivatives and fractions (reported in Question CG.2.2.4) 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	100.0
Palm kernel oil-based derivatives and fractions	0.0

2.3 Volume of RSPO-certified palm oil and palm oil products used in your company's own brand products and in products produced by your company for third-party brands in the year (tonnes):

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	0.0	0.0	0.0	422.0
RSPO Credits from Independent Smallholder	0.0	0.0	0.0	0.0
Mass Balance (MB)	0.0	0.0	0.0	3311.0
Segregated (SG)	11142.0	0.0	0.0	4284.0
Identity Preserved (IP)	0.0	0.0	0.0	0.0
Total	11142.0	0.0	0.0	8017.0

2.3.1 Please estimate the percentage of RSPO-certified derivatives and fractions (reported in Question CG.2.3) 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 derivatives.

Description	Percentage
Certified Palm oil-based derivatives and fractions	100.0
Certified Palm kernel oil-based derivatives and fractions	0.0

2.4 According to the volume information you have provided in Question 2.2 and Question 2.3, your company's certified palm oil and palm oil products uptake is:

100.00%

2.4.1 If your company has not reached 100% usage of sustainable palm oil through the four supply chain models (RSPO Credits, MB, SG or IP), do you have any plans to cover the gap using RSPO Credits?

No

2.4.2 Please explain why you do not intend to cover the gap using RSPO Credits

Producers registered under BC Bavarian Candles Expansion GmbH have reached 100% usage of sustainable palm oil.

$2.5\ Please\ estimate\ the\ regional\ distribution\ of\ your\ company's\ RSPO\ certified\ palm\ oil\ and\ palm\ oil-products\ us\ age\ (as\ declared\ in\ Question\ CG.2.3)\ in\ the\ following\ countries/regions:$

Countries/Regions	Percentage
Europe	90.0
North America	2.0
Malaysia	0.0
Indonesia	0.0
China	0.0
India	2.0
Latin America	0.0
Africa	0.0
Rest of World	6.0

. TimeBou	nd Plan
3.1 Which y	rear did your company achieve (or expects to achieve) the RSPO supply chain certification?
2015	
	year did your company begin (or expects to begin) using RSPO-certified sustainable palm oil and palm oil own-brand products
2023	
3.2.1 If the	previous target year for CG.3.2 has not been met, please explain why.
NA	
palm oil pro	year did your company begin (or expects to begin) using 100% RSPO-certified sustainable palm oil and oducts from any supply chain option in own-brand products.
2025	
3.3.1 If the	previous target year for CG.3.3 has not been met, please explain why.
-	
3.4 Which y palm oil pro brand produ	rear did your company begin (or expects to begin) using 100% RSPO-certified sustainable palm oil and oducts from physical supply chain options (Identity Preserved, Segregated and/or Mass Balance) in own-ucts.
2025	
	previous target year for CG.3.4 has not been met, please explain why.
NA	
3.5 If the Ti please expla	imeBound Plan commitments declared above do not cover all countries in which the member operates, ain why
3.6 Does yo behalf of otl	our company use RSPO-certified sustainable palm oil and palm oil products in products manufactured on her companies?
No	
	your company have a TimeBound Plan to only use RSPO-certified sustainable palm oil and palm oil the goods you manufacture on behalf of other companies?
No	

No plans for such a bussines set up.

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)

NA

6. Shared Responsibility

The Board of Governors of the Roundtable on Sustainable Palm Oil (RSPO) approved new Shared Responsibility rules on 31 October 2019, requiring all members to share sustainability requirements and obligations. Reporting of Shared Responsibility indicators will be done through several channels, including ACOP. As the implementation of Shared Responsibility reporting is still on-going and in development, the Shared Responsibility section in ACOP is not yet final and may change in future ACOP cycles. For more information on Shared Responsibility, please go to https://rspo.org/news-and-events/news/what-are-the-new-shared-responsibility-rules or email the ACOP team at acop@rspo.org

acop@rspo.org
Labour & Labour Rights
6.1 Does your company have a publicly-available policy covering Labour & Labour Rights?
Yes
611 Doog the policy covers
6.1.1 Does the policy cover:
No discrimination
Wage and working conditions
Freedom of association
✓ No child labour ✓ No harassment
No forced or trafficked labour
No forectfor transferd labour
6.1.2 Has your company previously uploaded or linked its Labour & Labour Rights policy in previous ACOP reporting cycles?
No
Ethical Conduct & Human Rights 6.2 Does your company have a publicly-available Policy covering Ethical Conduct & Human Rights? Yes
6.2.1 Does the policy cover:
Recruitment
Contractors
Sub-Contractors & Third-Party Contractors
6.2.2 Has your company previously uploaded or linked its Ethical Conduct & Human Rights policy in previous ACOP reporting cycles?
No
Land Use
6.3 Does your company have a publicly-available Policy covering Land Use?
No

Occupational Health & Safety
6.4 Does your company have a publicly-available Policy covering Occupational Health & Safety?
Yes
6.4.1 Has your company previously uploaded or linked its Occupational Health & Safety policy in previous ACOP reporting cycles?
No
Climate Change & Greenhouse Gas (GHG)
6.5 Does your company have a publicly-available policy covering Climate Change & Greenhouse Gas (GHG)?
No
Complaints & Grievances
6.6 Does your company have a Complaints & Grievances Mechanism?
No
Smallholders
6.7 Does your company support oil palm independent smallholder groups?
No
6.7.3 Do you have any future plans to support oil palm Independent Smallholders?
No
6.7.4 Please explain why you are not planning to support oil palm independent smallholders
NA

7. Challenges

7.1 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
Lowusage 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
7.2 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?
vision of the RSPO to transform markets to make sustainable palm oil the norm?
vision of the RSPO to transform markets to make sustainable palm oil the norm? Engagement with business partners or consumers on the use of CSPO
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vision of the RSPO to transform markets to make sustainable palm oil the norm? □ Engagement with business partners or consumers on the use of CSPO □ Engagement with government agencies □ 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
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vision of the RSPO to transform markets to make sustainable palm oil the norm? Engagement with business partners or consumers on the use of CSPO Engagement with government agencies 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