

## Particulars

### About Your Organisation

#### 1.1 Name of your organisation

Comidas Holdings 2 B.V.

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#### 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

4-1178-19-000-00

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#### 1.4 Membership category

Consumer Goods Manufacturers

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#### 1.5 Membership sector

Ordinary

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## 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

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### 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

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

Applies globally

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)	3467.1
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)	0.0
Total	3467.1

**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	0.0
RSPO Credits from Independent Smallholder	1.5	0.0	0.0	0.0
Mass Balance (MB)	7.0	0.0	0.0	0.0
Segregated (SG)	3458.6	0.0	0.0	0.0
Identity Preserved (IP)	0.0	0.0	0.0	0.0
Total	3467.1	0.0	0.0	0.0

**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?**

Yes

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

<b>Countries/Regions</b>	<b>Percentage</b>
Europe	100.0
North America	0.0
Malaysia	0.0
Indonesia	0.0
China	0.0
India	0.0
Latin America	0.0
Africa	0.0
Rest of World	0.0

### 3. TimeBound Plan

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

2016

**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**

2016

**3.2.1 If the previous target year for CG.3.2 has not been met, please explain why.**

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**3.3 Which year did your company begin (or expects to begin) using 100% RSPO-certified sustainable palm oil and palm oil products from any supply chain option in own-brand products.**

2027

**3.3.1 If the previous target year for CG.3.3 has not been met, please explain why.**

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**3.4 Which year did your company begin (or expects to begin) using 100% 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.**

2027

**3.4.1 If the previous target year for CG.3.4 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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**3.6 Does your company use RSPO-certified sustainable palm oil and palm oil products in products manufactured on behalf of other companies?**

Yes

**3.6.1 Does your company have a TimeBound Plan to only use RSPO-certified sustainable palm oil and palm oil products in the goods you manufacture on behalf of other companies?**

Yes

**3.6.2 When do you expect all products manufactured on behalf of other companies to only contain RSPO-certified sustainable palm oil and palm oil products?**

2027.0

#### 4. Trademark Use

##### 4.1 Does your company use or plan to use the RSPO Trademark in own-brand products?

No

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##### 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

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## 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)

- We are pressuring our not certified raw material suppliers to become certified. - We are pressuring our certified raw material suppliers to become SG certified.

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## 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](mailto:acop@rspo.org)*

### Labour & Labour Rights

#### 6.1 Does your company have a publicly-available policy covering Labour & Labour Rights?

Yes

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##### 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

#### 6.1.2 Has your company previously uploaded or linked its Labour & Labour Rights policy in previous ACOP reporting cycles?

Yes

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### Ethical Conduct & Human Rights

#### 6.2 Does your company have a publicly-available Policy covering Ethical Conduct & Human Rights?

Yes

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##### 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

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### Land Use

#### 6.3 Does your company have a publicly-available Policy covering Land Use?

No

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**Occupational Health & Safety**

**6.4 Does your company have a publicly-available Policy covering Occupational Health & Safety?**

Yes

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**6.4.1 Has your company previously uploaded or linked its Occupational Health & Safety policy in previous ACOP reporting cycles?**

No

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**Climate Change & Greenhouse Gas (GHG)**

**6.5 Does your company have a publicly-available policy covering Climate Change & Greenhouse Gas (GHG)?**

No

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**Complaints & Grievances**

**6.6 Does your company have a Complaints & Grievances Mechanism?**

No

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**Smallholders**

**6.7 Does your company support oil palm independent smallholder groups?**

No

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**6.7.3 Do you have any future plans to support oil palm Independent Smallholders?**

No

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**6.7.4 Please explain why you are not planning to support oil palm independent smallholders**

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## 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
- 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

We use some raw materials which are made exclusively for us. The suppliers of these raw materials are not willing to become certified. We can't buy these raw materials from other suppliers.

### 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?

- 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

We support our raw material suppliers in their certification process. We educate them about RSPO.

### 7.3 If your company has any other publicly-available reports or information regarding its palm oil-related policies and activities, please provide the links here

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