



The Working Group for Aligning Palm Trader and Performance Assessment: Aligned question list

This aligned list of questions below has been developed collaboratively by the working group and will be used by the organisations of the working group to integrate into their individual questionnaires and platforms (if they have one). The aligned list will also be shared with manufacturers and retailers, including those in the Forest Positive Coalition, so that they can also work on aligning the questionnaires they send to their trader and refiner suppliers.

Within a questionnaire from a member organisation, aligned or equivalent questions may be referenced using the aligned question numbers below to facilitate ease of transmitting answers.

Section	Sub-Section	Question No.	Aligned question
Company Information	General	1	Company name
Company Information	General	2	Parent company name (<i>if applicable</i>)
Company Information	Company Operations	3	Does your company own, manage, or operate any palm oil concession areas, plantations, or estates (including schemed smallholders?)
Company Information	Company Operations	4	What percentage of your total annual palm oil volume is from your company owned, managed, or operated concession areas, plantations, or estates?
Company Information	Company Operations	5	What is the total area of land that is owned, managed or controlled by your company for the production of palm oil? (Includes planted and unplanted land)
Company Information	Company Operations	6	What is the total area of land that is owned, managed, or operated by your company that is currently planted with palm oil?
Company Information	Company Operations	7	Does your company have any expansion plans for any new or existing plantations?

Company Information	Company Operations	8	What is the total area of land you control or manage that is currently unplanted (areas for future palm oil planting)?
Company Information	Company Operations	9	Does your company own, manage, or operate any palm oil mills?
Company Information	Company Operations	10	If so, how many mills?
Company Information	Company Operations	11	What percentage of your total annual palm oil volume is from your company owned, managed, or operated mills?
Company Information	Certification	12	How many independent smallholders supply your company-owned mills? (If exact figure not known, please provide an estimate)
Company Information	Company Operations	13	Does your company own, manage, or operate any palm kernel crushing plants?
Company Information	Company Operations	14	If so, how many palm kernel crushing plants?
Company Information	Company Operations	15	What percentage of your total annual palm kernel oil volume is from your company owned, managed, or operated crushing plants?
Company Information	Company Operations	16	Does your company own, manage, or operate any refineries handling palm oil, palm kernel oil or their derivatives?
Company Information	Company Operations	17	If so, how many refineries?
Company Information	Company Operations	18	What percentage of your total annual palm oil volume is from your company owned, managed, or operated refineries?
Company Information	Supply chain	19	Does your company source directly from third party mills (i.e. these are your Tier 1 suppliers)?
Company Information	Supply chain	20	If so, how many mills?
Company Information	Supply chain	21	What percentage of your company's total annual palm oil volume is sourced from direct third-party mill suppliers?
Company Information	Supply chain	22	Does your company source directly from third party kernel crushers (i.e. these are your Tier 1 suppliers)?

Company Information	Supply chain	23	If so, how many kernel crushers?
Company Information	Supply chain	24	What percentage of your total annual palm oil volume is sourced from direct third-party kernel crusher suppliers?
Company Information	Supply chain	25	Does your company source directly from third party refineries (i.e. these are your Tier 1 suppliers)
Company Information	Supply chain	26	If so, how many refineries?
Company Information	Supply chain	27	What percentage of your company's total annual palm oil volume is sourced from direct third-party refinery suppliers?
Company Information	Supply chain	28	Does your company source traded volumes (i.e. bought from traders, on the high seas, at port or on the market)?
Company Information	Supply chain	29	What percentage of your company's total annual palm oil volume is from traded volumes?
Company Information	Supply chain	30	Please provide a full annual mill list for the mills in your company's palm oil supply chain (owned and sourced from directly and indirectly)
Company Information	Supply chain	31	Please provide a full annual refinery list for the refineries in your company's palm oil supply chain (owned and sourced from directly and indirectly).
Company Information	Supply chain	32	Please provide data on the average volume of palm oil grown/purchased from each geographical region per year (tonnes/%)
Company Information	Certification	33	Is your company a member of the Roundtable for Sustainable Palm Oil (RSPO)?
Policies and Commitments	Scope	34	Does your company have an NDPE or sustainable palm sourcing policy/policies?
Policies and Commitments	Scope	35	Does your company's sustainable palm oil sourcing policy(ies) apply to all palm oil production: CPO, PKO, PKE and derivatives as applicable?
Policies and Commitments	Scope	36	Does your company's sustainable palm oil sourcing policy(ies) apply to the company's whole palm oil supply chain: own operations including joint ventures and subsidiaries (if you own mills and/or plantations), third party suppliers and third party traded volumes?
Policies and Commitments	Scope	37	Does your company apply the sustainable palm oil sourcing policy to the Group and Parent Company level of your suppliers, not solely to the palm oil you purchase from them?

Policies and Commitments	Governance	38	Has your company's sustainable palm oil sourcing policy(ies) been signed off and/or endorsed by senior management and responsibility/accountability has been assigned to staff member(s) (e.g., board members) for implementation of commitments?
Policies and Commitments	Governance	39	Is your company's sustainable palm oil sourcing policy(ies) publicly available (e.g. on your website)?
Policies and Commitments	Governance	40	When did your company last update its sustainable palm oil sourcing policy(ies)?
Policies and Commitments	Commitments	41	Does your company policy(ies) include a commitment to no-deforestation production or sourcing?
Policies and Commitments	Commitments	42	Does your company policy(ies) include a commitment to no-conversion production or sourcing?
Policies and Commitments	Commitments	43	Does your company policy(ies) include a commitment to the use of the HCS approach?
Policies and Commitments	Commitments	44	Does your company policy(ies) include a commitment to the use of the HCV approach?
Policies and Commitments	Commitments	45	Does your company policy(ies) include a commitment to no development of peat regardless of depth?
Policies and Commitments	Commitments	46	Does your company policy(ies) include a commitment to the management of existing plantings on peat in line with the RSPO Manual on Best Management for Existing Oil Palm Cultivation on Peat?
Policies and Commitments	Commitments	47	Does your company policy(ies) specify one or more cut-off dates for deforestation and conversion?
Policies and Commitments	Commitments	48	If so, what cutoff date(s) is/are specified?
Policies and Commitments	Commitments	49	Does your company policy(ies) include a commitment to no burning practices?
Policies and Commitments	Commitments	50	Does your company have a commitment to conduct or support restoration and/or compensation to remedy for deforestation or conversion in its operations or supply chains?
Policies and Commitments	Commitments	51	Does your company have a commitment to reducing greenhouse gas emissions?
Policies and Commitments	Commitments	52	Does your company have a commitment to no use of dangerous chemicals?

Policies and Commitments	Commitments	53	Does your company have a commitment to respect internationally recognized human rights (e.g., those specified in the ILO Declaration on the Fundamental Principles and Rights at Work and UN Guiding Principles on Business and Human Rights) in your operations and supply chain?
Policies and Commitments	Commitments	54	Does your company have a commitment to ethical conduct and prohibition of corruption?
Policies and Commitments	Commitments	55	Does your company policy(ies) explicitly reference any of the following international human rights frameworks? (Select all applicable)
Policies and Commitments	Commitments	56	Does your company policy(ies) include a commitment to no child labour?
Policies and Commitments	Commitments	57	Does your company policy(ies) include a commitment to no forced or compulsory labour?
Policies and Commitments	Commitments	58	Does your company policy(ies) include a commitment to no trafficking in persons?
Policies and Commitments	Commitments	59	Does your company policy(ies) include a commitment to responsible recruitment practices?
Policies and Commitments	Commitments	60	Does your company policy(ies) include a commitment to no discrimination based on caste, ethnic and national origin, religion, disability, gender, marital status, political affiliation, sexual orientation and union membership?
Policies and Commitments	Commitments	61	Does your company have a commitment to address gender equality issues with regards to employment?
Policies and Commitments	Commitments	62	Does your company policy(ies) include a commitment to safe and healthy working and living conditions?
Policies and Commitments	Commitments	63	Does your company policy(ies) include a commitment to freedom of association and collective bargaining?
Policies and Commitments	Commitments	64	Does your company policy(ies) include a commitment to no abusive practices or undue disciplinary procedures?
Policies and Commitments	Commitments	65	Does your company policy(ies) include a commitment to legal and decent working hours?
Policies and Commitments	Commitments	66	Does your company policy(ies) include a commitment to minimum wages, living wage and fair benefits?
Policies and Commitments	Commitments	67	Does your company policy(ies) include a commitment to no retention of worker identification documents?

Policies and Commitments	Commitments	68	Does your company policy(ies) include a commitment to respecting Indigenous Peoples' or local communities' right to free, prior, and informed consent (FPIC) prior to any activity that may affect their lands, resources, territories, livelihoods, or food security?
Policies and Commitments	Commitments	69	Does your company policy(ies) include a commitment to respecting legal and customary land tenure and resource rights?
Policies and Commitments	Commitments	70	Does your company policy(ies) include a commitment to respecting the rights, security and anonymity (when requested) of Human Rights Defenders, whistleblowers and grievance raisers?
Policies and Commitments	Commitments	71	Does your company policy(ies) include a commitment to remediate human rights grievances?
Policies and Commitments	Commitments	72	Does your company policy(ies) include a commitment to supporting the inclusion of smallholders?
Policies and Commitments	Commitments	73	Does your company policy(ies) include a commitment to living income for smallholders?
Policies and Commitments	Commitments	74	Does your company have a commitment to certification of some or all of its production units or commodity volume?
Policies and Commitments	Commitments	75	If yes, to which certification standards?
Policies and Commitments	Targets	76	Does your company have a target date for achieving your commitments on deforestation?
Policies and Commitments	Targets	77	Does your company have a target date for achieving your commitments on conversion?
Policies and Commitments	Targets	78	Does your company have target dates for achieving your commitments on human rights?
Policies and Commitments	Targets	79	Does your company have a timebound commitment or target to reduce GHG emissions from land use change in their operations (Scope 1) and/or supply chain (Scope 3)?
Policies and Commitments	Targets	80	Does your company have an emission reduction target issued and validated under SBTi-FLAG?
Policies and Commitments	Targets	81	Does your company have a target date for achieving 100% traceability to mill?
Policies and Commitments	Targets	82	Does your company have a target date for achieving 100% traceability to plantation?

Policies and Commitments	Targets	83	Does your company have a target date for achieving RSPO certification of 100% of your palm oil volumes?
Implementation	Timebound Implementation Plan	84	Does your company have a timebound implementation plan for delivering on your palm oil commitments?
Implementation	Timebound Implementation Plan	85	What areas of the business does the timebound implementation plan cover?
Implementation	Timebound Implementation Plan	86	Is your timebound implementation plan publicly available (e.g. on your website)?
Implementation	Timebound Implementation Plan	87	Which stakeholders (internal and external) were consulted in the development of your plan?
Implementation	Timebound Implementation Plan	88	When was the timebound implementation plan(s) last reviewed and/or updated?
Implementation	Risk Assessment	89	Does your company conduct overall risk assessments related to deforestation and conversion risk in its supply chain?
Implementation	Risk Assessment	90	Please describe further the process used for assessment of deforestation and conversion risk.
Implementation	Risk Assessment	91	For what percentage of volumes sourced by the company has deforestation/conversion risk been assessed?
Implementation	Risk Assessment	92	When was the deforestation/conversion risk assessment last reviewed and/or updated?
Implementation	Risk Assessment	93	Does your company conduct overall risk assessments to identify existing and potential human rights risks that include all the human rights issues listed under your palm oil policy?
Implementation	Risk Assessment	94	Please describe further the process used for assessment of human rights risks.
Implementation	Risk Assessment	95	Does the assessment include engagement and consultation with relevant stakeholders (e.g., experts, organisations that represent or act as proxies for the rights-holders, trade unions, NGOs, CSOs, rights-holders themselves)?
Implementation	Risk Assessment	96	Have your risk assessments been verified by an independent 3rd party?
Implementation	Risk Assessment	97	For what percentage of volume sourced or produced by the company has human rights risk been assessed?

Implementation	Risk Assessment	98	When was the human rights risk assessment last updated?
Implementation	Risk Assessment	99	What are the key social and human rights issues that you have identified in your supply chain?
Implementation	Risk Assessment	100	Have you conducted an analysis of the root causes of the social and human rights risk identified?
Implementation	Risk Assessment	101	Have you conducted a climate change risk assessment of your own operations and supply chain?
Implementation	Action on owned plantations and mills	102	Has land been acquired or newly developed for production by your company during the reporting year?
Implementation	Action on owned plantations and mills	103	If land has been acquired or newly developed for production during the reporting year, has the company conducted or facilitated environmental and social impact assessment for those sites?
Implementation	Action on owned plantations and mills	104	If land has been acquired or newly developed for production during the reporting year, has the company conducted or facilitated High-Carbon Stock or High Conservation Value assessment at the time of site development or land acquisition?
Implementation	Action on owned plantations and mills	105	If land has been acquired or newly developed for production during the reporting year, have these processes indicated the use of Free Prior Informed Consent to secure consent of Indigenous Peoples and local communities, and what is the status of those FPIC processes?
Implementation	Action on owned plantations and mills	106	Is the company engaged in any processes to address land conflicts associated with land it owns or controls, and if so, what is the status of those processes?
Implementation	Action on owned plantations and mills	107	What is the total area (in ha) of natural ecosystem on land owned, managed, or controlled by the company, and what types of ecosystems are present?
Implementation	Action on owned plantations and mills	108	How many hectares of this land is designated and managed for conservation on a long-term basis, and what type of conservation designation or status is used?
Implementation	Action on owned plantations and mills	109	For the company's own, managed, or operated plantations (if applicable), how many hectares of ecological restoration are being or have been conducted or facilitated by the company, and what is the status of those projects?
Implementation	Action on owned plantations and mills	110	For the company's own, managed, or operated plantations (if applicable), how many hectares of reforestation or restoration conducted or facilitated by the company are intended to remedy non-compliant deforestation or conversion?

Implementation	Action on owned plantations and mills	111	For the company's own, managed, or operated plantations (if applicable), in how many instances is the company providing or supporting remedy related to human rights harms in their operations or supply chains, 'including worker rights and recruitment issues, and what is the status of those processes?
Implementation	Action on owned plantations and mills	112	For the company's owned, managed, or operated mills, please provide NDPE Implementation Reporting Framework (IRF) categorisation of volumes for each mill (Known, Awareness, Commitment and starting action, Progressing, Delivering)
Implementation	Supplier engagement	113	Do you set human rights and environmental sustainability requirements for your Tier 1 suppliers based on your policy commitments?
Implementation	Supplier engagement	114	Do you assess and screen potential new Tier 1 suppliers on environmental and human rights risks based on minimum sustainability performance criteria?
Implementation	Supplier engagement	115	Do you include provisions in contracts or service agreements with Tier 1 suppliers outlining human rights and environmental sustainability requirements?
Implementation	Supplier engagement	116	Do you have a supplier code of conduct?
Implementation	Supplier engagement	117	Do you assess and monitor existing Tier 1 suppliers' performance in meeting human rights and environmental sustainability requirements?
Implementation	Supplier engagement	118	Do you have a prioritisation process to select which Tier 1 suppliers to focus on for supplier engagement and assessment?
Implementation	Supplier engagement	119	Do you support your Tier 1 suppliers to develop timebound implementation plans for addressing gaps in their human rights and environmental sustainability performance?
Implementation	Supplier engagement	120	Do you monitor the implementation of Tier 1 suppliers' activities in their timebound implementation plan?
Implementation	Supplier engagement	121	Do you provide capacity building or support to your Tier 1 suppliers to help them meet human right and environmental sustainability requirements?
Implementation	Supplier engagement	122	Do you re-evaluate training needs regularly (i.e. once a year) for targeted suppliers?
Implementation	Supplier engagement	123	Do you have a system for responding to lack of Tier 1 supplier progress meeting requirements that include clear consequential actions?
Implementation	Supplier engagement	124	Do you engage and support Tier 2 and further upstream suppliers?

Implementation	Supplier engagement	125	What percentage of your Tier 1 suppliers have you engaged on meeting your human rights and environmental sustainability requirements ?
Implementation	Supplier engagement	126	What percentage of your Tier 2 and further upstream suppliers have you engaged on meeting your human rights and environmental sustainability requirements ?
Implementation	Supplier engagement	127	What percentage of your Tier 1 suppliers have an NDPE or responsible sourcing palm oil policy?
Implementation	Supplier engagement	128	Is your procurement team fully or partly responsible for leading T1 supplier engagement processes and ensuring supplier improvement and compliance with human rights and environmental sustainability requirements?
Implementation	Supplier engagement	129	What is your process when a supplier is found to be non-compliant with your NDPE policy ?
Implementation	Supplier engagement	130	Do these actions on non-compliance apply at the group level?
Implementation	Supplier engagement	131	For suppliers suspended due to non-compliance, do you specify re-entry criteria for businesses who are able to demonstrate improved practices?
Implementation	Supplier engagement	132	What percentage of suppliers were identified as non-compliant in the last year, and what is their associated % share of your supplier base volume?
Implementation	Supplier engagement	133	What percentage of non-compliant suppliers are engaged in improvement plans?
Implementation	Supplier engagement	134	What percentage of suppliers were delisted due to non-compliance from your NDPE conformance reviews in the reporting period, and what is their associated % share of your supplier base volume?
Implementation	Smallholder Engagement	135	If your company owns mills, does it offer support to scheme smallholder producers to help them enter responsible supply chains and/or achieve compliance with commitments?
Implementation	Smallholder Engagement	136	How many scheme smallholders do they support, and what percentage does this represent in terms of your company's sourcing from smallholders?
Implementation	Smallholder Engagement	137	Does the company offer support to independent smallholder producers to help them enter responsible supply chains and/or achieve compliance with commitments?
Implementation	Smallholder Engagement	138	How many independent smallholders do they support, and what percentage does this represent in terms of your company's sourcing from smallholders?
Implementation	Smallholder Engagement	139	What topics are addressed in the scheme smallholder program(s) your company supports? Please select all that apply. If "other," please specify the topic in the comment box. If you do not have any programs answer "NA"

Implementation	Smallholder Engagement	140	What topics are addressed in the independent smallholder program(s) your company supports? Please select all that apply. If "other," please specify the topic in the comment box. If you do not have any programs answer "NA"
Implementation	Grievance management	141	Does your company have a public grievance mechanism?
Implementation	Grievance management	142	What is the scope of the grievance mechanisms?
Implementation	Grievance management	143	Does your company regularly conduct an analysis of trust in the grievance mechanism(s) by users at least every two years?
Implementation	Grievance management	144	Does your company conduct a review of its grievance mechanism through a credible third party?
Implementation	Grievance management	145	Does your company communicate its operational grievance mechanism to relevant stakeholders (e.g. suppliers, workers, communities, etc.)?
Implementation	Grievance management	146	Does your company have a grievance log that is regularly updated with information on new grievances as well as actions and progress on grievance resolution?
Implementation	Grievance management	147	Does your company have open grievances associated with your operations or supply chain?
Implementation	Grievance management	148	If there are grievances linked to your suppliers, do you engage these suppliers to support resolution and remediation?
Implementation	Landscape action and engagement	149	Does the company actively participate in landscape or jurisdictional initiatives in its current or potential sourcing areas?
Implementation	Landscape action and engagement	150	If so, what landscape or jurisdictional initiatives does the company participate in, and what is the nature of that participation?
Implementation	Landscape action and engagement	151	Indicate the criteria you consider when prioritising landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.
Implementation	Landscape action and engagement	152	Are the landscape/jurisdictional initiatives you are involved in addressing human rights issues?
Implementation	Landscape action and engagement	153	Do the landscape/jurisdictional initiatives you are involved in have social safeguards in place to ensure human rights are not being negatively impacted by the initiative?
Implementation	Landscape action and engagement	154	How many hectares of conservation area are being supported or facilitated by the company on land it does not own or manage, and what type of conservation designation or status is used?

Implementation	Landscape action and engagement	155	How many hectares of ecological restoration are being or have been conducted or facilitated by the company?
Implementation	Landscape action and engagement	156	How many hectares of reforestation or restoration conducted or facilitated by the company are intended to remedy non-compliant deforestation or conversion?
Implementation	Sectoral initiatives and government engagement	157	Does the company actively participate in sectoral or multi-stakeholder agreements or initiatives to address deforestation, ecosystem conversion, and/or human rights violations in commodity production?
Implementation	Sectoral initiatives and government engagement	158	If so, what sectoral or multi-stakeholder initiatives does the company participate in, and what is the nature of that participation?
Implementation	Sectoral initiatives and government engagement	159	Have you actively supported government legislation in palm growing countries to protect the environment and human rights?
Implementation	Governance	160	Does the company's board have a position that is formally focused on deforestation and conversion -related issues?
Implementation	Governance	161	Does the company's board have a position that is formally focused on human rights -related issues?
Implementation	Governance	162	Does the company link executive compensation to deforestation and conversion-related issues?
Implementation	Governance	163	Does the company link executive compensation to human rights-related issues?
Implementation	Governance	164	How often does the committee or board meet to assess the company's progress on implementing activities listed in the timebound implementation plan?
Implementation	Governance	165	Does the company define roles and assign responsibilities and KPIs to managers and staff across functions for implementing your responsible sourcing program for palm oil?
Implementation	Governance	166	Please estimate the number of personnel, as Full Time Equivalents (FTEs), dedicated to carrying out the implementation of your responsible sourcing program for palm oil. This should cover your staff responsible for the implementation plan, risk assessment, supplier/smallholder engagement and progress tracking for owned and third-party supply.
Implementation	Governance	167	Does the company provide training on Human Rights, labour rights, land rights management and IPLC rights to staff?
Implementation	Governance	168	Does the company provide training on environmental risks to staff?
MRV	Monitoring	169	Do you review your company's timebound implementation plan(s) and monitor the implementation of its actions annually?
MRV	Monitoring	170	Do you monitor environmental and human rights impacts associated with your supply chain?
MRV	Monitoring	171	Describe your methodology used for measuring and reporting traceability to plantation.

MRV	Monitoring	172	Describe your methodology used for measuring and reporting traceability to mill.
MRV	Monitoring	173	Does the company monitor compliance of its supply chain with its commitments on deforestation and conversion?
MRV	Monitoring	174	What method(s) and data source(s) used to monitor and assess deforestation/conversion on owned, managed, or operated plantations (if applicable)?
MRV	Monitoring	175	What method(s) and data source(s) are used to monitor and assess deforestation/conversion in sourcing areas?
MRV	Monitoring	176	What percentage of supply chain volume is covered by monitoring systems to assess deforestation and conversion free compliance on a regular or ongoing basis?
MRV	Monitoring	177	Are you using the Implementation Reporting Framework (IRF) to track and report deforestation and conversion free volumes?
MRV	Monitoring	178	Are you using another methodology for assessing deforestation and conversion free volumes? Please describe
MRV	Monitoring	179	Is your company's process to respond to potential forest loss and/or deforestation alerts aligned with the Monitoring and Response Framework (MRF)? Please provide evidence.
MRV	Monitoring	180	What percentage of your company's own, managed, or operated mill operations are satellite monitored for deforestation?
MRV	Monitoring	181	What percentage of third-party mill operations in your company's supply chain are satellite monitored for deforestation?
MRV	Monitoring	182	Do you have a formal process to conduct monitoring on actual or potential human rights impacts caused by your own operations and those of your third-party supply chain?
MRV	Monitoring	183	Do you annually monitor implementation of activities taken to address, prevent and mitigate identified human rights risks?
MRV	Monitoring	184	Does your human rights monitoring process include consultation with relevant stakeholders, experts and rights-holders?
MRV	Monitoring	185	What percentage of supply chain volume is covered by monitoring systems to assess human rights compliance on a regular or ongoing basis?
MRV	Monitoring	186	How do you use the information gathered through your human rights monitoring process?
MRV	Monitoring	187	Does the company report on annual GHG emissions, including from land use change?
MRV	Reporting	188	What percentage of your volumes are traceable to mill (TTM)?
MRV	Reporting	189	What percentage of your volumes are traceable to plantation (TTP)?
MRV	Reporting	190	For what percentage of your volumes does your company have coordinates (point data) for plantations and smallholder plots you source from (directly and indirectly)?
MRV	Reporting	191	For what percentage of your volumes does your company have polygon data for plantations and smallholder plots over 4 hectares you source from (directly and indirectly)?

MRV	Reporting	192	What percentage of total volume of palm oil produced or sourced by the company during the reporting year is demonstrated to be deforestation-free and/or conversion-free (DCF)?
MRV	Reporting	193	For what percentage of palm oil produced, sourced or used by the company has material been assessed to be DCF via farm-level monitoring (e.g., satellite monitoring, site verification - at level of polygon)?
MRV	Reporting	194	For what percentage of palm oil produced, sourced or used by the company has material been assessed to be DCF via negligible deforestation or conversion risk?
MRV	Reporting	195	If the NDPE IRF framework is used, please disclose the % of mills you source from directly that you have been assessed using the IRF framework for no deforestation and peat
MRV	Reporting	196	If the NDPE IRF framework is used, please share the No Deforestation and No Peat IRF profiles for your palm oil supply chain?
MRV	Reporting	197	What % of your company's processing plants (crushers, refineries and mills) are RSPO Supply Chain certified to Mass Balance level or higher?
MRV	Reporting	198	What % of your company's processing plants (crushers, refineries and mills) are RSPO Supply Chain certified to Segregated level or higher?
MRV	Reporting	199	What amount of the palm-based raw materials (PO and PKO) volumes sourced in the reporting period by your company are RSPO certified: - Under B&C credits scheme to date (please indicate the volumes in tonnes)? - Under ISH credits scheme to date (please indicate the volumes in tonnes)? - under Mass Balance (MB) scheme to date (please indicate the volumes in tonnes)? - under Segregated (SG) or Identify Preserve (IP) schemes to date (please indicate the volumes in tonnes)?
MRV	Reporting	200	According to the RSPO Shared Responsibility guidelines, processors and traders should increase their global CSPO (Certified Sustainable Palm Oil) uptake of 2% every year. Please specify the percentage of increase or decrease for the CSPO volumes bought in Yn compared to Yn-1
MRV	Reporting	201	What amount of the palm-based raw materials (PO and PKO) volumes sourced in 2022 by your company (Cf. RSPO ACOP Section 2) are certified: - Under ISPO certification - Under MSPO certification - Under ISCC certification
MRV	Reporting	202	Do you publicly report on progress towards meeting commitments in your responsible palm oil sourcing policy?
MRV	Reporting	203	How often do you publicly report on progress towards implementation of your responsible sourcing policy?
MRV	Reporting	204	Do you publicly publish a list of mills (direct/indirect) in your supply chain?
MRV	Reporting	205	Do you publicly publish a list of suppliers (direct/indirect) in your supply chain?

MRV	Reporting	206	Do you publicly report deforestation and conversion free volumes?
MRV	Reporting	207	Do you publicly report on progress towards meeting human rights commitments?
MRV	Reporting	208	Does the company publicly report on actions it is taking to address non-compliant deforestation and conversion in its operations and/or supply chain, such as through supporting supplier improvement and/or remediating past harms?
MRV	Reporting	209	Do you publicly report on traceability?
MRV	Reporting	210	Does the company publicly report on landscape or jurisdictional engagement to reduce deforestation, conversion, and/or associated human rights abuses in high-risk sourcing areas?
MRV	Verification	211	Is your traceability to plantation data and reporting verified by a third party? If yes, please describe method
MRV	Verification	212	If your traceability to mill data and reporting is verified by a third party, please describe method
MRV	Verification	213	Is your deforestation and conversion free reporting verified by a third party? If yes, please describe method
MRV	Verification	214	If you are using the IRF, are your No deforestation and No Peat IRF profiles verified by a third party using the IRF data verification protocol?