



WWF

REPORT

MY & SG

2017

PALM OIL BUYERS SCORECARD

- MALAYSIA AND SINGAPORE 2017

ACKNOWLEDGEMENTS

On the cover

Aerial view of small oil palm plantation in the rainforest of Southeastern Cameroon

© WWF / Carlos Drews

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PALM OIL IN SOUTHEAST ASIA

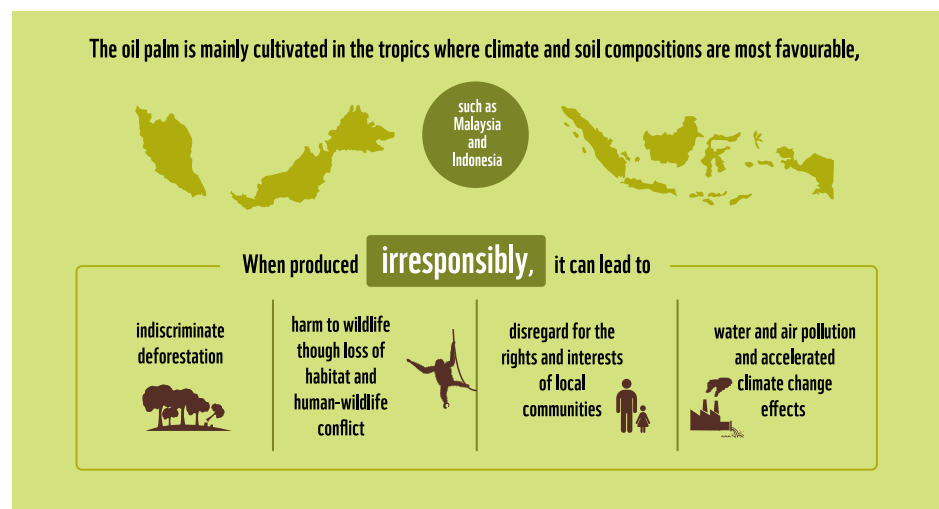
Palm oil is arguably one of the most promising yet controversial growth drivers in Southeast Asia. Industrial palm oil plantations in Indonesia and Malaysia grew almost 10 million hectares in the past 20 years¹, often with damaging environmental impacts and social conflict.

The livelihoods of more than five million people across Southeast Asia depend on this industry. With this, calls for more sustainable practices have increased in urgency, alongside scrutiny into the role of businesses in protecting the future of the region.

Half of all consumables in supermarkets contain palm oil. Millions rely on it. For many governments across Southeast Asia, it is a huge economic growth driver.

In Malaysia, it accounts for almost half of the country's agricultural GDP. As the world's second largest producer of palm oil, Malaysia is home to many manufacturing operations that utilise palm oil. On the other hand, Singapore provides a base for the regional operations of major palm oil growers and traders. It is also a financial hub, supplying loans and investments to these companies.

Dialogues surrounding the environmental, social and economic issues related to palm oil have increased in tandem with demand.



¹ FAOSTAT

**ESTABLISHED IN
2003, RSPO IS A
NOT-FOR-PROFIT
ORGANISATION
THAT DEVELOPS
AND IMPLEMENTS
GLOBAL
STANDARDS FOR
SUSTAINABLE
PALM OIL.**

For over a decade, WWF has participated in the development of sustainability standards in the global palm oil industry, through its support for the Roundtable on Sustainable Palm Oil (RSPO) and Certified Sustainable Palm Oil (CSPO). By collaborating with a wide variety of stakeholders across the supply chain, WWF ensures more robust RSPO standards and supports the adoption of RSPO by the palm oil industry. WWF also campaigns to drive demand for sustainable palm oil among consumers.

**THE PALM
OIL BUYERS
SCORECARD –
MALAYSIA AND
SINGAPORE 2017
IS THE FIRST
INITIATIVE TO
INTRODUCE
TRANSPARENCY
INTO SOUTHEAST
ASIA'S PALM OIL
INDUSTRY.**

TRACKING PROGRESS ON PALM OIL STANDARDS

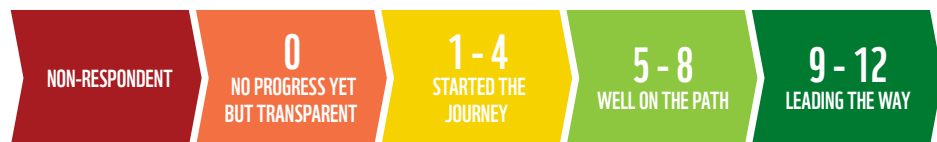
WWF released the first international Palm Oil Buyers Scorecard in 2009 to shine a light on actions taken by consumer goods manufacturers and retailers to tackle the issues around buying and using palm oil. Subsequently, WWF released three Scorecards in 2011, 2013 and 2016 to track the progress and commitments made by more companies in an increasing number of countries. The latest Scorecard assessed the performance of 137 retailers, manufacturers and food service companies accounting for more than 6 million tonnes of global palm oil usage.

The Palm Oil Buyers Scorecard – Malaysia and Singapore 2017, is the first initiative to introduce transparency into Southeast Asia's palm oil industry. In doing so, it aims to encourage local brands to be part of the global movement towards sustainable palm oil. As this Scorecard closely follows the methodology used in the WWF international Scorecards, it allows a comparison of the progress in commitments and actions by regional companies with those of global market leaders. Additionally, this Scorecard also serves as the impetus for companies to improve their actions in the sourcing of sustainable palm oil.

EXECUTIVE SUMMARY

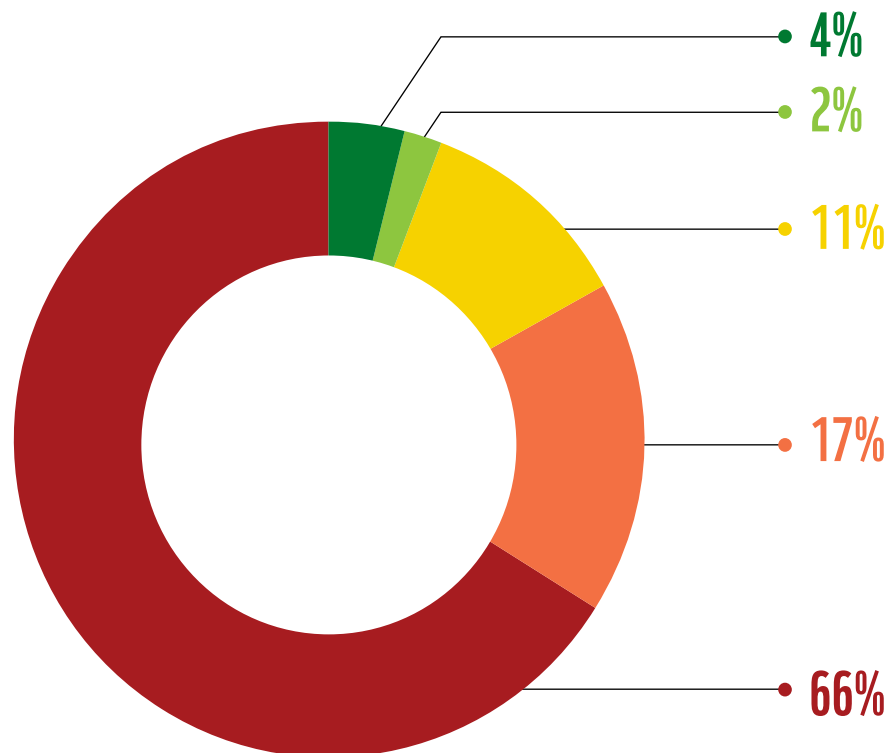
Palm Oil Buyers Scorecard: Some regional leaders emerge but majority of brands in Malaysia and Singapore do not disclose their palm oil sourcing practices.

In the first half of 2017, WWF submitted questionnaires to 47 companies headquartered in Malaysia and Singapore, and asked them about their core actions and commitments in sourcing for sustainable palm oil. The companies were selected based on a set of criteria which includes market share, brand recognition and regional presence. The companies were scored on a 12-point scale and ranked in a regional list which tracks their progress according to the following roadmap:



27
COMPANIES
HEADQUARTERED
IN SINGAPORE

20
COMPANIES
HEADQUARTERED
IN MALAYSIA



LEADING THE WAY:

1 Denis Asia Pacific

2 Wildlife Reserves Singapore

These companies provide a clear indication that sourcing sustainable palm oil is possible.

HOW DID THE COMPANIES PERFORM?

Of the 47 companies across Malaysia and Singapore that were contacted, only 16 companies disclosed information on their palm oil usage. 66% of the companies surveyed - 17 from Singapore and 14 from Malaysia - declined or ignored our request for information. These non-respondents are not known to have any public sustainability policies related to palm oil.

Out of the 16 companies that responded, half scored points while the remaining reported no actions taken to support the use of sustainable palm oil. The top companies that have emerged as local leaders provide a clear indication that sourcing sustainable palm oil is possible, paving the way for others in the region to follow suit.

In spite of the positive progress by few regional leaders, the high number of non-respondents in this study indicates that the majority of brands are not disclosing their palm oil sourcing practices. While some companies are transparent about their palm oil usage, majority have chosen not to take action on sustainable sourcing.

Even though 100% certified palm oil is available today, most businesses in Malaysia and Singapore are still not sourcing it.

ARE REGIONAL COMPANIES READY FOR SUSTAINABILITY?

Among the companies surveyed, a key obstacle to progress in adopting sustainability commitments is the lack of internal capacity.

Most individuals contacted by WWF for this study were able to identify the agricultural commodity sector and palm oil as one of the causes of deforestation and transboundary air pollution. However, in most cases this personal awareness did not formally translate into more robust corporate sustainability policies regarding palm oil sourcing. This contributed to the high level of non-respondents as most companies contacted for the Scorecard eventually chose not to submit responses after an initial exchange of information.

There is a distinct lack of staff responsible for identifying and managing business exposure to wider sets of supply chain and reputational risks. Most companies in the region lack sustainability or procurement teams to manage the procurement of sustainable palm oil.

**PERSONAL
AWARENESS DID
NOT FORMALLY
TRANSLATE INTO
MORE ROBUST
CORPORATE
SUSTAINABILITY
POLICIES
REGARDING PALM
OIL SOURCING.**

WHAT BARRIERS DO COMPANIES FACE?

Top challenges that the surveyed companies cited as deterrents in the sourcing of CSPO were the **price of sustainable palm oil** and a **lack of consumer awareness and demand** for certified sustainable products.

ROLE OF CONSUMERS:

Consumers have a significant role to play in supporting brands that manufacture with certified sustainable palm oil and applying pressure on the rest of the industry to improve standards on sustainable sourcing.



Price: There is a perception among companies in Malaysia and Singapore that sustainable sourcing comes at a considerably higher cost. Yet, those in the initial stages of sourcing sustainable palm oil found that the cost of purchasing certified sustainable palm oil starts at just US\$3.45 per tonne² through RSPO credits. In addition, companies moving towards 100% CSPO will find that the benefits can significantly outweigh any reputational risks and supply chain disruptions due to labour or environmental reasons.



Consumer awareness and demand: The lack of consumer awareness and demand for sustainable palm oil is frequently cited by companies as a reason for not procuring sustainably. Yet, research has shown that consumers are willing to pay up to 10% more for sustainable products, especially products that do not contribute to deforestation and haze.

HOW CAN COMPANIES ACT ON THESE RESULTS?

Given the variety of options available for certified palm oil, it is cost and time effective for a company to start with the first step by purchasing CSPO through the book and claim or mass balance platforms. Joining RSPO and making a time-bound public commitment on CSPO ensures full accountability to customers and shareholders.

More progressive companies with experience in sustainable palm oil sourcing should continue to increase the transparency of their supply chains. They can do this by working towards sourcing 100% physical palm oil, through the segregated or identity preserved palm oil purchase models.

In addition, WWF encourages all companies to join the national dialogue platforms such as the Southeast Asia Alliance on Sustainable Palm Oil (SASPO) and the Sustainable Palm Oil Community (SPOC) Malaysia. These platforms are designed to help companies start their journey and provide recognition for their engagement.

² RSPO data as of September 2017.



FROM PLANTATION TO SHOPPING CART

Palm oil is the world's most produced, consumed and traded vegetable oil, accounting for 38% of global vegetable oil consumption in 2016-2017³. The palm oil industry employs more than 5 million people in Southeast Asia alone, and it has been a path out of poverty for millions. It makes a substantial contribution to many local and national economies, especially to those of Indonesia and Malaysia.

However, when palm oil is not produced sustainably, it can have negative impacts on forests, wildlife and communities while contributing to climate change. Millions of people throughout the region have been affected by forest fires and the resulting transboundary haze. As consumers become more aware of these issues, what ends up in shopping baskets will start to shape how businesses and regulators in the industry act.

UNDERSTANDING THE POPULARITY OF PALM

Approximately 63 million tonnes of palm oil and palm kernel oil are produced on more than 20 million hectares of land globally. Globally, palm is used in packaged food products (68%), personal care and cosmetics products (27%) and as an energy source (5%). This is set to rise further due to population growth, increased demand for consumer goods, and greater energy needs.

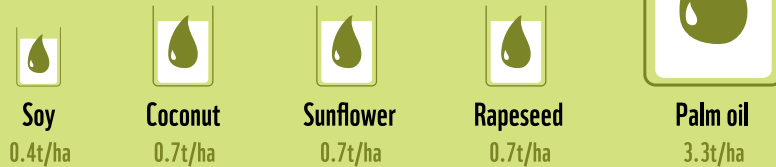


An important feature of oil palm is its high yield per unit area. With a global average of 3.3 tonnes of oil per hectare, the oil palm produces a higher yield than any other oilseed crop. This contributes to its relative affordability. Palm oil is also a flexible oil with a range of unique characteristics. For some products, it is hard to find technical substitutes for palm oil.

³ 2017, USDA Oil Crops Yearbook. Source: <https://www.ers.usda.gov/data-products/oil-crops-yearbook>

Comparison of global oil yields by crop plant

Oil yields in tonnes per hectare (t/ha)



Source: WWF 2016, based on data from FAPRI (2014) and FAO (2015, 2012)

**BETWEEN 2000
AND 2015 ONLY,
NEARLY 1.6
MILLION HECTARES
OF PRIMARY
FORESTS IN
INDONESIA WAS
CONVERTED
TO OIL PALM
PLANTATIONS⁶ —
AN AREA 24 TIMES
OF SINGAPORE**

NEGATIVE IMPACTS OF PALM OIL

To keep up with global demand, the acceleration of palm oil production across Southeast Asia – frequently unsustainable – has given rise to undesirable environmental impacts such as the widespread clearing of land, displacement of local communities and loss of wildlife habitats.

Clearing of rainforests

Oil palms grow best in low-lying, tropical areas such as rainforest land. Land clearing for palm oil plantations has led to the widespread destruction of rainforests and natural ecosystems, most significantly in Indonesia and Malaysia, where 86 per cent of the world's palm oil is grown⁴. In Malaysia, the expansion of palm oil and pulpwood into peatland in Borneo, Sumatra and Peninsular Malaysia has increased by 37 per cent over the past five years. In Kalimantan alone, the expansion has more than doubled⁵.

⁴ United States Department of Agriculture. August 2016. Oilseeds: World Markets and Trade.

⁵ <https://www.wri.org/blog/2016/04/destruction-tropical-peatland-overlooked-source-emissions>

⁶ Wijaya et al, July 19, 2017 Drivers of Deforestation in Indonesia, Inside and Outside Concessions Areas. Source: <http://www.wri.org/blog/2017/07/drivers-deforestation-indonesia-inside-and-outside-concessions-areas>

Impact on natural capital and biodiversity

Given their role in ensuring clean water and food supplies, flood prevention, biodiversity, carbon absorption and even vital medicines, the depletion of Southeast Asia’s rainforests has repercussions on natural capital. An analysis of the economic value of forests in Southeast Asia over a period of 30 years has demonstrated that rainforests are worth more standing than cut down.

Iconic species are also under threat. A significant number of wildlife is lost once forests are cleared to make way for plantations. Once forests have been converted, they lose a significant amount of species regardless of the land use change⁸.



⁷ Economic valuation of the Leuser National Park on Sumatra, Indonesia, Pieter JH van Beukering, Herman SJ Cesar, Marco A Janssen
⁸ Wakker 1998, in Clay (2004) “World Agriculture & Environment” cited at http://wwf.panda.org/what_we_do/footprint/agriculture/palm_oil/environmental_impacts/biodiversity_loss/

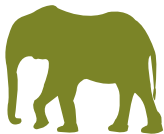
ICONIC SPECIES THREATENED BY THE LOSS OF HABITAT:



SUMATRAN ORANGUTAN:
14600



JAVAN RHINOCEROS:
62



SUMATRAN ELEPHANTS:
LESS THAN 3000



SUMATRAN TIGERS:
371

Transboundary haze

The most visible and persistent issue linked to the palm oil industry is the unregulated clearing of forest through slash and burn practices, resulting in the transboundary haze. The Southeast Asian region alone has experienced massive disruption due to the haze at least once every decade, with losses in the tens of millions as a result of lost revenue. In 1997, the transboundary haze cost Southeast Asia an estimated US\$9 billion⁹. In 2015, the haze was estimated to cost Indonesia US\$34 billion¹⁰ and Singapore, US\$517 million¹¹.

The impact on the health and welfare of people in the region cannot be overstated. The Pollutant Standards Index in some Indonesian provinces exceeded 2,000 in 2015, seven times above hazardous levels. In the same year, more than 500,000 cases of haze-related respiratory illnesses were reported across Southeast Asia¹². In Singapore, the effects of haze pollution have been associated with a 1-3 per cent increase in hospital admissions for respiratory diseases¹³.

The transboundary haze has also contributed to climate change. The conversion of forests and peatland into plantations releases massive quantities of carbon dioxide, a greenhouse gas. In the fires of 2015, about 33 per cent of the total area burned was peatland¹⁴. As a result, the 2015 forest fires in Indonesia emitted more greenhouse gases than the entire US economy that year¹⁵.

Social impact: labor and human rights in the balance

While the palm oil industry can create jobs and generate growth¹⁶, its expansion often comes at the expense of local communities and indigenous people. Issues such as exploitative working conditions, occupational hazards, forced labor, and the trafficking of migrant workers have been linked to unsustainable palm production¹⁷.

⁹ ASEAN's Haze Shroud: Grave Threat to Human Security, RSIS Commentary 207/2015, Mely Caballero-Anthony and Goh Tian, 5 October 2015. Source: https://www.mfa.gov.sg/content/mfa/overseasmission/geneva/press_statements_speeches/2015/201510/press_201510050.html

¹⁰ "Study to assess true impact of haze crisis", The Straits Times, 5 May 2016. Converted from S\$48.4 billion based on exchange rates by the Monetary Authority of Singapore. Source: <http://www.straitstimes.com/asia/se-asia/study-to-assess-true-impact-of-haze-crisis>

¹¹ "Haze episode cost Singapore estimated S\$700m last year: Masagos", Channel NewsAsia, 15 March 2016. Source: <http://www.channelnewsasia.com/news/singapore/haze-episode-cost-singapore-estimated-s-700m-last-year-masagos-8147924>

¹² <https://www.sustainablepalmoil.org/impacts/health/> and <http://blog.globalforestwatch.org/fires/with-latest-fires-crisis-indonesia-surpasses-russia-as-worlds-fourth-largest-emitter.html>

¹³ Ministry of Health, Singapore

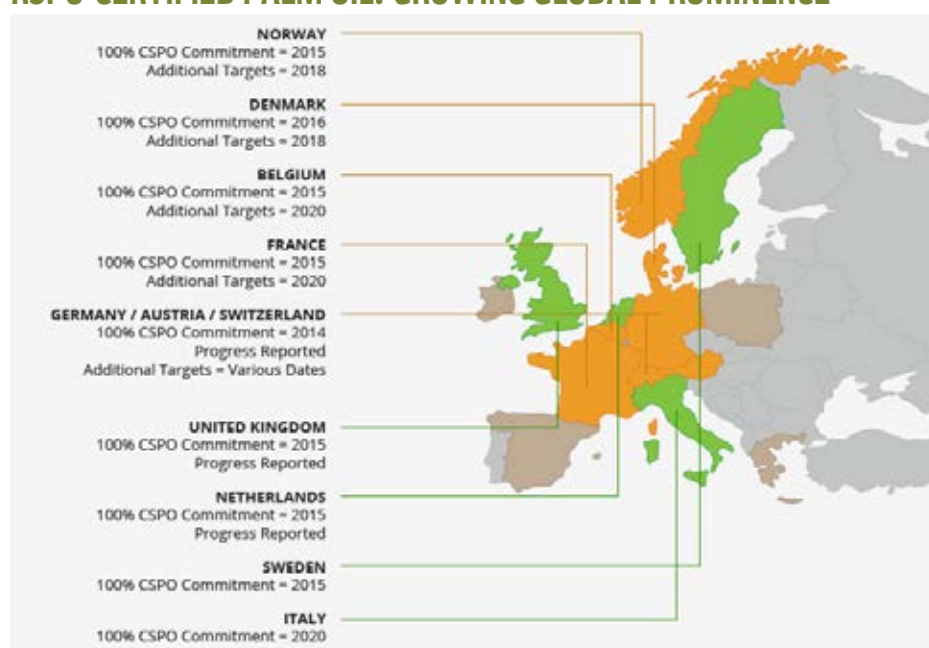
¹⁴ <http://fires.globalforestwatch.org/about/docs/Infographic-WRI-Forest-v1.0.pdf>

¹⁵ <http://www.wri.org/blog/2015/10/indonesia%E2%80%99s-fire-outbreaks-producing-more-daily-emissions-entire-us-economy>

¹⁶ <https://www.sustainablepalmoil.org/impacts/social/>

¹⁷ Understanding Labor Risks in Palm Oil Production, Verite

RSPO-CERTIFIED PALM OIL: GROWING GLOBAL PROMINENCE



Source: RSPO

**GLOBALLY, ABOUT
20% OF PALM OIL
PRODUCTION IS RSPO
CERTIFIED**

Globally, about 20% of palm oil production is RSPO-certified, equivalent to 12 million tonnes¹⁸. The European Union currently accounts for 70% of the sales of physically-traceable certified palm oil. France, Italy, Germany, and the United Kingdom are among the countries that have pledged to source 100% CSPO by 2020.

In China and India, the two leading importers of palm oil, there are signs that support for sustainable palm oil is growing. The first RSPO-led China forum for sustainable palm oil was held in July 2016 with industry stakeholders and government representatives¹⁹. Engagement with companies in India has led to an increase in RSPO membership and the purchase of sustainable palm oil, in addition to public commitments from four companies.

In comparison, usage of CSPO in the Southeast Asian markets lags behind the global trends.

SUPPORTING SUSTAINABLE PALM OIL

Despite the negative impacts of unsustainable palm oil production, consumer boycotts are not a solution²⁰. A one-to-one substitution of palm oil with other tropical plant oils like soya and coconut oil would not be a solution as these varieties all grow in ecologically similar regions. Boycotts would only serve to shift the same problem elsewhere, or even exacerbate it. The support of sustainable palm oil production by businesses is a more effective solution.

¹⁸ Roundtable on Sustainable Palm Oil

¹⁹ WWF 2016, Palm Oil Buyers Scorecard - Measuring the Progress of Palm Oil Buyers

²⁰ Palm Oil Report Germany Searching for Alternatives

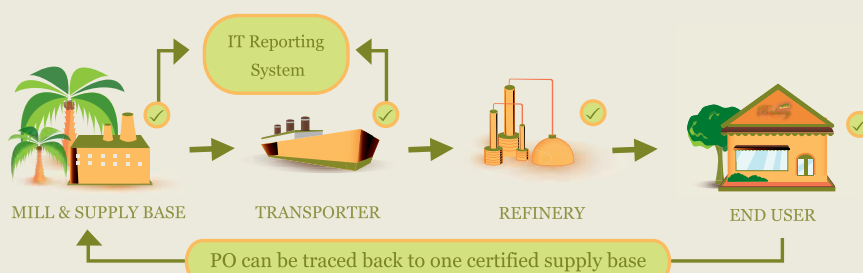
SUSTAINABLE SUPPLY CHAINS

Palm oil can be traded through four supply chain models approved by the RSPO. As RSPO certification is independently verified by third party auditors, companies procuring CSPO through these methods can make public claims to source sustainable palm oil.

Identity Preserved (IP)

The Identity Preserved (IP) supply chain model ensures that the RSPO-certified palm oil and its derivatives delivered to the end user are unique to the mill and its supply base. It is kept physically isolated from other oil palm sources throughout the supply chain, including other segregated RSPO-CSPO sources.

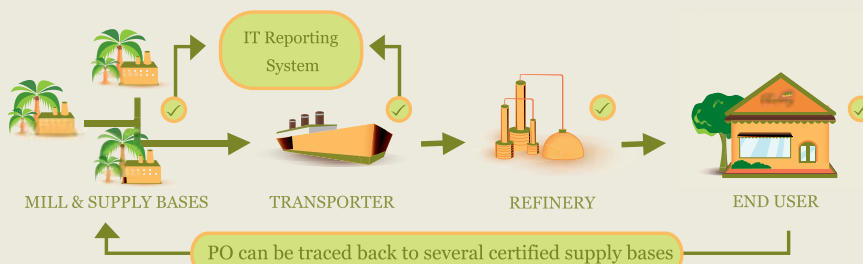
IDENTITY PRESERVED (IP) SUPPLY CHAIN MODEL



Segregated (SG)

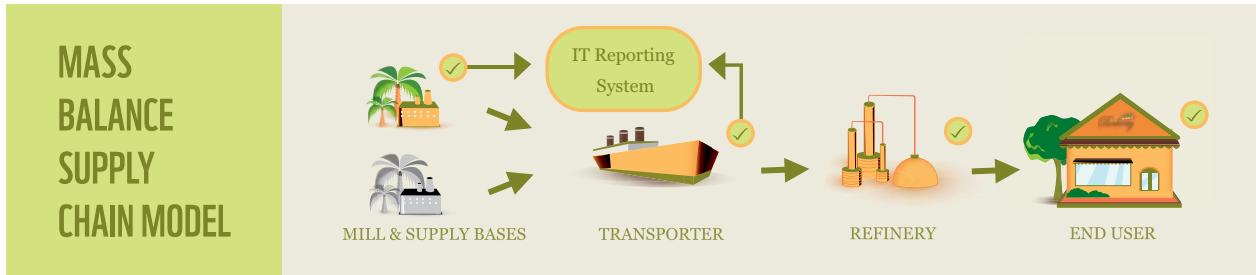
The Segregated supply chain model ensures that RSPO-certified palm oil and its derivatives come from RSPO-certified sources. It permits the mixing of RSPO-certified palm oil from a variety of sources.

SEGREGATED SUPPLY CHAIN MODEL



Mass Balance (MB)

The Mass Balance supply chain is a mixed model where sustainable palm oil from certified sources is mixed with ordinary palm oil. This system is used because palm oil supply chains can be complex, and with large quantities it can be costly to keep certified products separate from non-certified ones.



Book & Claim (B&C)

The Book & Claim model provides tradable certificates for RSPO-certified palm oil to the palm oil global supply. It does not trace physical oil throughout the supply chain.



Source: Roundtable on Sustainable Palm Oil (RSPO)

UNDERSTANDING PALM OIL

01. WHAT MAKES PALM OIL SUSTAINABLE?



Sustainable palm oil is the responsible production of palm oil in accordance with environmental, social and economic best practices. This reduces the negative impacts of palm oil production on the environment and communities.

Buyers and traders of palm oil should, at the minimum, source their palm oil only from companies that respect a set of criteria including:

- a. The free, prior and informed consent (FPIC) of local and indigenous communities.
- b. Have practices in place to maintain or improve soil fertility, and minimize or control erosion and soil degradation.
- c. Maintain or enhance High Conservation Value Areas (whether biological, ecological, social or cultural).
- d. No use of fire to clear land for new plantings.
- e. No planting on peat.
- f. Develop and implement plans to reduce emissions, including greenhouse gases.

02. RSPO: MAKING SUSTAINABLE PALM OIL THE NORM



Established in 2003, RSPO is a not-for-profit organisation that develops and implements global standards for sustainable palm oil. WWF is one of the founding members of RSPO and recognises that RSPO is currently the only credible, independent, international, and multi-stakeholder standard and certification scheme with the capacity to continue the supply of certified sustainable palm oil to the global market.

Certified sustainable palm oil (CSPO) produced according to RSPO's standards provides assurance that tropical forests have not been cleared, and environmental and social safeguards have been met during production. As RSPO certification is independently verified, companies procuring CSPO through these methods can publicly claim to source sustainable palm oil.



03. REGIONAL INDUSTRY PLATFORMS

Platforms such as SASPO (Southeast Asia Alliance for Sustainable Palm Oil) and SPOC (Sustainable Palm Oil Community) Malaysia are industry-led platforms in Southeast Asia that help companies transition towards sustainable palm oil through awareness raising and capacity building.



04. WWF: ADVOCATING FOR CERTIFIED SUSTAINABLE PALM OIL

To transform global supply chains in the palm oil industry, WWF ensures collective action among producers, buyers, investors and consumers, through:

- One-on-one corporate engagement with companies
- Engagement in industry-wide bodies such as the Consumer Goods Forum and the Banking and Environment Initiative
- Promoting better management practices and sustainable land use planning
- Getting buyers to commit to purchasing sustainable palm oil
- Developing and promoting sustainable investment with the finance sector
- Encouraging consumers to support brands that use sustainable palm oil
- Lobbying governments to introduce policies that support sustainable palm oil.

RESULTS: TRANSPARENCY A KEY STEP TO TRANSFORMING A REGION

Scrutiny and transparency will help encourage industry-wide change. The Palm Oil Buyers Scorecard is the first regional initiative to shed light on companies in Southeast Asia's palm oil industry and their sourcing practices.



HOW DOES THE SCORECARD WORK?

This Scorecard assesses a total of 47 companies headquartered in Malaysia and Singapore: 20 Malaysian companies and 27 Singapore companies. Companies were selected based on market share, brand prominence, regional presence, supply chain impact and use of palm oil. The response of each company determines its score and WWF's assessment of its progress.

All the invited companies were asked to complete an online survey within a specified time frame. Survey questions were adapted from methodology used in the WWF International Scorecards. The questions aim to reveal progress on sustainable sourcing, and help identify business challenges in purchasing 100% physical CSPO.

Companies were scored on a 12-point scale based on the following indicators: RSPO membership, time-bound commitments to purchasing CSPO, public disclosure of palm oil buying practices and volumes, supply chain practices and sustainability initiatives beyond RSPO. The weightings applied against each performance indicator allow all companies to be scored fairly, regardless of the actual quantity of palm oil purchased.

PERFORMANCE INDICATOR	SCORING ALLOCATION
RSPO MEMBERSHIP & ANNUAL PROGRESS REPORTING	<p>1 point for RSPO membership.</p> <p>1 point for reporting ACOP progress to RSPO (The Annual Communications of Progress are reports submitted by RSPO members to gauge their progress towards 100% RSPO-certified sustainable palm oil).</p>
TIME-BOUND COMMITMENTS TO BUYING CSPO	<p>1 point for making a commitment to purchase only CSPO by 2020 or earlier.</p> <p>1 point if that commitment covers all of the supply chain and company operations.</p>
KNOWLEDGE AND DISCLOSURE OF PALM OIL USED BY COMPANY	<p>1 point for communicating publicly how much total palm oil is used (i.e., public reports, sustainability reports, annual reports).</p>
AMOUNT OF CSPO USED BY DIFFERENT SUPPLY CHAIN OPTIONS	<p>5 points – 75% - 100% physical CSPO</p> <p>4 points – 50% - 75% physical CSPO</p> <p>3 points – 25% - 50% physical CSPO</p> <p>2 points – 1% - 25% physical CSPO</p> <p>1 point – Use of Book & Claim if 0% physical CSPO.</p>

PERFORMANCE INDICATOR

SCORING ALLOCATION

GOING BEYOND RSPO: PARTICIPATION IN INITIATIVES THAT PROMOTE SUSTAINABLE PALM OIL

** Examples:*

- SASPO (Southeast Asian Alliance for Sustainable Palm Oil)
- Palm Oil Innovation Group (POIG) Charter
- RSPO NEXT
- The HCS (High Carbon Stock) Approach
- Sustainable Palm Oil Manifesto (SPOM)
- Small holder development projects

1 point for membership in or implementation of one or more of these initiatives.

COMMITMENTS TOWARDS SUSTAINABILITY - A BASIC REQUIREMENT FOR COMPANIES TO COMMIT TOWARDS SUSTAINABLE PRACTICES AND ACTIONS

** Examples:*

Global CSR policy, Environmental Management System ISO 14001, ISO 26000 evaluation, or third-party verified sustainability/environmental report. Other endeavors may be considered only if it is formulated as a company-wide strategy that focuses on environmental and social issues.

1 point for companies that have a publicly communicated global sustainability endeavour.

NOTE: WWF has used information provided directly by the companies for this Scorecard. We rely on the companies to be transparent, truthful and accurate in their reporting. If readers spot inconsistencies or errors in the data, please bring it to our attention and that of the company in question.

You may contact us at:
my.sustainability@wwf.org.my
corporate@wwf.sg

Tracking the progress of companies

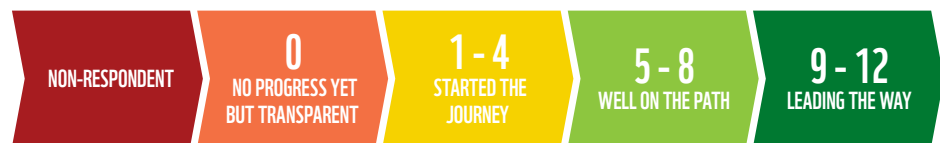
Companies are placed in progress categories based on their scores. Each category is clearly defined to ensure transparency.

Companies that did not complete the survey are described as “non-respondents”. They are not given a score and are considered not transparent in their palm oil usage.

PROGRESS CATEGORY	WHAT IT MEANS
9 - 12 LEADING THE WAY	<p>A company has made tangible commitments and taken action towards creating a supply chain for sustainable palm oil.</p> <p>This company is a RSPO member, discloses its palm oil usage and commitments, and is aware of global market demands for sustainable palm oil. This company is ready to contribute constructively to public and industry dialogues on CSPO.</p>
5 - 8 WELL ON THE PATH	<p>A company has performed actions related to creating a sustainable supply chain and is likely an RSPO member which is purchasing CSPO.</p> <p>However, it may not have publicly communicated any time-bound commitments and actions.</p>
1 - 4 STARTED THE JOURNEY	<p>A company has most likely just realised the importance of sourcing CSPO. The company might not be an RSPO member yet but may have started to look at policies on sustainable procurement.</p> <p>For a company that is a member of RSPO, the volume of CSPO purchased is low and it is severely lacking in time-bound commitments and transparent communications.</p>
0 NO PROGRESS YET BUT TRANSPARENT	<p>A company has not made any progress with its procurement, does not support CSPO and is not a member of RSPO.</p> <p>This company’s journey towards procuring sustainably produced palm oil has yet to start.</p>
NON-RESPONDENT	<p>The company is not transparent about its use of palm oil, and has not engaged with WWF on this issue.</p>

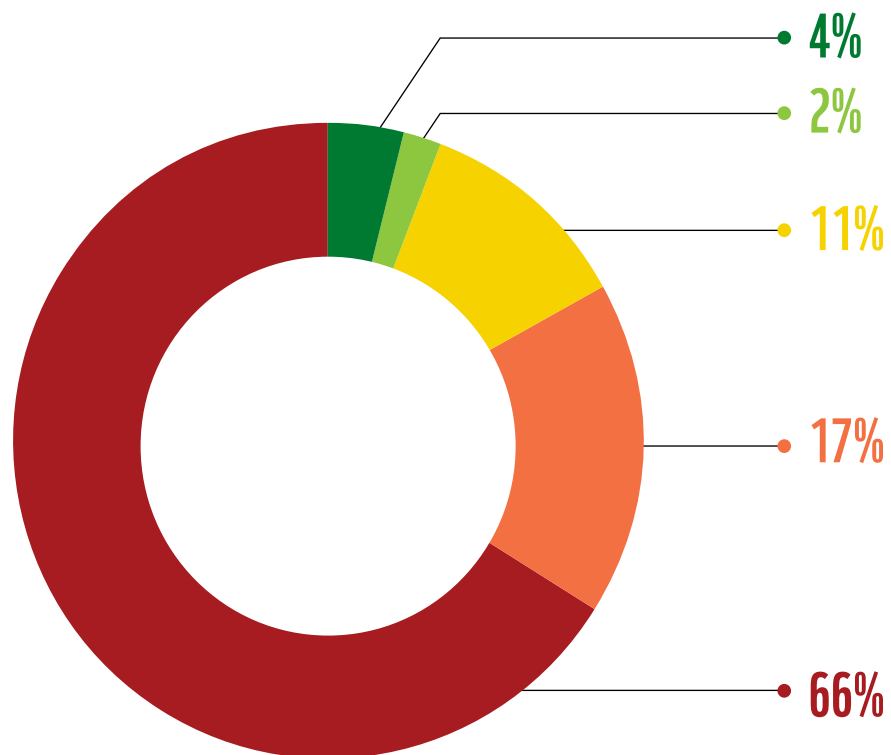
RESULTS

A total of 16 out of 47 companies responded to the survey. Of the 16 respondents, half scored points. The top performer is Denis Asia Pacific, the producer and marketer of Ayam Brand products. In close second is Wildlife Reserves Singapore Group, which manages Singapore's zoological institutions. In third place is MaMee Double-Decker, manufacturer and marketer of instant noodles and snack food.



27
COMPANIES
HEADQUARTERED
IN SINGAPORE

20
COMPANIES
HEADQUARTERED
IN MALAYSIA



REGIONAL COMPANIES LAG BEHIND GLOBAL PEERS

The sustainable palm oil movement has gained international momentum over the past decade. The strong momentum has influenced palm oil sourcing practices of international companies, as tracked by WWF scorecards over the past five years.

While the majority of global palm oil supply comes from Southeast Asia, demand for sustainable palm oil is driven primarily by Europe and the United States. In particular, businesses in Malaysia and Singapore have a large international footprint and global customer base that demands sustainable palm oil. In addition, international brands and regional palm oil growers and traders favour both countries as a base for their headquarters and manufacturing operations.

MAJORITY OF
GLOBAL PALM OIL
SUPPLY COMES
FROM SOUTHEAST
ASIA, BUT DEMAND
FOR SUSTAINABLE
PALM OIL IS DRIVEN
PRIMARILY BY
EUROPE AND THE
UNITED STATES

A comparison of companies in Malaysia and Singapore against their international peers shows a significant gap in sustainable sourcing standards across Southeast Asia. There is a distinct lower level of transparency, proportion of RSPO membership and sustainable palm oil commitments among these companies.

WWF International Palm Oil Buyers Scorecard

The WWF International Palm Oil Buyers Scorecard 2016 evaluated 137 retailers, consumer goods manufacturers and food service companies in Europe, North America, Australia, India and Japan on their commitments and actions related to sourcing sustainable palm oil. These companies account for more than six million tonnes of palm oil globally. Of the 94 companies that featured in previous Scorecards, 75 showed progress on their palm oil commitments.

RSP0 MEMBERSHIP

SCORECARD (2016)
INTERNATIONAL

96%
of the companies



SCORECARD (2017)
MALAYSIA AND
SINGAPORE

12%
of the companies

RESPONSE RATE

SCORECARD (2016)
INTERNATIONAL

80%
of response rate



SCORECARD (2017)
MALAYSIA AND
SINGAPORE

30%
of response rate

COMMITMENT TO 100% CSPO USAGE

SCORECARD (2016)
INTERNATIONAL




More than
60%
have CSPO
commitments



SCORECARD (2017)
MALAYSIA AND
SINGAPORE

ONLY 3
have a public
commitment

REPORT SCORES

COMPANY (HEADQUARTERS)		RSPO: MEMBERSHIP	RSPO: ACOP PROGRESS REPORT	COMMITMENT TO 100% CSPO	SCOPE OF COMMITMENT	PUBLIC DISCLOSURE	% CSPO SOURCED	OTHER PALM OIL INITIATIVES	GENERAL SUSTAINABILITY COMMITMENTS	SCORE (OUT OF 12)
Denis Asia Pacific Pte Ltd (Ayam Brand)		✓	–	2018	Global	✓	50-75%	SASPO	✓	10
Wildlife Reserves Singapore Group		✓	–	2022	Global	✗	75-100%	SASPO	✓	9
MaMee Double-Decker (M) Sdn Bhd		✓	✓	–	–	✓	1-25%	–	–	5
Fraser & Neave Ltd		✓	✓	2022	Global	✗	0%	SASPO	–	4
Munchy Foods Industry Sdn Bhd		✓	–	–	–	✗	1-25%	–	✓	4
Lam Soon Singapore Pte Ltd		✓	✓	–	–	✗	1-25%	–	–	4
Tat Hui Foods Pte Ltd		✓	–	–	–	✗	10%	–	–	3
NTUC Fairprice Co-Operative Limited		✗	–	–	–	✗	0%	–	✓	1
Beryl's Chocolate & Confectionery Sdn Bhd		✗	–	–	–	✗	0%	–	–	0
Brahim's Holdings Berhad		✗	–	–	–	✗	0%	–	–	0
Lay Hong Bhd (Nutriplus)		✗	–	–	–	✗	0%	–	–	0
Perfect Foods Manufacturing (M) Sdn Bhd		✗	–	–	–	✗	0%	–	–	0
Sheng Siong Pte Ltd		✗	–	–	–	✗	0%	–	–	0
Tong Seng Produce Pte Ltd		✗	–	–	–	✗	0%	–	–	0
Viz Branz Holdings Limited		✗	–	–	–	✗	0%	–	–	0
Yeo Hiap Seng Ltd		✗	–	–	–	✗	0%	–	–	0

REPORT SCORES

COMPANY (HEADQUARTERS)		RSPO: MEMBERSHIP	RSPO: ACOP PROGRESS REPORT	COMMITMENT TO 100% CSPO	SCOPE OF COMMITMENT	PUBLIC DISCLOSURE	% CSPO SOURCED	OTHER PALM OIL INITIATIVES	GENERAL SUSTAINABILITY COMMITMENTS	SCORE (OUT OF 12)
Adabi Consumer Industries Sdn Bhd			-	-	-		-	-	-	NR
AEON Co. (M) Sdn Bhd			-	-	-		-	-	-	NR
Aik Cheong Coffee Roaster Sdn Bhd			-	-	-		-	-	-	NR
Auric Pacific Group Ltd			-	-	-		-	-	-	NR
Bee Cheng Hian Hup Chong Foodstuff Pte Ltd			-	-	-		-	-	-	NR
Biz Alliance International (M) Sdn Bhd			-	-	-		-	-	-	NR
Borneo Oil Bhd			-	-	-		-	-	-	NR
Breadtalk Group Ltd			-	-	-		-	-	-	NR
Chek Hup Sdn Bhd			-	-	-		-	-	-	NR
Commonwealth Capital Pte Ltd			-	-	-		-	-	-	NR
Crystal Jade Culinary Concepts Holding			-	-	-		-	-	-	NR
Dairy Farm International Holdings Ltd			-	-	-		-	-	-	NR
Delfi Ltd			-	-	-		-	-	-	NR
Gardenia Bakeries (KL) Sdn Bhd			-	-	-		-	-	-	NR
Khong Guan Biscuit Factory Pte Ltd			-	-	-		-	-	-	NR
Network Foods (M) Sdn Bhd			-	-	-		-	-	-	NR

REPORT SCORES

COMPANY (HEADQUARTERS)		RSPO: MEMBERSHIP	RSPO: ACOP PROGRESS REPORT	COMMITMENT TO 100% CSPO	SCOPE OF COMMITMENT	PUBLIC DISCLOSURE	% CSPO SOURCED	OTHER PALM OIL INITIATIVES	GENERAL SUSTAINABILITY COMMITMENTS	SCORE (OUT OF 12)
Pappa Rich Malaysia Sdn Bhd		✗	–	–	–	✗	–	–	–	NR
Paradise Group Holdings Pte Ltd		✗	–	–	–	✗	–	–	–	NR
Polar Puffs & Cakes Pte Ltd		✗	–	–	–	✗	–	–	–	NR
Prime Supermarket Ltd		✗	–	–	–	✗	–	–	–	NR
QAF Ltd		✗	–	–	–	✗	–	–	–	NR
QSR Trading Sdn Bhd		✗	–	–	–	✗	–	–	–	NR
Secret Recipe Cakes & Café Sdn Bhd		✗	–	–	–	✗	–	–	–	NR
Seng Hua Hng Foodstuff Pte Ltd		✗	–	–	–	✗	–	–	–	NR
Super Group Ltd		✗	–	–	–	✗	–	–	–	NR
Ten & Han Trading Pte Ltd		✗	–	–	–	✗	–	–	–	NR
Tesco Stores (M) Sdn Bhd		✗	–	–	–	✗	–	–	–	NR
The Italian Baker Sdn Bhd		✗	–	–	–	✗	–	–	–	NR
Tong Garden Food (S) Pte Ltd		✗	–	–	–	✗	–	–	–	NR
Tung Lok Restaurants (2000) Ltd		✗	–	–	–	✗	–	–	–	NR
White Café Sdn Bhd		✗	–	–	–	✗	–	–	–	NR

SCORECARD OUTCOMES

LEADING THE WAY:

1 Denis Asia Pacific

2 Wildlife Reserves Singapore

These companies provide a clear indication that sourcing sustainable palm oil is possible.

DENIS ASIA PACIFIC (AYAM BRAND) SCORE: 10

WWF commends Denis Asia Pacific for showing strong leadership in regard to the procurement of sustainable palm oil within the Southeast Asia region. Denis Asia Pacific has demonstrated transparency and commitment to purchase 100 per cent CSPO, is an active member in RSPO, a founding member of SASPO and publicly discloses the total volume of palm oil volumes used for each of their brands.

While it has yet to achieve 100% physical CSPO, Denis Asia Pacific is leading the way for other Singapore-based companies to follow.

Denis Asia Pacific is the producer of Ayam Brand canned products including fish, fruit, vegetable, sauces and pastes in addition to other brands such as Alce Nero, Duche, Guinea's, Noble Kitchen and Richman.

WILDLIFE RESERVES SINGAPORE SCORE: 9

Wildlife Reserves Singapore is a founding member of SASPO and has made public commitments and steps to procure 100% CSPO by 2022. It has started by sourcing sustainable palm oil for all its cooking oil usage. WWF encourages Wildlife Reserves Singapore to continue with its efforts on sustainable palm oil and to progressively source 100% physical CSPO.

Wildlife Reserves Singapore manages Singapore's zoological institutions, including the Jurong Bird Park, the River Safari, the Singapore Zoo and the Night Safari. One of the organisation's policies is to implement best practices in sustainability including the sourcing of sustainable palm oil and seafood in addition to the reduction of plastic consumption.

WELL ON THE PATH:

3 MaMee Double Decker

The company is well on the path to source 100% sustainable palm oil.

MAMEE-DOUBLE DECKER

SCORE: 5

Mamee-Double Decker (Mamee) has been a member of the Roundtable on Sustainable Palm Oil since November 2015 and plans to submit its first Annual Communication on Progress (ACOP) this year. So far, 1-25% of the palm oil used in its production is from certified sustainable sources. WWF looks forward to supporting their endeavour towards greater sustainability through SPOC Malaysia.

Mamee is a Malaysian manufacturer of snack foods that offers many products that most Malaysians grew up enjoying, which includes the MAMEE Monster Snack, Double Decker prawn crackers and Mister Potato potato chips.

STARTED THE JOURNEY:

4 Fraser & Neave

These companies have started their journey towards sustainable palm oil. One has made a commitment to source 100% palm oil.

FRASER AND NEAVE (F&N)

SCORE: 4

F&N is not currently sourcing sustainable palm oil but recently decided to commit to source sustainable palm oil and join RSPO. F&N has made public commitments to CSPO and has taken steps to procure 100% CSPO by 2022. Additionally, it has joined SASPO to further engage in the sustainable palm oil journey.

Established in 1883, F&N is a leading player in the food and beverage arena in from. Brands under the F&N umbrella include: F&N beverages, 100 Plus, F&N Magnolia, Nutriwell and Farmhouse, among others.

Some other companies that fall into this category:

5 Munchy Foods Industry

6 Lam Soon Singapore

7 Tat Hui Foods

UNDERSTANDING CHALLENGES FACED BY COMPANIES

WWF sought feedback from companies regarding the challenges they face in relation to the sourcing of sustainable palm oil. The top challenges identified by respondents were:

01 PERCEIVED HIGH COST

02 LACK OF CONSUMER DEMAND AND INTEREST

03 LACK OF INTERNAL CAPACITY

04 NO RECOGNITION OF PALM OIL AS A BUSINESS RISK

78% OF
RESPONDENTS
CITED COST AS
A BARRIER TO
ACTION, AND
THE NEED TO
PRIORITISE
PROFIT MARGINS
IN THE MIDST
OF A DIFFICULT
ECONOMY.

Perceived high cost of certified sustainable palm oil

While not necessarily true, there is a general perception that sustainability efforts come at a cost. 78% of respondents cited cost as a barrier to action, and the need to prioritise profit margins in the midst of a difficult economy.

However, in the case of sustainable palm oil, there is a minimal impact on overall cost of goods. The RSPO Book & Claim system allows companies to procure sustainable palm oil credits at an additional cost of less than 1 cent per litre. Yet, with limited to no awareness about the available options for sustainable palm oil, most companies have chosen not to take action.

Lack of consumer demand and interest

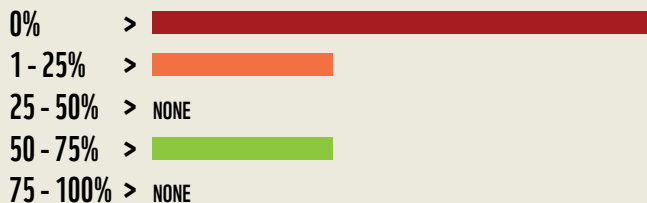
Over half (56%) of the respondents cited a lack of consumer awareness and demand for CSPO as a reason for their inaction.

While sustainable production is critical to the long term viability of Malaysia's palm oil industry, and by extension its local economy, companies in Malaysia do not see any interest in sustainable palm oil among their customers.

PERCEIVED MARKET INTEREST



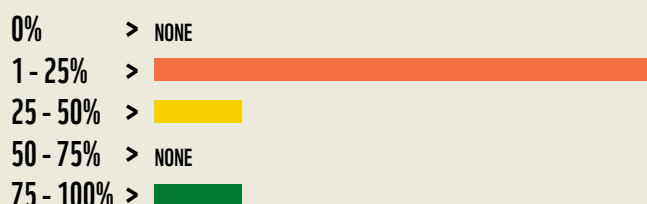
What percentage of your customer base do you think cares about how you source sustainable palm oil?



While there is an emergent level of interest in sustainable palm oil, most companies in Singapore continue to perceive low customer interest.

PERCEIVED MARKET INTEREST

What percentage of your customer base do you think cares about how you source sustainable palm oil?



LACK OF UNDERSTANDING ABOUT CSPO SOURCING

Few companies have dedicated sustainability teams and the lack of personnel or teams with the knowledge and ability to respond to WWF's survey was evident.

Lack of internal capacity to source sustainable palm oil

There is a general lack of understanding about CSPO sourcing and the inclusion of palm oil in corporate sustainability policies. Few companies have dedicated sustainability teams and the lack of personnel or teams with the knowledge and ability to respond to WWF's survey was evident. Individuals that interacted with WWF came from a range of departments as engineering, operations, procurement, marketing, investor relations and corporate affairs. As a result, most companies were ill-equipped to handle inquiries on sustainable sourcing.

While most individuals contacted by WWF were able to identify the agricultural commodity sector and palm oil as one of the causes of deforestation and transboundary air pollution, the level of personal awareness did not formally translate into corporate policies on palm oil sourcing.

Unsustainable palm oil not viewed as a business risk

There is a clear opportunity for companies in Southeast Asia to expand their commercial risk assessment to include palm oil sourcing. At the moment, most do not have a sustainability agenda to guide their use of commodities, nor recognise the wider sets of risks related to sustainability. Many highlighted the difficulty of demonstrating commercial value through the transition to sustainable palm oil, most likely due to the perceived lack of customer demand or investor interest.

Without any corporate sustainability policies in place, most companies were ill-equipped to handle inquiries on sustainability.

IN ORDER TO LIMIT
NEGATIVE IMPACTS
ON BIODIVERSITY
AND COMMUNITIES,
ALL COMPANIES
USING PALM OIL
HAVE TO TAKE
RESPONSIBILITY
TO ENSURE THAT
THEY SUPPORT
SUSTAINABLE
METHODS OF
PRODUCTION.

RECOMMENDATIONS

In order to limit negative impacts on biodiversity and communities, all companies using palm oil have to take responsibility to ensure that they support sustainable methods of production. Given their location at the heart of global palm oil production, companies in Malaysia and Singapore benefit from easy access to sustainable palm oil and therefore have no excuse to overlook options to purchase CSPO.

WWF strongly recommends that all companies aim for 100% CSPO consumption by 2020, by following these steps:

COMMIT

MAKE A PUBLIC STATEMENT ON PALM OIL AND SUSTAINABILITY THAT SHOWS INTENTION TO SOURCE RESPONSIBLY

- Publicly acknowledge the problems associated with unsustainable palm oil. This can be done through SASPO and SPOC Malaysia.
- Encourage suppliers to provide sustainable palm oil options.

Expectation: A company should be able to do this immediately, given the level of public awareness of the issues and the reputational risks involved.

ASSESS

ASSESS YOUR SUPPLY CHAIN AND START BUYING CERTIFIED SUSTAINABLE PALM OIL

- Identify products that use or contain palm oil, their suppliers, volumes and origins including third party brands.
- Start to shift sourcing to RSPO-certified sustainable palm oil.

Expectation: Depending on the quantity of products and complexity of the ingredients/supply chain, this could take up to two years. However, companies should prioritise and take earlier action on the products that contain the largest proportion of palm oil they use.

ACT

DEVELOP AND IMPLEMENT A TIME-BOUND PLAN FOR THE RESPONSIBLE SOURCING OF PALM OIL

- Include a goal of 100 per cent physical supply from suppliers that are implementing best practices, such as independently verified Palm Oil Innovation Group (POIG) members.

Expectation: This should be undertaken as soon as the inventory of palm oil use and suppliers is completed.

PROGRESS

DEMONSTRATE PROGRESS TOWARDS PURCHASING PHYSICAL CSPO FROM GROWERS AND IMPLEMENTING BEST PRACTICE

- Move from purchasing palm oil certified by book & claim (RSPO Credits) or mass balance systems to fully segregated or identity preserved CSPO.
- Move towards purchasing CSPO from independently verified growers that adhere to best practices, including the sourcing of oil palm from certified plantations.
- Monitor improvements and advance on targets.

Expectation: Companies should have achieved this stage no later than two years after achieving 100 per cent physical CSPO sourcing.

ENGAGE STAKEHOLDERS AND DRIVE CHANGE IN THE MARKETPLACE

DIALOGUE AND STAKEHOLDER'S ENGAGEMENT

- Participation in consumer/corporate awareness raising activities through SASPO or SPOC Malaysia
- Demonstrate public support for sourcing sustainable palm oil to help conserve both the natural environment and the livelihoods of people.
- Engage your stakeholders (employees, contractors, clients and suppliers).

Expectation: Companies on the sustainable journey should be able to improve their supply chains while engaging and positively influencing stakeholders around them. This can help driving a global growth of demand for CSPO to a mature level by involving the larger part of palm oil buyers.

UNSUSTAINABLE
PALM OIL
PRODUCTION HAS
BEEN CLEARLY
LINKED TO
DEFORESTATION,
LOSS OF
SPECIES AND
TRANSBOUNDARY
HAZE

Despite being at the heart of global palm oil production, Southeast Asia has yet to fully experience the sustainable palm oil movement. While unsustainable palm oil production has been clearly linked to deforestation, loss of species and transboundary haze, most businesses in the region have yet to fully explore or even consider sustainable sourcing.

A bright spot on the horizon lies with Southeast Asia's 650-million-strong consumer market. Research has indicated that consumers are willing to pay more for sustainable products not linked to deforestation and haze; half of consumers in Asia Pacific are more likely to choose socially responsible brands²¹. With the winds of consumer demand already shifting, businesses that are first movers in sustainable sourcing will have a significant competitive edge and huge untapped market²¹.

²¹ 2015, Conservation Letters, Saving Tropical Forests by Knowing What We Consume.
Source: <http://onlinelibrary.wiley.com/doi/10.1111/conl.12209/epdf>



WHAT CAN CONSUMERS DO?

The prevailing sentiment among the companies in this Scorecard is the need for a clear signal from consumers to even consider any sustainability measures. While loyalty and confidence are cherished by consumer brands, these values have yet to be closely tied to corporate sustainability in Malaysia and Singapore.

It is vital for consumers to encourage brands and companies to take immediate action to source CSPO. The clearest signal is by demonstrating demand. By encouraging transparency, this Scorecard aims to provide consumers with the knowledge and power to select the brands and products they want to support.

Considerations that consumers can keep in mind when making their purchase decisions are:

1. How much of a brand's palm oil use is already covered by CSPO and their sustainability commitments. Do these cover their palm oil usage across all countries they operate in?
2. To select products carrying the RSPO logo where possible.

**"WE BREATHE
WHAT WE BUY"
CAMPAIGN IN 2015
HAS GARNERED
OVER 15,000
PLEDGES AND
REACHED MORE
THAN 20 MILLION
CONSUMERS**

WWF-Singapore's "We Breathe What We Buy" campaign in 2015 has garnered over 15,000 pledges and reached more than 20 million consumers, sparking discussions on the risks of unsustainable palm oil in the region and demonstrating that consumers want brands manufacturing the products they buy to switch to sustainable palm oil.



APPENDIX 1: SUPPORTING PLATFORMS

RSPO NEXT

RSPO NEXT, launched in 2016, is a voluntary add-on to the RSPO's existing Principles and Criteria, defining the next steps companies can take on the journey to palm oil sustainability. It provides a further set of best practices that members can be consistently and independently measured against.

POIG

The Palm Oil Innovation Group, which Greenpeace, Rainforest Action Network, Forest Peoples Programme, WWF and progressive grower members of the RSPO founded together, works to build on existing RSPO standards, systems and commitments and put innovative best practice into action.

POIG has since been joined by progressive global retailers and manufacturers such as L'Oreal, Barry Callebaut and Ferrero. It has developed a charter standard and is currently looking to build independent third-party verification into the system in order to demonstrate credible proof of change on the ground.

See WWF's position on POIG ([insert link](#)).

SASPO

The formation of the Southeast Asia Alliance on Sustainable Palm Oil (SASPO) was prompted by the public outcry over 2015's prolonged haze pollution. Through the We Breathe What We Buy campaign, which reached over 20 million people globally, WWF-Singapore was able to raise awareness of the link between the slash and burn practices used in the production of palm oil and haze pollution, and enlist public support for a switch to sustainable palm oil. Following the success of our consumer-led haze campaign and the 1st Singapore Sustainable Palm Oil Dialogue in March 2016, WWF-Singapore and a group of founding members have come together to form the Southeast Asia Alliance on Sustainable Palm Oil.

The vision of the Alliance is to make CSPO the norm to stop the haze as well as deforestation and habitat loss in the region. It aims to provide a platform for companies to come on a sustainable journey towards producing, trading and using certified sustainable palm oil.

The Southeast Asia Alliance on Sustainable Palm Oil is supported by five founding members, who together produce some of the most popular everyday brands used by Singaporeans. The five founding members are Unilever, Danone, Ayam Brand, IKEA and Wildlife Reserves Singapore.

SPOC

The Sustainable Palm Oil Community of Malaysia (SPOC) is a multi-stakeholder platform aimed to help all companies using, trading, producing or growing palm oil to move the palm oil industry towards a more responsible and sustainable one. The community members will be able to cooperate across sectors, and work towards collectively delivering solutions to the challenges faced by the industry. Community members will progressively find new avenues to enhance their position for sustainability and responsibly produced palm oil and be the driving force and leaders towards better supply, use, and consumption of sustainable palm oil in Malaysia.

SPOC is the only industry driven platform championing the use of CSPO through activities geared towards raising awareness, capacity building and shared communication to public.



Why we are here

To stop the degradation of the planet's natural environment and
to build a future in which humans live in harmony with nature.

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