PALM OIL TRANSPARENCY COALITION

2021 Report

3keel

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EXECUTIVE SUMMARY

The Palm Oil Transparency Coalition (POTC) was established in 2016 to address the issue of limited transparency into importer commitments on NDPE, and a desire from companies to assess the performance of traders present in their palm supply chains.

Since then, transparency has increased, with mill lists and grievance trackers now available for most importers. However, there is still a connection between palm oil production and deforestation and exploitation.

Three developments in 2020 have served as a reminder of the importance of monitoring palm oil importer progress in this context:

Import ban due to human rights violations:
In December 2020, it was announced that the US had placed an import ban on palm products from Sime Darby over allegations of systematic forced labour at Sime Darby plantations in breach of their own policies. This has heightened awareness of human rights issues in palm production.

Due diligence legislation:
Details of due diligence legislation in the EU and the UK are still in development, but it is likely that new expectations will be placed on both importers of forest risk commodities and retailers/FMCG companies using these commodities. It is increasingly important that importers have systems in place to ensure that their sourcing practices are free from deforestation, and companies further down the supply chain, including POTC members, are aware of measures being taken.

NDPE IRF expansion:
The NDPE IRF (No-deforestation, No-peat and No-exploitation Implementation Reporting Framework) is being more widely used by importers to track progress in their palm supply chains towards delivering upon commitments and is now commonly included in public reporting.

Key findings from the process this year include:

- Limited monitoring and verification of human rights in the supply chain remains a risk, especially with COVID-19 limitations
- The NDPE Implementation Reporting Framework is being widely used, but reporting is often inconsistent or not transparent
- Despite widespread adoption of cut-off dates, the focus for these companies is on active monitoring, rather than historic deforestation, resulting in a question of the utility of these dates in practice.
- Understanding of climate risks is generally limited, although some traders - especially growers - are beginning to consider risks
- RSPO uptake has increased substantially, although the increase is limited to certain regions and sectors
- NDPE policy uptake is growing, and this has had benefits on the ground in terms of declining deforestation: see Chain Reaction Research

Whilst some progress has been made in the past year, there are still recurring barriers. The following recommendations have been made to importers based on our findings:

1. Define what NDPE compliance looks like and report against this
2. Work together for solutions on verifying human rights compliance
3. Prioritise action on climate
4. Ensure clear consequences of non-compliance are communicated with suppliers

INTRODUCTION

The Palm Oil Transparency Coalition (POTC) constitutes a group of 15 companies working together to ensure that not only is their own palm oil supply free from deforestation and exploitation, but also that importers in the supply chain are addressing these issues across their whole operations and for volumes regardless of their certification status. Since the POTC was founded in 2016, traders have been given the opportunity to inform and update the group on any progress that has been made each year. This is done via a questionnaire that is sent to traders on their NDPE progress, and continued engagement of traders on their responses by the POTC group as well as individual members. Whilst other initiatives exist to assess importer performance and NDPE commitments, POTC has usually benefited from a higher level of honesty and disclosure due to its nature as a business-to-business initiative, and the confidentiality granted to answers provided to the group.

This year, twenty importers of significance globally and in member supply chains were surveyed as part of the process, with over 300 questions covering company ambition, targets, progress and verification. In order to reduce the time demand on importers surveyed, publicly available information was used to pre-fill answers, which was then complemented by additional information from the importers that responded. Following a process of engagement with importers, scorecards are used to score and compare trader performance, which can be weighted according to member or NGO preferences.

Considering these developments, efforts have been made to ensure that the questionnaire and engagement this year is focused on what is happening 'on the ground', and media reports as well as a grievance monitoring platform, have been used to achieve this. This report shares some of the key findings of the process from this year, obtained from both questionnaire responses and engagement calls which took place between POTC and importers. These are mostly anonymised; however, a list of the palm oil traders included in the process has been included this year for the first time. POTC members can access the results of this year's process in further detail and without anonymisation, with the ability to score importers against their own individual expectations or the expectations of POTC NGO partners and to analyse responses on a question-by-question basis.

The POTC is supported by expert non-governmental organization advisory partners to ensure our work is focused on the right things, and effective in driving change. The World Wide Fund for Nature (WWF) and the Forest Peoples Programme (FPP) are the two partners currently working closely with the design of this process.

OUR APPROACH

ENGAGING KEY GROWERS, TRADERS AND PROCESSORS

Our coalition seeks to ensure that the engagement process for importers is as simple and efficient as possible, with survey duplication minimised through different companies joining the coalition to engage collectively rather than sending individual reporting requests. They key steps of this approach to engagement are summarised below:

STEP 1: Importer identification and prioritization

POTC members reviewed the list of importers who were assessed the prior year, to identify any suggestions for addition or removal, prioritizing suppliers with significant presence in the supply chain and those with particularly innovative policies and actions. 20 importers were selected for review.

STEP 2: Research and importer review

Questions were reviewed by 3Keel, NGO partners and the CGF Forest Positive Coalition to ensure that emerging issues were covered and questions no longer of relevance were excluded. Once the questions were agreed, 3Keel conducted a desk-based review of publicly available information from a range of sources including: (1) corporate reports; (2) company websites (3) NGO and industry reports and (4) media reports. This, together with prior responses where provided, enabled the questionnaires to be pre-populated prior to being sent to importers.

Importers are given approximately one month to amend pre-populated questionnaire responses and provide additional evidence. Following response submissions, a video call was arranged between the importer, interested POTC members and 3Keel, in order to clarify any issues of ambiguity, discuss trader feedback and answer member questions.

STEP 3: Benchmarking scorecard and performance assessment

Responses to the questionnaire were finalised based on discussion with the trader, ensuring that all affirmative responses are supported by evidence. Data is then inserted into scorecards which deliver a score for traders based on either of the following:

a. a neutral weighting with all areas scored equally and no specific weightings applied
b. member-specific weightings
c. NGO weightings.

COMPANIES ASSESSED

AAK

ADM

BASF We create chemistry

AGROPALMA

Apical

BUNGE

Cargill

FUJI OIL

Corbion

EFKO Group of Companies

GrainCorp

Olam

olenex Specialists in Edible Oils

gar agribusiness and food

IFFCO

Sime Darby

wilmar

LDC. Louis Dreyfus Company

MUSIM MAS

QUESTIONNAIRE DESIGN

The questionnaire is designed to encompass not just the ambitions and policies of importers, but also the progress they and their suppliers have made in enacting policies.

Whilst designing the 2021 questionnaire, the CGF Forest Positive Coalition was consulted closely to ensure that all areas included in the **Palm Oil Roadmap** were included, and that language was consistent. Based on this alignment, and other emerging priorities, new questions and focus was added in the following areas:

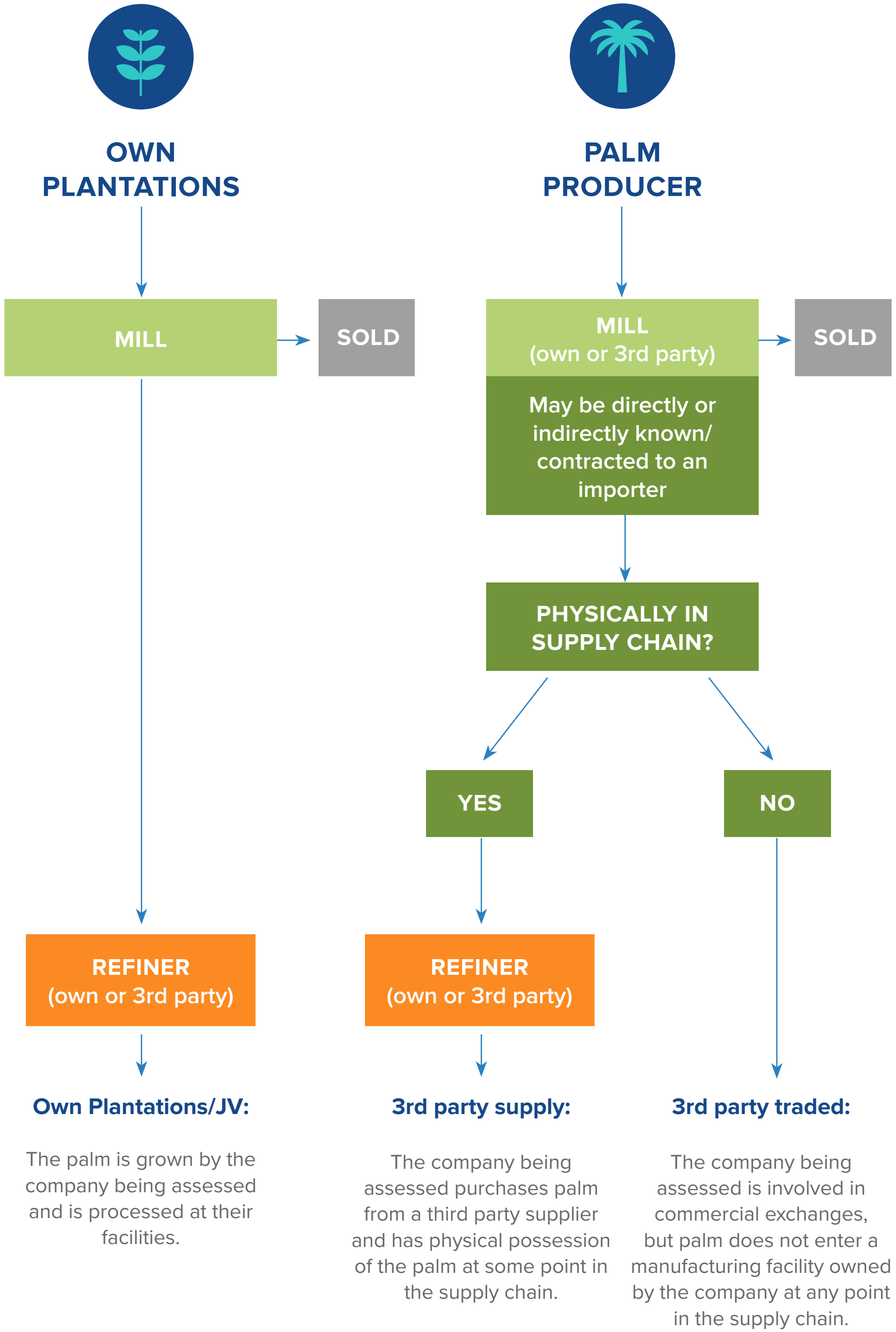
- Usage of NDPE Implementation Reporting Framework
- Involvement with landscape initiatives
- Performance by producer country (rather than by market region)
- Climate risk assessment and action
- Management of existing peatlands
- Governance and cascading supplier requirements
- Responses to grievances, using **palmoil.io** insights and **Mighty Earth rapid response reports**

In order to promote sharing of results and transparency of action, an additional column has been added to allow importers to state whether they are open to question responses being shared beyond POTC members. Where these are marked as 'yes', answers are only shared where explicit permission is given by the importer, on a case-by-case basis according to the party requesting the information.

OUR APPROACH CONSIDERS THE CHALLENGES OF ASSESSING COMPANIES OUT OF THE CONTEXT OF THEIR OPERATIONS

Many of the importers assessed by POTC are involved in a wide range of activities, from growing palm and operating mills to processing palm products into derivatives and shipping. For each of these activities, a different set of policies and actions may be applied. For example, an integrated grower-trader may have a policy regarding usage of pesticides on their own estates but may not apply this policy to palm purchases from third party suppliers.

The POTC questionnaire seeks to draw out these distinctions, especially when it is made clear in publicly available materials which palm volumes policies and actions are applied to. This is done by allowing different answers for three separate supply chain functions: Own Plantations/Joint Ventures, 3rd party supply and 3rd party traded.



SCORECARD WEIGHTINGS

As an engagement and collaboration platform, POTC is neutral and does not make any subjective judgements on which areas of action are most important or what the desired response from a trader should be on any questions. However, these judgements can be made by either individual POTC members or NGO advisory partners, with weightings used to develop an adapted set of results that can be used for further engagement with importers.

These are built into scorecard templates to allow each member to have a bespoke interpretation of trader responses.

There are two key levels at which weighting can be applied:

1. Area weighting

Questions are classified into five key areas: commitments, target dates, plan, progress and verification. These are weighted equally by default, with each constituting 20% of the importer's total score. When NGO or member weightings are being applied, this can be altered so particular focus is given to one or more specific areas.

2. Question weighting

Questions can be marked as either critical or expected, based on how important it is that the trader provides the expected response. Expected responses can be selected for each question from multiple options. For example, it may be expected that an importer sources at least 50% palm oil volumes as RSPO segregated, or to have an NPDE policy in place in line with AFI.

Question weighting

Question rating	Response classification
Critical	Below expectations
Expected	Meets expectations

The scores used for the analysis in this report are based on the NGO weightings, whilst neutral results are also made available to POTC members.

NGO weightings are specified by both WWF and the Forest Peoples Programme. Under these weightings, the greatest emphasis is placed upon progress and verification. Commitments and target dates are fundamental foundations, however our NGO advisor partner position is that only with robust implementation and verification will progress be seen and reductions in deforestation and conversion achieved.

Critical areas identified include, but are not limited to:

- Policies that are consistent with AFI guidance whilst including Free Prior and Informed Consent, protection of human rights defenders, and a ban on recruitment fees being charged to workers
- Verified achievement of NDPE policy for own operations and a time-bound plan for achieving NDPE for third party supply
- Full traceability to mill and plantation across full supply chain
- At least 75% suppliers have an NDPE policy, time-bound action plan and annual NDPE reports
- Guarantees available for zero conversion and traceability, along with availability of geolocation data for all mills and plantations in physical supply chain
- Annual progress reports along with a public list of grievances and direct suppliers

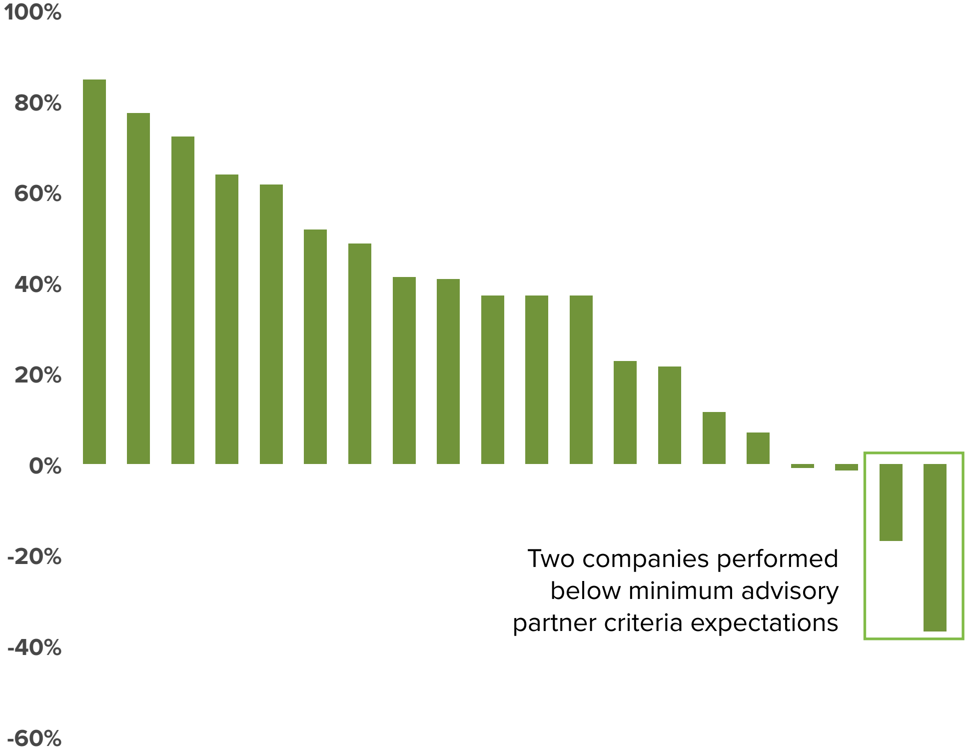
FINDINGS

SIGNIFICANT DIFFERENCES IN TRADER PERFORMANCE REMAIN

Whilst most companies scored well for their commitments, progress and target dates are the lowest scoring areas. Progress scores, in particular, have seen a significant decline from last year due to poor disclosure on new questions which have been added.

Companies who scored well are involved with the NDPE IRF, smallholder programmes and landscape initiatives, and they have disclosed information on these.

Methodologies for achieving verified deforestation free are being refined and vary between companies, although many have still not established any method. Others are reliant on RSPO to meet their commitments or are also using other means to provide indicators, such as satellite monitoring.



KEY FINDINGS

- NDPE policies are having an 'on the ground' impact
- Limited monitoring/verification of human rights
- Inconsistent use of the Implementing Reporting Framework for palm oil policies
- Cut-off dates adopted by traders are not always implemented
- Most traders have limited understanding of climate risks for their supply chain
- RSPO uptake is increasing, but at a slower rate than it has previously

1 NDPE POLICIES HAVING ‘ON THE GROUND’ IMPACT

Whilst there is still much progress to be made, there has been some positive developments over the past year. As a result of pressure from NGOs and customers, all traders surveyed have adopted a policy on deforestation that includes HCV areas, HCS forests and peatlands.

A recent report by Chain Reaction Research suggests that this uptake of NDPE policies has had an impact on the ground and is causally linked to a decrease in deforestation in Indonesia.

For every importer who adopts an NDPE policy, the pressure on suppliers to adopt and implement an NDPE policy of their own increases. Of those importers who monitored and disclosed the % of their suppliers with an NDPE policy, most reported that over 90% of suppliers have adopted a policy, although it is not always clear how these policies are assessed by the importer. Many suppliers also report against their NDPE progress and have an action plan in place.

The next step is to ensure that any importer, processor or mill purchasing palm has a system for identifying non-compliances and a grievance mechanism in place for dealing with these. Concerns regarding a ‘leakage market’, whereby suppliers have been excluded from a specific supply chain remain in the market but continue supplying less scrupulous companies, remain. However, these are being addressed by grievance mechanisms featuring a ‘suspend then engage’ approach whereby there are clear consequences for policy non-compliance, but engagement continues, and suppliers are permitted to re-enter the supply chain once the issue has been resolved. Usage of such an approach for dealing with instances of deforestation has expanded, and new systems are also being developed for instances of human rights non-compliance.

2 INCONSISTENT NDPE IRF REPORTING

In 2020, we introduced some initial questions to the questionnaire on usage of NDPE IRF to assess which companies were using it. As many were at this point introducing the framework into their supply chain reporting at this stage, the questionnaire was expanded this year to include provision of NDPE IRF results as well as further information on how these were being used.

The NDPE IRF is now used in some capacity by half of all importers surveyed, and all the most major importers surveyed. However, public reporting is limited and inconsistent. Issues that have emerged among some traders using the framework include the following:

- **Lack of public reporting** – Many did not disclose results publicly.
- **Full NDPE inclusion** – Reporting results are split between 'deforestation', 'peatland' and 'exploitation' but it is not always specified in public reporting which is used. 'Deforestation' is most widely used, and no importer is currently reporting on 'exploitation' within the framework.
- **Aggregation of results** – Some report overall results whilst others only report at a refinery level, which may be helpful for a supplier buying from a particular refinery but does not allow for direct comparisons across traders.
- **Full supply chain** –For some, third party traded volumes or purchases from refineries are not included, whereas for others only volumes from Malaysia or Indonesia are included. Scores may therefore be artificially higher than reality.
- **Usage of %** – Some declare results as % of mills in each NDPE IRF category.

It was also observed that most use the NDPE IRF alongside a separate supplier reporting tool, and there may be potential synergies where these could work together to avoid duplication.

EXPLAINER: WHAT IS THE NDPE IRF?

The No-deforestation, No-peat and No-exploitation Implementation Reporting Framework (NDPE IRF) has been designed by the Palm Oil Collaboration Group to provide a consistent framework for companies to track progress towards achieving NDPE in their supply chains.

An IRF profile can be produced for each company using the reporting framework. This shows progress at a mill level, so companies sourcing directly from mills will be required to input information on mills they are purchasing palm from, whilst downstream players will be required to input IRF profiles for their suppliers.

Once a company has completed the reporting process, they are provided with graphs showing the following:

- Deforestation progress at mill level
- Deforestation progress at production level (includes information on mills and other third party suppliers)
- Peat progress at mill level

These graphs show the % of supply in each of six progress categories: Unknown, Known, Awareness, Commitment and starting action, Progressing and Delivering. Volumes in the 'delivering' category meet all NDPE IRF requirements.

3 LIMITED MONITORING/VERIFICATION OF HUMAN RIGHTS

Palm oil has been associated with human rights abuses, including child and forced labour, involuntary retention of employee passports and expansion onto indigenous lands without Free, Prior and Informed Consent. All major importers have policies seeking to address these issues. However, there is continuing uncertainty as to how progress towards meeting policies can be monitored considering the number of suppliers (direct and indirect) involved in importer supply chains and difficulties engaging smallholders.

Traders have continually reported issues with monitoring and verifying human rights compliance at supplier facilities to POTC members during the engagement process. Since the **Sime Darby import ban** linked to human rights issues reached the news at the end of 2020, this has risen in the consciousness of many importers, but progress is still limited, and new issues have been raised considering the COVID-19 pandemic.

Monitoring usually uses a combination of supplier self reporting or verbal agreement to a supplier code, together with on-site monitoring. However, on-site monitoring has not been possible in 2020/2021 due to COVID-19 risks and restrictions in producing countries. This has been replaced by virtual site visits in some supply chains, but these are not viewed as effective, and some importers reported that there may have been a rise in human rights non-compliance due to lack of monitoring.

Tools are being developed and used for verification (e.g. SEDEX audits and NDPE IRF) but these have their limitations, especially when being applied across the supply chain. The IRF is trialing an exploitation tool to be rolled out, but there is some scepticism as to how this could work effectively, and importers involved in the trial stated that there are many issues to be ironed out.

Due to the limited availability of tools to monitor human rights progress and compliance, many importers are focused instead on training and capacity building in their supply chains through smallholder programmes and supplier training sessions.

4 CUT-OFF DATES NOT ALWAYS IMPLEMENTED

Adopting and implementing a cut-off date is increasingly being seen as a crucial part of any credible no-deforestation commitment or policy. Adoption of cut-off dates is supported by the Accountability Framework Initiative whose **guidance** states that:

'To facilitate monitoring and provide clear signals to suppliers, each commitment [should specify] a cut-off date, after which land units associated with deforestation are deemed non-compliant'

A cut-off date allows a company to communicate with suppliers from what date deforestation or peatland conversion within the supply chain is seen as non-compliant so that they can then exclude suppliers who are sourcing palm grown on land that has been converted after the cut-off date. Most importers have set a cut-off date for deforestation and peatland conversion, although some do not include this within their policies or communicate the date publicly. Where a cut-off date is not publicly communicated, it is not explicit whether and how this is communicated with suppliers.

Whilst some conduct due diligence to ensure that deforestation has not taken place in the supply chain prior to the cut-off date, using satellite imagery for example, this is not the norm across the traders surveyed. Most of the monitoring and enforcement of policies is focused on current or recent instances of deforestation and so active satellite monitoring will take place but monitoring of sourcing areas prior to a supplier being onboarded is not always used.

RSPO certified volumes are usually viewed as compliant with the importer policy, and do not go through additional verification to ensure they meet a cut-off date prior to 2018 if one is in place. It therefore needs to be acknowledged that certified volumes in a trader supply chain may not adhere to the cut-off date in a trader's policy if this is prior to the RSPO cut-off date of 2018.

5 LIMITED UNDERSTANDING OF CLIMATE RISKS

Globally, there is an increasing focus on climate risks as well as opportunities. With many countries, including Malaysia and Indonesia, and companies adopting net-zero commitments, there is an increasing focus on the link between deforestation or peatland conversion and carbon emissions as well emissions caused by palm processing.

Whilst the Climate Disclosure Project has been asking companies to report on their environmental impact and risk management over the past twenty years, the palm oil industry is just beginning to engage in these issues. An **Orbitas report** published in 2020 has highlighted the importance of addressing them, showing that:

- 76% of unplanted concessions in Indonesia are at risk of becoming stranded assets if new regulation prevents planting on peatlands.
- Biogas capture in palm mills can improve profitability as well as reducing the risks of carbon pricing.

Through questionnaire responses and trader engagement, the POTC found that most importers have limited or no understanding of climate risk within their supply chain. For those that have conducted a risk assessment, this may have included a range of commodities and so does not give in depth insights into risks associated with palm production. CDP reporting has been instrumental in driving importer understanding of climate risks and engagement with reporting has increased among importers surveyed in the past year.

Beyond reporting, there is limited action being taken to reduce the climate impact of production, besides zero deforestation targets. Some traders stated that they used biogas capture at mills or encouraged suppliers to do so, but most did not. Whilst some have emissions reduction targets, these do not typically include scope 3 emissions, which is a particularly significant omission for those sourcing significant amounts of palm product from third party suppliers.

6 INCREASED RSPO UPTAKE, WITH CAVEATS

RSPO (Roundtable on Sustainable Palm Oil) certification has long been seen as a credible way of sourcing sustainable palm oil, and ACOP (Annual Communication of Progress) reports are published by all RSPO members each year to disclose what % of volumes purchased are RSPO certified. However, certification, and Mass Balance certification in particular, met criticism from NGOs such as **Greenpeace** earlier this year based on their perceived effectiveness in addressing the issue of deforestation. There is now a growing consensus that taking action beyond certification is important, whilst RSPO certification (especially Segregated and Identify Preserved models) can continue to play a key role.

Many importers have seen a significant increase in RSPO uptake within their supply chain from 2019-2020. This has been larger than the increase seen year-on-year previously, which may be reflective of commitments from companies further down the supply chain and 2020 target dates.

The largest increase has been within Europe, with certification uptake in other areas, such as the United States, Asia, South America and Africa remaining stagnant. There has also been very limited uptake of certification for palm used in animal feed, despite an increased focus from RSPO and others.

Most importers are purchasing mass balance volumes as a significant segment of their certified volumes, with some unable to provide Segregated or Identity Preserved volumes to their customers at all. There has however been some acknowledgement amongst importers that Mass Balance volumes have limited credibility, with some traders basing their 'Verified Deforestation Free' estimates on the % of their supply which is RSPO segregated, excluding mass balance volumes.

MEMBER ACTIONS

WHAT WE'RE ACHIEVING FROM OUR OWN ACTIONS

To increase effectiveness of the coalition, POTC members are expected to act within their own operations and supply chain each year and are required to report on this annually. Suggested actions include engaging suppliers on POTC results, updating policy in response to recent events, or supporting initiatives within the sector. POTC members were surveyed on actions taken in 2021 internally, within their supply chain, or across the sector. All members responded, and most acted in multiple areas across each of these categories.

Key findings are below:

Key findings from the process this year include:

1. The majority of members took actions within their business, engaged their suppliers, and advocated in the wider sector
2. New targets and policies have been introduced in the last year, with some members looking to achieve 100% Segregated or Identity Preserved palm in their supply chain
3. Action on animal feed remains limited, despite this being a particular focus of trader and advisory partner feedback in 2020
4. Member engagement with importers has mostly been via collaborative initiatives such as POTC or the Forest Positive Coalition, showing the importance of working together
5. Many members lobbied the EU and UK governments to support a mandate on business due diligence on forest risk commodities

CONCLUSIONS AND RECOMMENDATIONS

CONCLUSIONS

1

Most palm oil supply chains remain exposed to human rights risks

Whilst deforestation can be monitored across a whole supply chain using satellite monitoring, this is not possible for exploitation issues, especially in 2020 when in-person site visits did not take place. It is therefore possible that an exploitation exposé, such as occurred for Sime Darby, could likely occur for many of the major palm oil importers.

2

New and varied methodologies are being used to verify deforestation-free

NDPE Implementation Reporting Framework results are being used alongside RSPO certification volumes and satellite monitoring to verify the % of the importer supply chain that is deforestation free. However, no importer has been able to provide a third party verified claim that their supply chain is deforestation free outside of achieving 100% RSPO certification.

3

Limited disclosure on new questions indicates remaining transparency issues

It is notable that most trader scores decreased this year compared to last, which was due primarily to limited disclosure on new questions that formed part of the questionnaire this year in response to recent developments and alignment with Forest Positive Coalition asks, such as a geographical sourcing overview and overall NDPE Implementation Reporting Framework results. Prior experience indicates that repeated inclusion and refinement of questions in response to feedback can result in increased transparency and efforts will be made to achieve this in future assessment processes.

RECOMMENDATIONS FOR IMPORTERS

1	Define what NDPE compliance looks like and report against this	Traders should be able to report on the % supply that is AFi compliant, using the NDPE IRF or other tools
2	Work together on solutions for verifying human rights compliance	The NDPE IRF presents a clear opportunity for collaboration on solutions
3	Prioritise action on climate	Climate risks can be mitigated through measures including biogas capture at mills
4	Ensure clear consequences of non-compliance are communicated with suppliers	A 'suspend then engage' approach, and rewarding reintegration, has been successful in some supply chains

RECOMMENDATIONS FOR POTC MEMBERS

1	Inclusion of animal feed in policy and action	Initial steps may include mapping of volumes and purchase of RSPO credits to cover these
2	Continued alignment of policies with AFI	Ensure that all relevant forms of land conversion are included, and a cut-off date is clearly stated
3	Commit to 100% RSPO Segregated (SG) or Identity Preserved (IP) across all palm products	SG/IP demand from POTC members is expected to flow to importers
4	Explore opportunities to become involved with landscape initiatives	Some importers have suggested that POTC members could become involved in landscape initiatives they are working on, or those led by the Forest Positive Coalition

RECOMMENDATIONS FOR CIVIL SOCIETY GROUPS

1	Collaborate to reduce questionnaire fatigue	Ensure that efforts are not duplicated by sharing of information and research
2	Provide guidance on expected reporting for initiative engagement	Communicate to importers that they are expected to report consistently on KPIs for e.g. NDPE IRF
3	Provide clear and consistent asks to growers, traders and processors	Ensure that importers are met with consistent asks on a limited number of key priorities

JOIN THE POTC

The Palm Oil Transparency Coalition continues to work to enhance transparency within the palm sector, and provide information to key downstream actors to enable effective supply chain engagement. For 2022, the focus of the coalition will be working with other initiatives to enhance the information collection process and ensure that efforts are not duplicated.

For more information about joining the coalition, please contact info@palmoiltransparency.org. The coalition is open to new Members, who must be directly involved in palm supply chains, or Subscribers who are able to confidentially access the assessment materials.

MEMBERSHIP BASICS

The POTC is a non-competitive coalition.

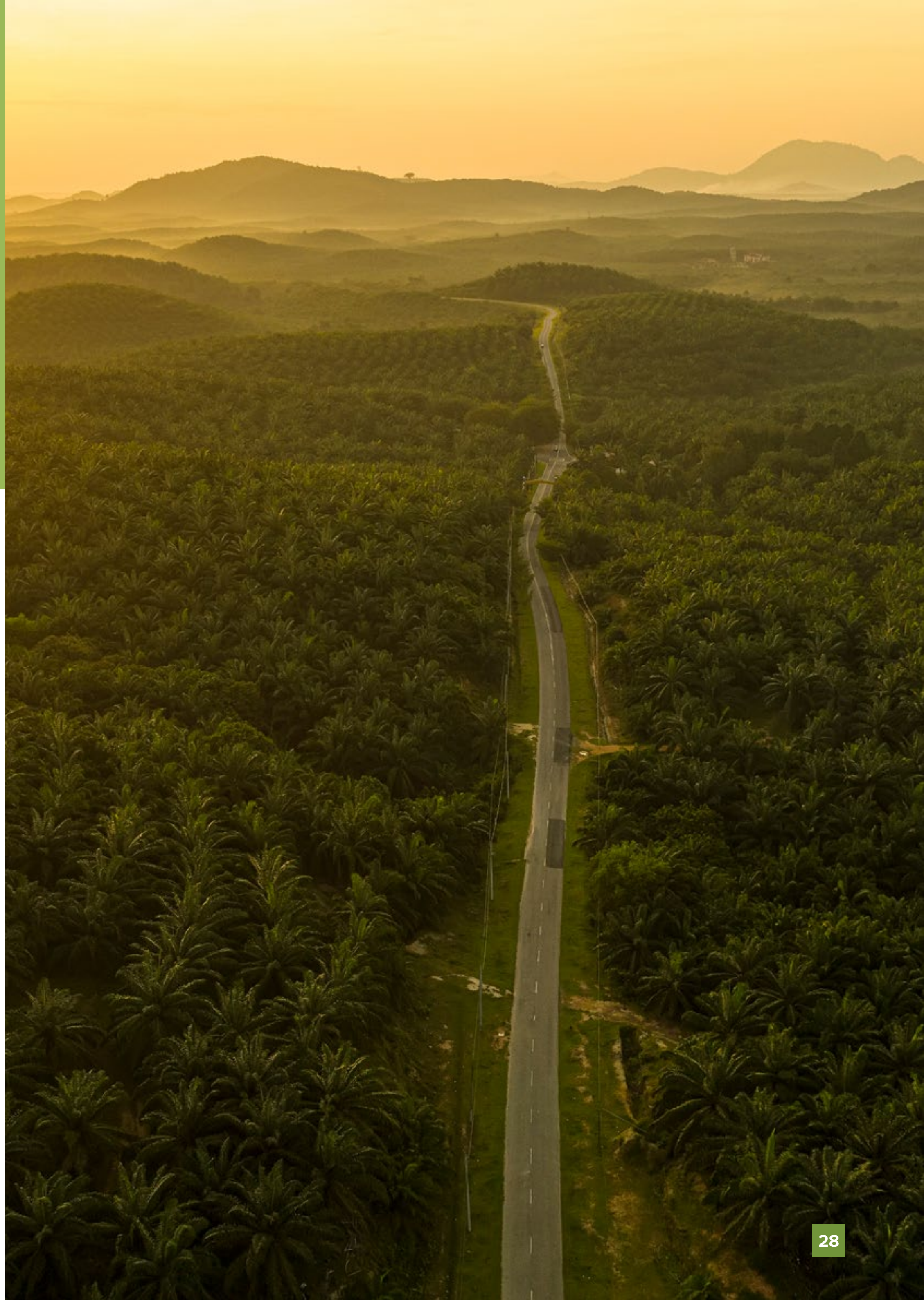
Full members are responsible for the governance of POTC activities.

Members share a commitment to ensure that activities of the POTC are conducted in full accordance with competition law.

All members of the POTC agree that they shall not engage in any activity or conduct which could constitute a breach of competition law.

The POTC is supported by a 3rd party, 3Keel LLP, for technical advice and project co-ordination. This includes managing confidential trader and retail data.

NGO partners contribute to the review process and challenge POTC members to accelerate their own practices to play their part in eliminating deforestation, conversion, and exploitation.



POTC

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