

## Particulars

### About Your Organisation

#### 1.1 Member Name

The Estee Lauder Companies Inc.

#### 1.2 Membership Number

4-0596-15-000-00

#### 1.3 Membership Sector

Consumer Goods Manufacturers

#### 1.4 Membership Category

Ordinary

#### 1.5 Country

United States

### 2.0 Does your company or organisation produce, process, consume or sell any palm oil or any products containing derivatives of palm oil?

Yes

### 2.1 Please select all description(s) that describe the palm oil-related activities of your company or organisation. Multiple selections are allowed, and not limited to the primary sector of the member's RSPO membership. You will be required to complete the relevant ACOP section based on your selection(s).

- I own and operate oil palm estate(s) and/or palm oil mill(s)
- I represent a palm oil Independent Smallholder farmer Group
- I own and operate independent palm oil mills
- I own and operate independent palm kernel crushing plants - Processors and/or Traders
- I trade or broker palm oil, palm kernel oil or related products - Processors and/or Traders
- I am a refiner of palm oil or palm kernel oil - Processors and/or Traders
- I am a processor of intermediate (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders
- I am a B2B distributor or wholesaler of palm oil, palm kernel oil or related products - Processors and/or Traders
- I manufacture final consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured by 3rd party contractors - Consumer Goods Manufacturers
- I retail final consumer (B2C) products containing palm oil, palm kernel oil or related products - Retailers
- I operate food retail outlets that use palm oil, palm kernel oil or related products - Retailers
- I am a conservation and environmental NGO supporting the sustainable development of the palm oil industry
- I am a social and human development NGO supporting the sustainable development of the palm oil industry

## Consumer Goods Manufacturers

### 1. Operational Profile

**1.1 Please state your company's main activity within the palm oil supply chain.**

- Food Good Manufacturer - own brand
- Food Good Manufacturer - third-party brand
- Home & Personal Care Good Manufacturer - own brand
- Home & Personal Care Good Manufacturer - third-party brand
- Ingredient Manufacturers
- Biofuels
- Other

Other

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## 2. Palm Oil and Certified Sustainable Palm Oil Consumption

*Information in Section 2.0 - Palm Oil and Certified Sustainable Palm Oil Consumption - is a mandatory declaration in your ACOP. This includes volume data on palm oil, palm kernel oil and related products consumed, to enable the RSPO to accurately calculate uptake of individual members, sectors and RSPO members as a whole. ACOP reports without reported volume data will be considered as incomplete and will not be accepted. Incomplete ACOP reports may lead to suspension or termination of RSPO membership.*

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

Fully-owned

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

Europe ,North America ,China,India,Malaysia,Indonesia,Africa ,Latin America ,Rest of the World

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**DL.2.0 In order to facilitate ease of reporting and transparency, RSPO members operating within the palm oil demand supply chain can now choose to report palm oil and palm oil product volumes on:**

an aggregate level (as in previous ACOP reporting cycles)

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**2.2 Total volume of RSPO-certified (IP, MB, SG and RSPO Credits/Book and Claim) and Non RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand and third-party brand products**

Description	Tonnes
Total volume of crude palm oil (tonnes)	2.02
Total volume of crude palm kernel oil (tonnes)	0.00
Total volume of palm kernel expeller (tonnes)	0.00
Total volume of crude palm oil/palm kernel oil-based derivatives and fractions (tonnes)	3219.91
Total	3221.93

**2.2.1 Please estimate the percentage of derivatives and fractions (reported in Question CG.2.2) derived from palm oil or from palm kernel oil. The default split for volumes is assumed to be 80% palm oil-based derivatives and 20% palm kernel oil-based derivatives.**

Description	Percentage
Palm oil-based derivatives and fractions	36
Palm kernel oil-based derivatives and fractions	64

**2.3 Please estimate the regional distribution of your company's uncertified and certified palm oil, palm kernel oil and related products sales (as declared in Question 2.2) in the following countries/regions.**

Countries/Regions	Percentage
Europe	22
North America	29
Malaysia	0
Indonesia	0
China	27
India	2
Latin America	2
Africa	1
Rest of World	17

**2.4 Volume of RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand and third-party brand products in the year:**

<b>Description</b>	<b>Crude/Refined Palm Oil (CSPO)</b>	<b>Crude/Refined Palm Kernel Oil (CSPKO)</b>	<b>Palm Kernel Expeller (CSPKE)</b>	<b>Certified Derivatives and Fractions</b>
RSPO Credits from Mill / Crusher	0.00	0.00	0.00	0.00
RSPO Credits from Independent Smallholder	0.00	0.00	0.00	157.95
Mass Balance (MB)	0.00	0.00	0.00	3061.92
Segregated (SG)	0.00	0.00	0.00	0.04
Identity Preserved (IP)	2.02	0.00	0.00	0.00
<b>Total</b>	<b>2.02</b>	<b>0.00</b>	<b>0.00</b>	<b>3219.91</b>

**2.4.1 Please estimate the percentage of RSPO-certified derivatives and fractions (reported in Question CG.2.4) derived from RSPO-certified palm oil or from RSPO-certified palm kernel oil. The default split for volumes is assumed to be 80% palm oil-based derivatives and 20% palm kernel oil-based**

<b>Description</b>	<b>Percentage</b>
Certified Palm oil-based derivatives and fractions	36
Certified Palm kernel oil-based derivatives and fractions	64

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

100.00%

**2.5.1 Please provide additional information on your certified palm oil, palm kernel oil and related products uptake. This may include your usage of RSPO Credits to cover gaps in certified uptake, changes due to business environment, variations due to stock positions or efforts to support independent smallholders beyond volume commitments.**

ELC endeavors to source our palm-based ingredients responsibly and sustainably with respect for local communities and the environment by procuring ingredients from suppliers that can demonstrate adherence to the principles outlined in our Supplier Code of Conduct and NDPE policy. We assess compliance with these responsible sourcing policies through supplier performance, increased traceability and third-party certification to the Roundtable on Sustainable Palm Oil's (RSPO) Principles and Criteria.

Since 2015, 100% of the palm-based ingredients ELC sources for its products are RSPO certified through a combination of RSPO certified physical supply chains and RSPO credits\*. In 2019, ELC committed that at least 90% of its palm-based ingredients will be certified sustainable from RSPO physical\*\* supply chains by 2025. In fiscal year 2022, we achieved our goal three years early, and we revised our goal to 95% to reflect our elevated ambition. In 2023, we were able to also achieve this ambitious target ahead of schedule.

ELC is committed to supporting smallholder farmers by helping to build their capacity and improve their livelihoods with the goal of increasing their participation in the palm oil supply chain. Initiatives include:

**Project Lampung**

In 2023, we successfully completed Project Lampung, a project aiming at strengthening the sustainability of the palm oil supply chain and supporting smallholder farmers in the Lampung province of Indonesia. Implemented by global NGO Solidaridad, the collaboration included BASF, one of our long-term ingredient suppliers; the Roundtable on Sustainable Palm Oil (RSPO); Business Watch Indonesia (BWI); and the Indonesian Agency for Agricultural Extension (KTNA), a local farmers association. In total, the initiative provided technical education and training for 1,003 independent smallholder farmers and helped 313 of those smallholders receive RSPO certification, making them the first such group in the Way Kanan Regency of Lampung to do so.

**Mosaik Initiative**

In 2020, the ELC Charitable Foundation approved a grant to Action for Sustainable Derivatives to kickstart an innovative pooled-funding model to generate large-scale positive impact on the ground in priority production landscapes. The grant was used to expand the Mosaik Initiative, a proven jurisdictional certification approach to sustainable palm production and landscape management and restoration in Central Kalimantan led by NGO partner Kaleka. Project implementation continued through 2023 with financial support from the ELC Charitable Foundation. One of the project's outcomes in 2023 was that more than 600 farmers reached RSPO certification. The initiative also promotes forest protection and supports smallholders in forest restoration. Overall, trees have been planted on 100 hectares of land.

**Purchasing Independent Smallholder RSPO Credits**

In addition to our portfolio of palm related positive impact projects, we procured Independent Smallholder RSPO credits covering volumes equivalent to 5% of our 2023 palm ingredient volume, supporting direct market access for certified smallholders.

ELC remains committed to identifying opportunities to extend and scale our impact to create an inclusive and sustainable palm supply chain by continuing to invest in relevant partnerships and projects (including purchases of smallholder credits) that improve smallholder livelihoods and protect and restore the environment.

\* Excludes palm-based ingredients not directly procured by ELC, such as those procured by Third-Party Manufacturers (TPMs) and certain acquired brands not yet fully integrated into the relevant ELC systems.

\*\* Physical supply chain refers to a palm oil supply that is sourced from certified plantations under the Mass Balance, identity Preserved or Segregated certifications. More information on RSPO certified supply chains can be found here: <https://rspo.org/certification/supply-chains>

**2.6 Please estimate the regional sales volume distribution of your company's RSPO certified palm oil, palm kernel oil and related products (as declared in Question 2.4) in the following countries/regions:**

<b>Countries/Regions</b>	<b>Percentage</b>
Europe	22
North America	29
Malaysia	0
Indonesia	0
China	27
India	2
Latin America	2
Africa	1
Rest of World	17

**3. TimeBound Plan**

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

2025

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**3.2 Which year did your company begin (or expects to begin) using RSPO-certified sustainable palm oil and palm oil products in own-brand products**

2015

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

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

2015

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

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**3.4 Which year did your company begin (or expects to begin) using only RSPO-certified sustainable palm oil and palm oil products from physical supply chain options (Identity Preserved, Segregated and/or Mass Balance) in own-brand products.**

2030

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**3.4.1 If the previous target year has not been met, please explain why.**

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**4. Trademark Use**

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

Yes

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**4.2 Please select the countries where your company uses or intends to use the Trademark**

Applies globally

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**4.2.1 Which year did your company begin (or expects to begin) using the RSPO Trademark**

2024

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## 5. Actions for Next Reporting Period

### 5.1 Please outline activities that your company will take in the coming year to promote the production or consumption of certified sustainable palm oil (CSPO)

- Participation in RSPO Working Group or Task Forces
- Support Independent Smallholders (ISH)
- Contribute to the RSPO Smallholder Trainer Academy
- Financial contribution to the RSPO Smallholder Support Fund
- Direct investments in Smallholder Certification projects
- Involvement/direct investments in Jurisdictional/Landscape approach
- Direct/collective investments in conservation and restoration initiatives
- Financial contribution to support members with Remediation and Compensation (RaCP) process, direct/collective investments in conservation and restoration initiatives
- Allocating FTE to promote the production or consumption of certified sustainable oil palm products
- Specific policies and action plans by the member to promote CSPO production or consumption in the upstream or downstream supply chain, including target dates or broader policies that include such efforts
- No activities planned
- Others

#### Other

In 2019, ELC committed that at least 90% of its palm-based ingredients will be certified sustainable from RSPO physical\*\* supply chains by 2025. In fiscal year 2022, we achieved our goal three years early, and we revised our goal to 95% to reflect our elevated ambition. In 2023, we were able to also achieve this ambitious target ahead of schedule. We will continue to substitute existing palm-based ingredients with RSPO-certified Mass Balance alternatives by partnering with strategic suppliers on our palm oil sourcing policy. We conduct due diligence of our palm oil sourcing to ensure compliance with our NDPE policy and have developed a palm oil action plan. We will report on this process annually as appropriate.

ELC plans to accelerate our sustainable palm procurement by:

- Continuing to build supplier capacity to make further progress in sourcing certified palm-based ingredients from RSPO physical\*\* supply chains.
- Offering training on our NDPE policy and palm action plan to our key direct palm-based ingredient suppliers and relevant Third-Party Manufacturers.
- Leveraging an industry aligned supplier sustainable palm sourcing assessment methodology with key palm suppliers to inform supplier prioritization and drive continuous improvement.

In addition, ELC is continuing to monitor our sustainable palm procurement by building transparency and confidence in our supply chain among partners and suppliers through industry collective action.

The Estée Lauder Companies is a founding member of the Action for Sustainable Derivatives (ASD), a pre-competitive collaboration of brands and suppliers aimed at addressing responsible sourcing in complex derivative supply chains by collaborating to harmonize approaches on transparency, risk monitoring and evaluation. Through our membership in ASD, ELC is committed to establishing traceability to the point in the supply chain where suppliers can demonstrate that the palm ingredients meet our sourcing principles, and collectively monitor and address grievances.

In 2023, ELC gained traceability to the mill for over 84% of our palm volume purchased\* in 2022. Additionally, through our ASD membership, we can leverage the dynamic monitoring of our traced supply chain through a shared grievance dashboard. Once a grievance is filed, the reports are reviewed and investigated. If substantiating evidence in support of a grievance is found, the grievance will be addressed through industry collaboration or through individual company action.

We will continue our monitoring and transparency efforts by:

- tracing our palm supply chain to achieve increased traceability to the mill and beyond;
- driving industry alignment through our partnership with ASD; and
- contributing to shared monitoring of risk, grievances, and continuous improvement plans, as needed.

The Estée Lauder Companies recognizes this commitment is a journey and we expect to continue to evolve and establish best practices with our partners and other stakeholders. We plan to share and update our progress on priority areas, including RSPO physically certified sustainable palm volumes, traceability and community impact projects on an annual basis.

\* Excludes palm-based ingredients not directly procured by ELC, such as those procured by Third-Party Manufacturers (TPMs) and certain acquired brands not yet fully integrated into the relevant ELC systems.

\*\* Physical supply chain refers to a palm oil supply that is sourced from certified plantations under the Mass Balance, identity Preserved or Segregated certifications. More information on RSPO certified supply chains can be found here: <https://rspo.org/certification/supply-chains>

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## Shared Responsibility

*The Board of Governors of the Roundtable on Sustainable Palm Oil approved new Shared Responsibility rules on 31 October 2019, requiring all members to share sustainability requirements and obligations. Reporting of Shared Responsibility (SR) requirements will be done through ACOP and MyRSPO. As the process of verification of the reports is in development, the Shared Responsibility section in ACOP may change in future ACOP cycles. Evidence to show compliance to the SR requirements shall be uploaded via your membership profile in MyRSPO. Please login to your MyRSPO account and upload the relevant policies, plans and relevant reports there. If you do not have a policy or your policy does not cover all items, you will be required to provide a Declaration of Support for the relevant policy items in your MyRSPO profile. Additional information on the required policies and plans applicable to all sectors as well as the annual uptake targets for supply chain actors can be found on <https://rspo.org/members/shared-responsibility> or email the Shared Responsibility team at [sharedresponsibility@rspo.org](mailto:sharedresponsibility@rspo.org).*

### SR 1. Transparency

**1.1 Does your organisation have organisational management documents publicly-available?**

Yes

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### SR 2. Ethical Conduct

**1.2 Does your organisation have a publicly-available policy covering Ethical Conduct, including for recruitment and contractors?**

Yes

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### SR 3 and SR 4. Legal Compliance

**1.3 Does your organisation comply with all applicable legal requirements?**

Yes

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**1.4 Does your organisation require its third party contractors to comply with legal requirements?**

Yes

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### SR 7. Claims and labels

**1.7a Does your organisation promote the use of off-product RSPO claims and labels?**

Yes

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### SR 8. Information and outreach activities

**1.8 Does your organisation implement transparent communication and outreach activities to promote sustainable palm oil?**

Yes

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### SR 9. Human Rights

**1.9 Does your organisation have a publicly-available Policy on respect for human rights, including for suppliers and sub-contractors?**

Yes

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**SR 10. Complaints & Grievances****1.10 Does your organisation have a Grievance Mechanism that is accessible to all affected parties?**

Yes

**1.10.1 Is your Grievance mechanism in line with the principles of the RSPO's Complaints System?**

Yes

**SR 11 and SR 12. Land Use and FPIC****1.11a Does your organisation have a policy covering Commitment to respect Free Prior and Informed Consent (FPIC) in the operational Palm Oil Supply chain?**

Yes

**1.11a.1 Does your organisation have a procedure in place to identify legal, customary or user rights, and people entitled to compensation?**

Yes

**SR 13 and SR 14. Smallholders inclusion****1.13 Does your organisation support oil palm smallholders (groups)?**

Yes

**SR 15 - SR 20. Labour & Labour Rights****1.15 Does your organisation have a publicly-available policy covering Labour & Labour Rights?**

Yes

**1.15.1 Does the policy cover:**

- No discrimination and equal opportunities
- Pay and conditions of the workers.
- Freedom of association and Collective bargaining
- Protection of children and remediation for suppliers and third party contractors.
- Prevention of all forms of harassment, including sexual harassment
- No forced or trafficked labour

**SR 21. Occupational Health & Safety**

**1.21 Does your organisation have a publicly-available Policy covering Occupational Health & Safety?**

Yes

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**SR 22. Waste Management**

**1.22a Does your organisation have a waste management plan that includes reduction, recycling, reusing and disposal based on the hazardous characteristics?**

Yes

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**1.22a.1 Is this plan implemented?**

Yes

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**SR 23. Water Management**

**1.23 Does your organisation have a water management plan to promote efficient use and continued availability of water sources?**

Yes

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**1.23.1 Is this plan implemented?**

Yes

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**SR 24. Energy Use**

**1.24 Does your organisation have an energy use plan to improve the efficiency of the fossil fuels used and to optimise renewable energy?**

Yes

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**1.24.1 Are there records of implementation of the plan ie. monitoring and reporting?**

Yes

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**SR 25. Climate Change and Greenhouse Gases (GHG)**

**1.25 Does your organisation have a publicly-available policy covering Climate Change & Greenhouse Gas (GHG) including identification and assessment of GHG emissions and implementation of a plan to reduce or minimise them?**

Yes

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**SR 26. Promotion of certification/uptake**

**1.26b Does your organisation meet the SR CSPO uptake target?**

Yes \_\_\_\_\_

**SR 27. Sustainable Palm Oil Policy**

**1.27a Does your organisation have other relevant policies as a sustainable palm oil sourcing policy?**

Yes \_\_\_\_\_

**SR 28 and SR 29. Support and resourcing**

**1.28 Does your organisation provides services and support to RSPO and resources to implement SR?**

Yes \_\_\_\_\_

## Challenges and Support

### 1.1 What significant obstacles or challenges has your company encountered in the promotion of certified sustainable palm oil (CSPO)? What efforts has your company taken to address these obstacles or challenges?

- Awareness of RSPO in the market
- Difficulties in the certification process
- Certification of smallholders
- Competition with non-RSPO members
- High costs in achieving or adhering to certification
- Human rights issues
- Insufficient demand for RSPO-certified palm oil
- Low usage of palm oil
- Reputation of palm oil in the market
- Reputation of RSPO in the market
- Supply issues
- Traceability issues
- No challenges faced
- Others

#### Others

The Estée Lauder Companies predominantly sources PKO-derived materials, similar to most other personal care products companies. The complexity of the PKO derivative ingredient supply chain continues to pose significant challenges to establishing traceability to source. In addition, the limited availability of certified palm derivatives poses a challenge for our suppliers.

We are working to increase procurement of certified sustainable palm derived ingredients through physical supply chains. We continue to monitor other potential risks which can include but are not limited to market shortness of Mass Balance certified palm oil, and vendor compliance & certification related issues. We adjust purchasing as appropriate to help mitigate these challenges and maintain a consistent supply of mass balance palm oil.

Resolution/Mitigation Efforts: The Estée Lauder Companies is collaborating with stakeholder groups and other companies to identify mechanisms to improve traceability in the PKO and PKO derivatives supply chain with a goal to increase our procurement of CSPKO ingredients and collectively engage key actors along the supply chain. Through our membership in the Action for Sustainable Derivatives (ASD) collaborative initiative, we are working to establish traceability to the point in the supply chain where suppliers can demonstrate that the palm ingredients meet our sourcing principles. In 2023, ELC gained traceability to the mill for over 84% of our palm volume purchased\* in 2022. We will further our commitment to transparency by continuing to invest in increasing traceability to mills and beyond. In addition, we will continue to drive industry alignment through our partnership with ASD by contributing to shared monitoring of risks, grievances, and continuous improvement plans, as needed.

We are a founding member of Action for Sustainable Derivatives (ASD). This alliance of brands and suppliers aims to address responsible sourcing in the complex palm derivatives supply chain by collaborating to harmonize approaches on transparency, risk monitoring, and evaluation. Through our membership in ASD, we are committed to establishing traceability to the point in the supply chain where suppliers can demonstrate that the palm ingredients meet our sourcing principles and collectively monitor and address grievances.

Additionally, through our ASD membership, we can leverage the dynamic monitoring of our traced supply chain through a shared grievance dashboard. Once a grievance is filed, the reports are reviewed and investigated. If substantiating evidence in support of a grievance is found, the grievance will be addressed through industry collaboration or through individual company action.

We are also members of the North American Sustainable Palm Oil Network (NASPON) to support the goal of reaching 100% CSPO in the market. The Estée Lauder Companies is also continuing to search for greater volumes of Mass Balance products as the oleo-chemical industry evolves to meet growing demand for CSPO/PKO materials. We are continuing to develop a responsible sourcing framework that will help ensure the sustainable use of materials from natural origins. This effort is planned to further strengthen our corporate commitment to sustainable sourcing practices.

\*Excludes palm-based ingredients not directly procured by ELC, such as those procured by Third-Party Manufacturers (TPMs) and certain acquired brands not yet fully integrated into the relevant ELC systems.

**1.2 In addition to the actions already reported in this ACOP report, what other ways has your company supported the vision of the RSPO to transform markets to make sustainable palm oil the norm?**

- Communication and/or engagement to transform the negative perception of palm oil
- Engagement with business partners or consumers on the use of CSPO
- Engagement with government agencies
- Engagement with peers and clients
- Promotion of CSPO through off product claims
- Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations
- Promotion of physical CSPO
- Providing funding or support for CSPO development efforts
- Research & Development support
- Stakeholder engagement
- No actions taken
- Others

## Others

The Estée Lauder Companies is one of the founding members of the Action for Sustainable Derivatives (ASD), a collaborative initiative co-managed and co-facilitated by BSR and Transitions, to promote responsible sourcing and collective action to increase sustainable production of palm oil and palm oil derivatives. ASD participants aim to scale up efforts towards compliance with No Deforestation, No Peat, No Exploitation (NDPE) principles and to positively transform the palm oil industry. By harmonizing requirements, standardizing tools and methodologies, and mutualizing efforts, ASD intends to increase the transparency of the global derivatives supply chain, collectively monitor risks and activities along the supply chain, and implement collective action projects to address social and environmental issues on the ground. We hosted a supplier webinar on the ASD initiative and to kick off the palm traceability exercise, where we informed our suppliers of our RSPO goals.

Additionally, The Estée Lauder Companies is a member of the RSPO's North American Sustainable Palm Oil Network (NASPON) whose aim is to educate, build momentum, and accelerate collaboration within the North American market for the uptake of Certified Sustainable Palm Oil. ELC has been an active member of the derivatives working group to collaboratively address common challenges in the palm derivatives supply chain.

While we have direct control over our own purchase of palm-based ingredients, we are also able to influence our larger network of suppliers and partners through continued communication and by outlining our expectations. Products manufactured by Third-Party Manufacturers (TPMs) that contain palm-based ingredients not directly procured by The Estée Lauder Companies are currently excluded from our palm oil goal. We continue to communicate to our third-party manufacturers our expectation that they use palm-based ingredients that are from an RSPO physically certified sustainable source (Mass Balanced, Segregated or Identity Preserved) to further advance our commitment to ensuring sustainable palm oil supply chains. We will be working with our TPMs to support the increase of RSPO-certified palm-based ingredients in products made on our behalf.

We also promoted RSPO certified sustainable palm oil through our support to smallholder farmer projects we support. Both project Lampung and the Mosaik initiative supported smallholders in reaching RSPO certification in 2023.

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

The Estee Lauder Companies (ELC) Palm Oil Viewpoint: <https://www.elcompanies.com/en/our-commitments/viewpoints#palm-oil>

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