



**SUSTAINABILITY ACTION
PLAN 2025 - 2026**

In April 2025, LIPSA launches its **8th Sustainability Action Plan** for the period April 2025 to March 2026 to implement our Sustainable sourcing commitments on key commodities of our supply chain.

PALM OIL.

AREA	OUR GOAL	OUR ACTIONS	TIMELINE
VALUES	LIPSA readiness towards EU Regulation 2023/1115 on deforestation and forest degradation	<p>LIPSA will implement the due diligence process developed in 2024 to ensure proper and consistent implementation of the EUDR.</p> <p>As part of the due diligence process, LIPSA will conduct a risk assessment within its supply chain. This assessment will be based on close engagement with our suppliers and monitoring progress in areas such as deforestation and human rights. As part of the risk assessment, LIPSA will define key actions to mitigate identified risks and ensure readiness for EUDR compliance by January 2026.</p> <p>LIPSA is also strengthening internal capacity to ensure that different teams are prepared for implementation.</p>	All year 2025
	Participate in multistakeholder initiatives to tackle industry-wide social and environmental challenges.	Work as a member of Earthworm Foundation alongside a community of agrifood companies leveraging our value chains to positively impact people and nature.	Since 2019
		Work as member of the RSPO (Roundtable on Sustainable Palm Oil), part of our commitment to promote the use of sustainable palm oil.	Since 2005

AREA	OUR GOAL	OUR ACTIONS	TIMELINE
TRANSPARENCY	Increase transparency in our supply chain.	To publish the 2025-2026 Sustainable Action plan and internal and external socialization .	April 2025
		Publish our yearly Sustainability progress report to communicate the implementation of our Sustainability action plan and on the key actions we carried out during the period.	April 2025
		Bi-annual update of our Palm Oil Sustainability Dashboard on our website, including traceability scores, country of origin, % certified volume, % deforestation free volume and main supply chain KPIs: Sostenibilidad (lipsa.es)	April & September 2025
	Traceability	Publish an updated mill list on our website every six months. Continue piloting the Information System developed by the EU Commission to ensure readiness for EUDR compliance in 2026. This action will enable LIPSA to ensure the proper implementation of the EUDR.	Since 2025
		To collaborate with our key suppliers to achieve 100% traceability to the plantation using polygons (for areas >4ha) by the end of 2025.	All year
	Grievance management	As part of the due diligence approach, LIPSA is committed to reviewing its grievance mechanism this year to identify potential improvements that will enable the company to address grievances and non-compliant suppliers more effectively. LIPSA will continue publishing its grievance log and developing KPIs to assess the efficiency of the process, including a public grievance list.	All year

AREA	OUR GOAL	OUR ACTIONS	TIMELINE
SUPPLIER ENGAGEMENT	Assess the Supplier's Maturity level .	<p>LIPSA will continue measuring supplier's progress on our NDPE commitments and new regulations and strengthen supplier engagement.</p> <p>An action plan is agreed upon to cover the gaps identified by the assessment.</p>	All year
	Actively engage and collaborate with our direct suppliers to achieve our goals.	To conduct dialogues meetings with suppliers and follow up on agreements to understand their progress on the action plan established.	All year
TRANSFORMATION	Support programs in our supply chain that drive transformation and alignment with our NDPE commitments.	<p>Promoting Social Excellence in Guatemala. LIPSA is working with other international companies since 2019 on a project partnering with Earthworm Foundation and Grepalma to address key issues in Human Rights within the palm oil industry.</p> <p>This transformation project is a multi-stakeholder approach to identify systematic risk within the region and create capacity-building and specific action plans with key palm oil companies.</p>	Since 2019-Continuous

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VERIFICATION	Independent verification of our No Deforestation commitments across our supply chain.	<p>LIPSA will continue verifying our deforestation free with, a satellite tool, Starling. LIPSA will cover 90% of the volume sourced under the industry commitment with a cut of date of 31 December 2015.</p> <p>LIPSA will start this year to measure deforestation through the DCF Methodology developed by the Consumer Good Forum. LIPSA will be working closely with their suppliers to get the evidences to demonstrate compliance with the EUDR under the cut of date established 31st December 2020</p>	All year
		<p>Based on the monitoring results, LIPSA engage their suppliers to ensure there is a plan in place and progress towards our no deforestation commitments goals, which can include investigating Starling deforestation alerts, increasing transparency, or any other actions identified.</p> <p>LIPSA will update their decision trees to address deforestation alerts in both scenarios for EUDR and NDPE commitments.</p>	Quarterly

SOYBEAN OIL.

AREA	OUR GOAL	OUR ACTIONS	TIMELINE
VALUES	LIPSA readiness towards EU Regulation 2023/1115 on deforestation and forest degradation.	<p>To implement the Due diligence approach that covers the new regulation and is aligned with our Responsible Sourcing and NDPE policy.</p> <p>During 2025 LIPSA will continue the engagement with their suppliers to ensure progress on the readiness for EUDR compliance.</p> <p>LIPSA will act as downstream operator within the supply chain.</p>	All year 2025
SUPPLIER ENGAGEMENT	Assess the Supplier's Maturity level.	LIPSA will continue measuring supplier's progress on our Responsible Sourcing commitments and new regulations and to strengthen supplier engagement. An action plan is agreed upon to cover the gaps identified by the assessment.	All year
	Actively engage and collaborate with our direct suppliers to achieve our goals.	To conduct dialogues meetings with suppliers and follow up on agreements to understand their progress on the action plan established.	All year

COCONUT OIL.

AREA	OUR GOAL	OUR ACTIONS	TIMELINE
VALUES	Strategy and Policy	<p>Proforest will support us in revisiting the responsible sourcing roadmap we adopted in 2023. This process will involve an assessment of the progress made to date, identifying key successes and any challenges faced along the way. Based on this assessment adjustments to the roadmap and re-alignment of short, medium, and long-term objectives will be done. This will provide a solid foundation for the ongoing development and refinement of LIPSA's responsible sourcing approach.</p>	March-April 2025
	Participate in multistakeholder initiatives to tackle industry-wide social and environmental challenges.	To continue working with Proforest an independent mission-driven not-for-profit organization working in the field of agricultural production and sourcing.	Since 2023
		We are a member of the Sustainable Coconut Partnership a multi-stakeholder platform that helps companies sourcing coconut to harmonize principles and focus on areas important to improving the sustainability of coconut farming.	Since 2023

AREA	OUR GOAL	OUR ACTIONS	TIMELINE
TRANSPARENCY	General supplier engagement	<p>Proforest will re-engage our 3 key suppliers originally engaged in 2023 to review their status on their current level of compliance with Lipsa's Responsible sourcing policies.</p> <p>This will enable us to identify where progress has been made, to understand any challenges faced by our suppliers, and identification of priorities for action to bridge any gaps in their alignment with LIPSA's policies.</p>	April 2025-October 2025
	Priority supplier engagement.	<p>Proforest will support us on a specific priority supplier engagement with 2 key suppliers. Specific support and guidance will be provided to further pilot the sustainable coconut partnership assurance scheme.</p>	April 2025-October 2025

AREA	OUR GOAL	OUR ACTIONS	TIMELINE
TRANSFORMATION	Support programs in our supply chain that drive transformation and alignment with our Coconut Oil Sustainable Policy.	<p>LIPSA has decided to implement a Sustainable Coconut Development Program LIPSA & Ducom (SCDP) to catalyse responsible coconut oil production and market transformation at scale.</p> <p>The objectives of the SCDP are:</p> <ol style="list-style-type: none">1. Enhance sustainability in coconut farming.2. Improve livelihoods of smallholder farmers.3. Ensure traceability and transparency in the supply chain.4. Achieve compliance with the SCP charter.	June 2025- December 2025

“A World of Vegetable Oils”



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