

ANNUAL COMMUNICATION OF PROGRESS (ACOP) GUIDELINES

FOR MEMBERS OF

THE ROUNDTABLE ON SUSTAINABLE PALM OIL

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Scope

The Annual Communication of Progress (ACOP) report is an annual document submitted by members of the RSPO to gauge a member's progress towards achieving the production and consumption of 100% RSPO certified sustainable palm oil and palm products. ACOP reports are submitted to the RSPO in the first half of a year, reporting data for the previous calendar year.

ACOP data is used by the RSPO to gauge individual member commitments toward achieving RSPO goals, and on an aggregate basis to report and narrate on the market for certified sustainable palm oil and palm products, and supply/demand trends in the wider industry.

ACOP reports may be used by members of the RSPO as a public record of their progress in producing or consuming certified sustainable palm oil and palm products to their internal and external stakeholders, and for corporate communication purposes. It may also be used by members of the public to check on the status of individual members and their efforts to make sustainable palm oil the norm.

List of Acronyms and Abbreviations

ACOP - Annual Communication of Progress **CGM - Consumer Goods Manufacturers** CPO - Crude Palm Oil CSPK - Certified Sustainable Palm Kernel CSPO - Certified Sustainable Palm Oil FFB - Fresh Fruit Bunches GA – General Assembly GHG – Greenhouse Gas HCV – High Conservation Value IP – Identity Preserved MB – Mass Balance NGO - Non-Governmental Organisation NPP – New Planting Procedure P&C - RSPO Principles and Criteria PKE - Palm Kernel Expeller PKO - Palm Kernel Oil RBD – Refined, bleached and deodorised RSPO - Roundtable on Sustainable Palm Oil SCC- Supply Chain Certification SG - Segregated

1. Introduction

- 1.1. The Annual Communication of Progress (ACOP) report is an annual self-reporting document that constitutes a public statement measuring an RSPO member's progress towards achieving the production or consumption of 100% RSPO certified sustainable palm oil and palm products.
 - 1.1.1. ACOP reporting cycles occur once a year with an eight (8) -week submission period, typically launching in <u>February/March</u> and closing in <u>April/May</u>. The RSPO reserves the right to adjust the ACOP submission period duration as necessary.
- 1.2. Submission of annual ACOP reports is mandatory for Ordinary and Affiliate RSPO members that have been a member for at least a year at the launch of the official ACOP submission period (as stated in the Member Code of Conduct, Point 2.2).
 - 1.2.1. Ordinary members are those registered under the following RSPO membership sectors: oil palm growers, independent smallholders, processors and/or traders, consumer goods manufacturers, retailers, banks and/or investors, environmental non-governmental organisations (NGOs), and social development NGOs.
- 1.3. Submission of <u>annual ACOP reports for Associate members is voluntary</u>. However, Associate members are encouraged to submit ACOP reports to enable RSPO to have a better understanding of their activities.
- 1.4. Accurate and timely submission of ACOP reports allow RSPO to gain a better comprehension of the certified palm oil market on a member, sector, and global level, as well as promoting transparency and narration on the industry.

2. Objective of the Guidelines

2.1. The purpose of this guidelines is to assist RSPO members in preparing for their ACOP submission, understanding the questions required in the ACOP report, and ensuring the successful submission of ACOP report to RSPO.

3. Procedures

3.1. **ACOP Submission Preparation:**

- 3.1.1. Prior to their ACOP submission, RSPO members must ensure that their contact details are up-to-date. Members can update their particulars through the MyRSPO portal or by contacting the RSPO Membership team at membership@rspo.org.
- 3.1.2. If a member is currently listed as having an active group membership in RSPO, only the parent of the group membership is required to submit the ACOP report on behalf of all its palm-related subsidiaries, with aggregated data.
- 3.1.3. An RSPO member is responsible for declaring the data for itself and all the subsidiaries that it is a parent of, as consolidated under the RSPO group membership rules. If the member has subsidiaries that have separate active membership accounts with RSPO at the time of the ACOP submission period, then each member must submit a separate ACOP report. Please contact the RSPO Membership team at membership@rspo.org to consolidate all subsidiaries into a single parent group membership account.
- 3.1.4. At least four (4) weeks prior to the start of the ACOP reporting cycle, the RSPO ACOP team will send out an announcement regarding the launch of the official ACOP submission period. Please monitor the email accounts registered with RSPO for this notification or visit www.rspo.org.
- 3.1.5. Emails from the RSPO ACOP team may occasionally be routed to the Spam/Junk folder. This should be monitored during the official ACOP submission period to ensure that any important emails from RSPO are received. Please contact acop@rspo.org if ACOP emails have not been received.
 - 3.1.5.1. To prevent missing out email from ACOP announcement, members can add acop@rspo.org as a contact in your mailbox or inform your IT team to whitelist our email domain to avoid it goes to the spam/junk box.

3.2. **During ACOP Submission Period:**

- 3.2.1. At least two (2) weeks prior to the launch and on the launch date itself, notification emails will be sent out to inform RSPO members of the commencement of the official ACOP submission period. The member must access the ACOP report via the MyRSPO members portal on the RSPO website.
- 3.2.2. At the MyRSPO portal, a member is required to login using their MyRSPO user credentials. Once logged in, the ACOP tab will be available on the member's MyRSPO profile, with a link to the ACOP submission portal.

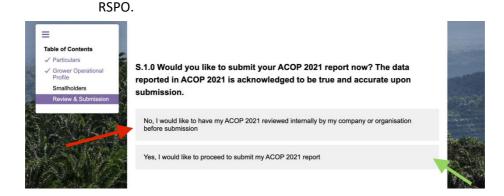


3.2.2.1. If the page is showing "You have no active ACOP" during the submission period, usually because the MyRSPO account is not linked appropriately to the membership. To resolve this, members can refer to MyRSPO Guide on First Time Login. If the issue persists, please contact the membership team at membership@rspo.org to get further assistance.



3.3. How to Answer the ACOP report:

- 3.3.1. The ACOP report contains a number of compulsory questions that must be answered in order for RSPO to acknowledge the submission of the report. The report cannot be submitted unless all the compulsory questions have been answered. All questions related to volumes need to be report in metric tonnes.
- 3.3.2. A progress bar indicates the completion level of the ACOP questionnaire. Table of contents on the left of ACOP report form also available for members to monitor the progress of ACOP reporting.
- 3.3.3. At the end ACOP reporting, members are given two options:
 [1] the red arrow indicates that ACOP report is saved as a draft so ACOP will not be submitted to RSPO, you may review the draft internally. Once you are ready, you will need to login to the questionnaire again and submit it as final report (2nd option).
 [2] the green arrow indicates that ACOP report is ready to be submitted to



- 3.3.4. Once submitted, changes to the ACOP report for errors or corrections are allowed. During the submission period, you may login to the MyRSPO portal again and use the "Retake ACOP" button to amend your ACOP report.
- 3.3.5. Some questions have a help tip icon ? to assist the member in understanding the requirements of the questions. Hover over the icon and a pop-up box will appear.
- 3.3.6. A full list of ACOP questions and accompanying definitions is listed in <u>Annexe</u>2, available as an Excel file addendum to this Guidelines document.
- 3.3.7. Past and sample ACOP reports are available at on the <u>RSPO ACOP page</u> to assist RSPO members in referencing or completing the ACOP report.
- 3.3.8. For additional questions or for subjects not covered in this Guideline document, Annexe, or the sample ACOP report, please contact the RSPO ACOP team at acop@rspo.org.

3.4. After Submission of ACOP Report:

- 3.4.1. Once the ACOP report has been submitted, the member may download a PDF copy of the report as proof of submission.
- 3.4.2. Upon successful submission of the ACOP report, a confirmation email with the subject "Thank you for Submitting your ACOP 20XX" will be sent out, indicating that the report has been received by RSPO.
- 3.4.3. If no confirmation email is received, please check the email Spam/Junk folder or contact the RSPO ACOP team at acop@rspo.org to enquire about the status of the report at least 48 hours before the ACOP submission deadline.
- 3.4.4. Upon submission, the RSPO ACOP team will proceed to verify the data. Should there be any discrepancies or issues with the member's report, the ACOP team will contact the member, requesting amendments or clarifications within a set deadline. If the member fails to respond by the stipulated deadline, the member's ACOP report will not be accepted.
- 3.4.5. Once submitted and verified, the RSPO ACOP team will upload the member's ACOP report onto their membership profile page upon completion of the ACOP reporting cycle. The duration of the RSPO's internal review process will vary from year to year, depending on the submissions received.
- 3.4.6. The RSPO ACOP team will not entertain requests on rectifying data in the submitted ACOP report once the ACOP submission period has closed. Please ensure that the data in the ACOP report is accurate before submission, or notify RSPO of any changes before the ACOP submission period is over.
- 3.4.7. All data submitted by RSPO members are considered verified and correct as self-reported by the members. RSPO is not responsible or liable for any inaccuracies or incorrect claims submitted in the ACOP report published on the website.

4. Non-submission of ACOP Report and Sanctions

- 4.1. Ordinary and Affiliate members that do not submit a mandatory ACOP report (as defined in 1.2) will receive an official warning letter.
- 4.2. Ordinary and Affiliate members that do not submit a mandatory ACOP report (as defined in 1.2) for two (2) consecutive years will be suspended.
 - 4.2.1. A suspension letter will be issued, including the reason for suspension, consequences of suspension, and conditions for the suspension to be lifted.
 - 4.2.2. The member's suspension will only be lifted in the following year once the next ACOP report is submitted.
 - 4.2.3. Ordinary and Affiliate members that do not settle their membership fee arrears by the date stipulated in their suspension letter will automatically be terminated. For the status of the member's outstanding balance, please contact the RSPO Accounts team at accounts@rspo.org.
- 4.3. Ordinary and Affiliate members that do not submit a mandatory ACOP report (as defined in 1.2) for three (3) consecutive years will be terminated.
 - 4.3.1. A termination letter will be issued, including the reason for termination and its consequences.
 - 4.3.2. All terminations made by RSPO are final.
 - 4.3.3. A terminated member may reapply to be an RSPO member. The company may reapply for membership through the MyRSPO portal or by contacting membership@rspo.org. All outstanding membership fees will need to be settled and all previous outstanding ACOP reports must be submitted before the new membership can be approved. The approval of a new membership application is subject to the discretion of RSPO.

5. Additional Help

a. Can ACOP reports be submitted via email?

No. ACOP reports can only be submitted online via the MyRSPO portal. RSPO will not accept ACOP report submissions via email or through any third-party software.

b. Can ACOP reports be submitted after the deadline?

No. RSPO will not accept ACOP reports submitted after the deadline or entertain requests for extension. This is to allow for proper processing of ACOP data and to respect ACOP publication deadlines.

c. What can I do if I encounter technical difficulties?

Members who experience problems with saving and/or progressing with their ACOP report can use alternative browsers. RSPO recommends using Internet Explorer, Mozilla Firefox, or Google Chrome for ACOP submissions, and use a desktop or laptop, instead of a smartphone. Older versions of internet browsers may be incompatible with the ACOP reporting portal. Members may email the RSPO ACOP team at acop@rspo.org for any enquiries.

d. Can I review ACOP reports from previous years?

Yes. Members may download their previous ACOP reports in PDF via the MyRSPO portal or locate their reports on the RSPO ACOP website at https://rspo.org/as-an-organisation/membership/acop/.

e. What will the information in the ACOP report be used for?

The information gathered in ACOP reports will be published in a report format on the RSPO website and used to review the year-on-year commitment from existing members and to gauge the commitment of new member companies joining the RSPO. ACOP data is also used to analyse and publish pledges and commitments made across sectors towards sustainable palm oil, as well as to gather feedback from members on the challenges and opportunities that they would like RSPO to address.

f. Will all information shared in ACOP be published for public disclosure on the RSPO website?

Yes, unless otherwise stated.

g. What happens to members whose status is Suspended or Terminated?

The following privileges shall be revoked if a member is:

Suspended

- Voting rights during the annual RSPO General Assembly
- Becoming (or continuing to be) a member of any task forces or working groups at RSPO
- Certification and membership privileges
- Trading and validity of CSPO certificates via PalmTrace
- Usage of the RSPO Trademark in product-related communications and products

Terminated

- Voting rights during the annual RSPO General Assembly
- Becoming (or continuing to be) a member of any task forces or working groups at RSPO
- Certification and membership privileges
- Trading and validity of CSPO certificates via PalmTrace
- Usage of the RSPO Trademark in product-related communications and products
- References to RSPO membership in official and non-official communications
- Presentation or references of any claims pertaining to CSPO



Annexe 1.0 Time-Bound Plan Guidance For All Ordinary Member Categories:

(extract)

THE 8TH GENERAL ASSEMBLY (GA8) OF THE RSPO, ON THE 8TH OF MARCH 2012 RESOLVED THAT:

All RSPO Ordinary members in the category of growers, traders/processors, consumer goods manufacturers, and retailers are required to submit to the Secretariat a Time-Bound Plan to produce, trade, process, and/or purchase and use 100% RSPO CSPO.

And that

RSPO should develop clear expectations of what other members should commit to.

ALL ORDINARY MEMBERS OF RSPO ARE SUBJECT TO THE FOLLOWING REQUIREMENTS

Code of Conduct:

- 3.1 Members to whom the P&C apply will work towards implementation and certification of the P&C.
- 3.2 Members to whom the P&C do not apply directly will implement parallel standards relevant to their own organisation, which cannot be lower than those set out in the P&C.
- 3.3 Members to whom the P&C do not directly apply will actively seek to promote sustainable palm oil and will give support to those members engaged in implementing the RSPO P&C.

By-laws:

Art. 4.3. Expected contribution from the members:

Members are expected to:

 actively and constructively communicate and support the continuation of the RSPO process and the implementation of RSPO projects.



- develop and implement plans of action to their best ability within their own organisations, in accordance with the framework of the RSPO process, to promote sustainable palm oil production, procurement, and consumption.
- operate transparently and inform RSPO regularly on plans, activities, and results in promoting sustainable palm oil production, procurement, and consumption.

Under the Certification Systems Document, millers/growers entering into certification must set themselves "a challenging Time-Bound Plan for certifying all its relevant entities".

In response to the resolution passed at GA8 in 2012, RSPO has interpreted these requirements as meaning that Ordinary Members in the supply chain must set themselves challenging Time-Bound Plans for reaching 100% certification in the production, trade, sourcing, and/or use of palm oil products and that all Ordinary Members must report on the progress against these Time-Bound Plans and other activities (for non-supply chain members) via ACOP.

In order to ensure that these requirements are met, the Board of Governors (BOG) has decided that starting from ACOP 2013, RSPO will consider ACOPs without Time-Bound Plans as incomplete. Incomplete or non-submitted ACOPs will lead to sanctions on members as follows:

- 1. First non-submission or incomplete ACOP will lead to a warning to the member.
- 2. Second consecutive non-submission or incomplete ACOP will lead to the member being suspended.
- 3. Third consecutive non-submission or incomplete ACOP will lead to the member being ejected from RSPO.

Suspended members will not be allowed to:

- make any claims relating to RSPO and their membership, associate with RSPO, or produce, sell, or use CSPO.
- participate in the BOG, standing committees, working groups, or task forces of the RSPO.
- attend as voting members during the annual RSPO General Assembly (GA).

In addition to the above mandatory requirements on Ordinary Members, RSPO has developed the following best practice guidance to all RSPO Ordinary Members on how to set themselves *challenging* Time-Bound Plans that can be monitored and communicated via ACOP to demonstrate their progress. Although it is not currently mandatory, members are strongly advised to follow the guidance in order to demonstrate that they are delivering on their commitments.



Certification Bodies should use this table, where relevant, to help them decide whether a published Time-Bound Plan is sufficiently *challenging* as required under the certification system. Currently, it only applies to growers/millers in relation to certification against the RSPO P&C for sustainable palm oil production, but it can also be applied to other member categories in the future.

Due to external circumstances, it may well transpire that members need to make changes to published Time-Bound Plans. If changes are needed, they must be explained and justified in ACOP following the changes.

The BOG intends that the guidance will be used by RSPO to assess the performance of <u>all</u> members against their Code of Conduct and By-Law commitments in the future. It could then be used in cases of sanctions when members are deemed not to be setting themselves sufficiently challenging targets and/or demonstrating progress on reaching them.

Other interested parties are also encouraged to use this guidance to assess the progress of RSPO members.

Mandatory Requirements and Best Practice Guidance for setting and reporting on Time-Bound Plans:

Member Category	Element of Code of Conduct and/or By- Law:	Mandatory requirements for setting and reporting on a challenging Time- Bound Plan:	Voluntary best practice guidance on how to set and report on a challenging Time-Bound Plan:
Growers	Publish a commitment to RSPO and certification against the P&C (statement in ACOP is sufficient).	Within one year (of joining) – i.e. at the first ACOP submission.	
	Publish a challenging Time-Bound Plan for certification against the P&C.	A challenging Time- Bound Plan for certifying all relevant entities shall be submitted to the	If certification has not yet started, then the grower should publish a challenging Time- Bound Plan within one year (of



Member Category	Element of Code of Conduct and/or By-Law:	Mandatory requirements for setting and reporting on a challenging Time- Bound Plan:	Voluntary best practice guidance on how to set and report on a challenging Time- Bound Plan:
		Certification Body during the first certification audit. This Time-Bound Plan shall be published in the next ACOP.	joining) – i.e.: at the first ACOP submission.
	What makes a Time-Bo	und Plan for certification	against the P&C challenging?
	For own estates (owned or managed by the member).		First estate certification should be within three years of the date of joining RSPO.
			100% of estates should be certified within five years of the date of the first certification.
			New developments should be certified within five years of completion of the New Planting Procedures (NPP).
			New acquisitions should be certified within five years of purchase.
	For associated smallholders and outgrowers	For each mill certified, 100% of associated smallholders and	First associated smallholders/outgrowers certification should be within
	(includes plasma, scheme and associated smallholders and any outgrowers selling	outgrowers shall be of certifiable standard within three years of the first certification of that estate ¹ .	three years of the date of the first estate certification. 100% of associated smallholders/outgrowers should be certified within five years of



Member Category	Element of Code of Conduct and/or By- Law:	Mandatory requirements for setting and reporting on a challenging Time- Bound Plan:	Voluntary best practice guidance on how to set and report on a challenging Time-Bound Plan:
	exclusively to the mill concerned).		the date of the first certification. Associated smallholders/outgrowers that are part of the new
			developments should be certified within five years of the completion of the NPP.
			Associated smallholders/outgrowers that are part of the new acquisitions should be certified within five years of the purchase.
	For independently sourced FFB		First certification should happen within six years of the first estate certification.
			100% of independent supply base should be certified within nine years of the first estate certification.
	Completion and submission of ACOP.	Each year after the first full year of joining.	
Processors/ Refiners/Traders	Publish a commitment to RSPO and a challenging Time-Bound Plan for 'handling' RSPO	Within one year (of joining) – i.e.: at the first ACOP submission.	



Member Category	Element of Code of Conduct and/or By-Law:	Mandatory requirements for setting and reporting on a challenging Time- Bound Plan:	Voluntary best practice guidance on how to set and report on a challenging Time-Bound Plan:
	certified oil palm products (statement in ACOP is sufficient).		
	What makes a Time-Bo	und Plan for 'handling' CS	PO challenging?
	Year of starting supply chain certification.		Should be within two years of joining RSPO.
	Year expected to reach certification of all supply chains.		Should be within five years of starting supply chain certification.
	Year expected to only 'handle' RSPO certified oil palm products.		Should be within 10 years of starting supply chain certification.
	Completion and submission of ACOP.	Each year after first full year of joining.	



Consumer Goods Manufacturers	Publish a commitment to RSPO and a challenging Time-Bound Plan for using RSPO certified oil palm in manufacturers' own brand products - (statement in ACOP is sufficient).	Within one year (of joining) – i.e.: at the first ACOP submission.	
	Actively communicate to promote the use of CSPO in retailers or other manufacturers' brands that you produce.		Should communicate within two years of starting (to use CSPO in manufacturers' own brand products).
	What makes a Time-Bound challenging?	Plan for using CSPO in you	r own brand use of palm oil
	Year expected to start using any RSPO certified oil palm in manufacturers' own brand products.		Should be within two years of joining
	Year expected to be using 100% RSPO certified oil palm from any supply chain option in manufacturers' own brand products.		Should be within five years of starting to use any CSPO.
	Year expected to be using 100% RSPO certified oil palm from Identity Preserved, Segregated, and/or Mass Balance sources in manufacturers' own brand products.		Should be within 10 years of starting to use any CSPO.



What makes a Time-Bound Plan to communicate to promote CSPO to others challenging?		
Actively communicate to		Should include, for
promote the use of CSPO		example: category
in retailers or other		managers that include CSPO
manufacturers' brands		in discussions with retail
that you produce.		brand customers; category
		managers propose, on a
		voluntary basis, to include
		CSPO in retailer brand
		product, if available in the
		market; reporting on
		progress achieved, etc.
Compulation and		
Completion and	Each year after the first	
submission of ACOP.	full year of joining.	



		T		
Retailers	Publish a commitment to	Within one year (of		
	the RSPO and a	joining) – i.e.: at the first		
	challenging Time-Bound	ACOP submission.		
	Plan for using RSPO			
	certified oil palm –			
	retailers' own brand			
	products (statement in			
	ACOP is sufficient).			
	Acor is summerently.			
	Actively communicate to		Should be within two years	
	promote the use of CSPO		of starting (to use CSPO in	
	in retailers or other		retailers' own brand	
	manufacturers' brands		products).	
	that you sell.			
	What makes a Time-Bound	Plan covering your own brar	nd use of palm oil challenging?	
	Year expected to start		Should be within two years	
	using RSPO certified oil		of joining.	
	palm from any supply			
	chain option – retailers'			
	own brand products.			
	Year expected to be using		Should be within five years	
	100% RSPO certified oil		of starting.	
	palm from any supply			
	chain option— retailers'			
	own brand products.			
	Year expected to be using		Should be within 10 years of	
	100% RSPO certified oil		starting.	
	palm from Identity		July 1116.	
	'			
	Preserved, Segregated			
	and/ or Mass Balance – retailers' own brand			
	products.			
	What makes a Time-Bound Plan to communicate to promote CSPO to others			
	challenging?			
	Actively communicate to		Should include, for example:	
	promote the use of CSPO		category managers that	



in retailers' or other manufacturers' brands that you sell.		include CSPO in discussions with manufacturers' brand suppliers; reporting on progress achieved, etc.
Completion and submission of ACOP.	Each year after the first full year of joining.	



Financial Institutions	Publish a commitment to RSPO and 'funding' RSPO certification (statement in ACOP is sufficient). What makes a Time-Bound	Within one year (of joining) — i.e.: at the first ACOP submission.	tion challenging?	
	Have a policy in place that 'supports' RSPO and RSPO certification.		Should be within one year of joining.	
	Year expected for first client to be RSPO certified.		Should be within three years of joining.	
	Year when expect all clients to be RSPO certified.		Should be within 10 years of joining.	
	Completion and submission of ACOP.	Each year after the first full year of joining.		
NGOs	Publish a statement of support for the RSPO and RSPO certification (statement in ACOP is sufficient).	Within one year (of joining) – i.e. at the first ACOP submission.		
	How does an NGO demonstrate support for RSPO and certification?			
	Participation in RSPO working groups/ task forces.		Should be within two years of joining.	
	Undertake and publicise programmes to support RSPO, RSPO certification, and/or good standing RSPO members.		Should be within two years of joining.	



If using/selling palm oil, follow CGM/retailers requirements.		As for CGM/retailers.
Completion and submission of ACOP.	Each year after the first full year of joining.	

¹ Certification Systems Document:

- 4.2.3 The unit of certification shall be the mill and its supply base:
- All the FFB from the directly managed lands (or estates) shall be produced to certifiable standards.
 The mill will develop and implement a plan to ensure that 100% of associated smallholders and outgrowers are of certifiable standard within three years.

² "Using" covers use of all RSPO approved certified supply chain options – Book and Claim, Mass Balance, Segregated, and Identity Preserved.



Annexe 2.0 ACOP Questions and Definitions

Please see the list of questions for all sectors in the accompanying Excel file addendum to this document.



The RSPO is an international non-profit organization formed in 2004 with the objective to promote the growth and use of sustainable oil palm products through credible global standards and engagement of stakeholders.



RSPO will transform markets to make sustainable palm oil the norm

FIND OUT MORE AT

www.rspo.org