

## Particulars

### About Your Organisation

#### 1.1 Name of your organisation

COAPALMA ECARA

#### 1.2 What is/are the primary activity(ies) or product(s) of your organisation?

- ☒ Palm Oil Grower
- ☒ Processor and/or Trader
- ☒ Consumer Goods Manufacturer
- ☒ Retailer
- ☐ Bank and/or Investor
- ☐ Social and/or Development NGO
- ☐ Environmental and/or Conservation NGO
- ☐ Affiliate

#### 1.3 Membership number

2-0367-12-000-00

#### 1.4 Membership category

Palm Oil Processors and/or Traders

#### 1.5 Membership sector

Ordinary

## Grower

### 1. Operational Profile

#### 1.1 Please state your main activities as a palm oil grower:

- ☐ Oil palm grower without palm oil mill  
☐ Oil palm grower with palm oil mill  
☒ Oil palm grower with palm oil mill and palm kernel crushing plant  
☐ Smallholder Group Manager

### 2. Operations and Certification Progress

*Information in Section 2 - Operations and Certification Progress - is a mandatory declaration in your ACOP. This includes hectare data, to enable the RSPO to accurately calculate certification on a member, sector and total level. ACOP reports without reported hectare data will be considered as incomplete and will not be accepted.*

#### 2.1 Land area controlled and managed associated to palm oil

##### 2.1.1 Please state the total number of palm oil estates, certified and uncertified, controlled or managed by the member

20

##### 2.1.7 Land area controlled and managed associated to palm oil

Description	Hectares
2.1.2 Total land controlled or managed for oil palm cultivation - planted and infrastructure (hectares)	5935.12
2.1.3 Total land controlled or managed for oil palm cultivation - unplanted (hectares)	1213.279
2.1.4 Total land designated and managed as HCV areas (hectares)	0.0
2.1.5 Other conservation land set aside, excluding HCV areas reported in 2.1.4 (hectares)	0.0
2.1.6 Total land under scheme smallholders (hectares)	0.0
Total	7148.399

#### 2.2 Certification progress:

##### 2.2.1 Number of management units certified under RSPO P&C Certification

0

##### 2.2.2 Total certified land under the RSPO P&C Certification, excluding scheme smallholders (hectares)

0.0

##### 2.2.2.1 Certification progress - land under RSPO P&C Certification, excluding scheme smallholders

0.00%

**2.3 In which countries are your estates located?****2.3.1 Indonesia - Please indicate which province(s)**

-

**2.3.2 Malaysia - Please indicate which state(s)**

-

**2.3.3 Other - Please indicate which country/countries**

Honduras

**2.4 New plantings and development (excluding replanting)****2.4.1 How much new land was planted by your company during this reporting period (hectares)?**

0.0

**2.5 Supply of Fresh Fruit Bunches (FFB)****2.5.1 Total FFB volume produced by estates managed or controlled by your company (tonnes)**

52132.34

**2.5.1.1 Total certified FFB volume produced by certified estates managed or controlled by your company (tonnes)**

0.0

**2.5.2 In addition to FFB produced by your company's estates, does your supply base include any of the following?**

- ☐ Scheme Smallholders
- ☒ Independent Smallholders
- ☐ Outgrowers
- ☐ Other Third-Party Suppliers

**2.5.4 Independent smallholder operations that supply your operations:****2.5.4.1 Total FFB volume supplied (tonnes)**

30575.349

**2.5.4.2 Total certified FFB volume supplied (tonnes)**

0.0

**2.6 Fresh Fruit Bunches (FFB) processing and production operations****2.6.1 Number of palm oil mills operated**

1

**2.6.2 Number of palm oil mills certified under RSPO P&C**

0

**2.7 Palm Kernel processing and production operations****2.7.1 Number of palm kernel crushers and/or palm kernel mills operated**

1

**2.7.2 Number of palm kernel crushers and/or palm kernel mills certified under RSPO Supply Chain Certification (SCC)**

0

**3. Palm Oil and Certified Palm Oil Production****3.1 Total Crude Palm Oil produced (tonnes)**

<b>Countries/Regions</b>	<b>Tonnes</b>
Malaysia	0.0
Indonesia	0.0
Latin America	18616.865
Africa	0.0
Rest of the World	0.0
Total	18616.865

**3.3 CSPO sold as RSPO certified**

<b>Description</b>	<b>Tonnes</b>
Identity Preserved (IP)	0.0
Segregated (SG)	0.0
Mass Balance (MB)	0.0
RSPO Credits	0.0
Total	0.0

**3.6 Total CSPO**

<b>Description</b>	<b>Tonnes</b>
3.3 CSPO sold as RSPO-certified	0.0
3.4 CSPO sold under other certification schemes	0.0
3.5 CSPO sold as conventional	0.0
Total	0.0

**3.7 According to the volume information you have provided in this questionnaire, CSPO represents the following percentage of your total CPO production**

0.00%

**3.2 Total Crude Palm Kernel produced (tonnes)**

Countries/Regions	Tonnes
Malaysia	0.0
Indonesia	0.0
Latin America	1868.147
Africa	0.0
Rest of the World	0.0
Total	1868.147

**3.9 CSPK sold as RSPO certified**

Description	Tonnes
Identity Preserved (IP)	0.0
Segregated (SG)	0.0
Mass Balance (MB)	0.0
Total	0.0

**3.12 Total CSPK sold as RSPO-certified (tonnes)**

Description	Tonnes
3.9 CSPK sold as RSPO-certified	0.0
3.10 CSPK sold under other certification schemes	0.0
3.11 CSPK sold as conventional	0.0
Total	0.0

**3.13 According to the volume information you have provided in this questionnaire, CSPK represents the following percentage of your total CPK production**

0.00%

**4. TimeBound Plan****4.1 Which year did your company achieve (or plans to achieve) its first RSPO P&C certification?**

2021

**4.2 Which year did your company achieve (or plans to achieve) 100% RSPO certification for all its estates and mills?**

2023

**4.2.1 If the previous target year for G.4.2 has not been met, please explain why**

Uno de los factores más fuertes es la falta de recursos económicos que requiere la aplicación e implementación del estándar RSPO. Incluso con la disponibilidad limitada de recursos, los planes de acción para el cumplimiento y la actualización de las regulaciones de la RSPO aún se están llevando a cabo. COAPALMA ECARA planea llevar a cabo la preauditoria # 2 para el mes de Junio del año 2021 que incluirá el molino de aceite y la cadena de suministro de la fruta misma. Para el mes de Septiembre de 2021 se realizará la auditoria de los principios y criterios de la RSPO.

**4.4 Which year did your company achieve (or plans to achieve) 100% RSPO certification for all FFB, regardless of source?**

2028

**4.4.1 If the previous target year for G.4.4 has not been met, please explain why**

por que la empresa primero plantea lograr la certificación del molino y las fincas propias la cual aun no se a logrado.

## 5. Concession Map

**5.1 The RSPO General Assembly Resolution 6G (2013) calls for all members with Grower operations to submit maps of their concessions through ACOP. Has your company submitted concession maps to the RSPO in previous ACOP cycles?**

Yes

**5.2 Has your company acquired any new concession sites or have any concession sites changed ownership since the previous ACOP map submission?**

No

## 6. GHG Footprint

**6.1 What is the average GHG footprint for all certified management units by hectare (tCO<sub>2</sub>e/ha)?**

-5.2

**6.2 What is the average GHG footprint for all certified management units per tonne of crude palm oil (tCO<sub>2</sub>e/tCPO)?**

-1.38

**6.3 What are the key emission sources identified by your company in certified management units?**

- ☐ Land use change
- ☐ Existing cultivation peatland
- ☐ Palm oil mill effluent (POME)
- ☐ Fertiliser application
- ☒ Others

Others

-

**6.4 Does your company have a baseline for GHG reporting?**

No

**6.4.2 Please explain why your company does not have an existing baseline, and if it is planning to develop a baseline for GHG reporting?**

Se tienen estudios de GEI de los años anteriores pero a un no se a determinado cual sera el porcentaje de reducci3n como objetivo.

## 7. Support for Oil Palm Smallholders

### 7.1 How is your company supporting Independent Smallholder groups?

- ☐ Sourcing of physical FFB
- ☒ Financial support
- ☐ Operations support
- ☒ Training support
- ☐ Community development
- ☐ Not supporting Independent Smallholder groups
- ☐ Others

Others

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## 8. Actions For Next Reporting Period

### 8.1 Outline activities that your company will undertake in the coming year to advance its certification efforts.

1. Se tiene un plan macro por principio/criterio e indicadores para la implementación de la norma con alcance para el molino y la cadena de suministro. Este plan está proyectado para los años 2020 y 2021. 2. Se están Implementando planes de capacitaciones de los diferentes temas. 3. Se están proyectando viveros forestales mancomunados con la municipalidad para recuperar áreas impactadas como las ribereñas, tanto de fincas propias y áreas gestionadas por la municipalidad.

### 8.2 Outline activities that your company will undertake in the coming year to promote the uptake CSPO along the supply chain.

A continuación se presentan algunas de las guías desarrolladas para la implementación del programa de desarrollo sostenible en España. 1) Guía para el conocimiento de la Política de Wilmar que comprende: No quemar en la turba, No a la explotación de personas Contenido: Crear conciencia sobre la importancia de aplicar buenas prácticas en su trabajo diario. 2) Guía de buenas prácticas ambientales y conservación de ecosistemas Contenido: crear conciencia sobre la importancia de la conservación del ecosistema y las buenas prácticas ambientales. 3) Guía de gestión Contenido: Fortalecer el conocimiento en el área de contabilidad para la rentabilidad del cultivo de palma aceitera. 4) Guía de sanidad vegetal Contenido: Manejo sostenible de plagas y enfermedades en el cultivo de la palma aceitera.

## 9. Challenges

**9.1 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

-

**9.2 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?**

- ☐ Engagement with business partners or consumers on the use of CSPO
- ☒ Engagement with government agencies
- ☒ 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

-

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

<http://www.coapalmaecara.com/index.php/responsabilidad/politica-desarrollo-sostenible>

## Processors & Traders

### 1. Operational Profile

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

- ☒ Refiner of CPO and PKO  
☐ Palm Kernel Crusher  
☐ Trader with Physical Possession  
☐ Trader without Physical Possession  
☐ Integrated Refiner-Trader-Processor  
☐ Food and Non-Food Ingredients Producer  
☐ Power, Energy and Biofuel Processor  
☐ Animal Feed Producer  
☐ Oleochemicals Producer  
☐ Distribution & Logistics  
☐ Other

Other

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

*Information in Section 2 - Palm Oil and Certified Sustainable Palm Oil Sourcing is a mandatory declaration in your ACOP. This includes volume data on palm oil and palm oil products consumed, to enable the RSPO to accurately calculate uptake on a member, sector and total level. ACOP reports without reported volume data will be considered incomplete and will not be accepted.*

2.1 Please include details of all operations using palm oil, owned and/or managed by the member and/or all entities that belong to the group.

Extracción, Refinado y fraccionado.

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

Germany ,Honduras ,Mexico ,Netherlands

2.2 Total volume of all palm oil and palm oil products sourced in the year:

Description	Tonnes
Crude palm oil, including derivatives refined from CPO (tonnes)	18616.865
Crude palm kernel oil, including derivatives refined from CPKO (tonnes)	1868.147
Crude palm kernel expeller (tonnes)	2807.856
Total	23292.868

**2.3 Volume of RSPO-certified palm oil and oil palm products sourced in the year (tonnes):**

<b>Description</b>	<b>Crude Palm Oil (CPO) and CSPO Derivatives</b>	<b>Crude Palm Kernel Oil (CSPKO) and CSPKO Derivatives</b>	<b>Palm Kernel Expeller (CSPKE)</b>
RSPO Credits from Mill / Crusher	0.0	0.0	0.0
RSPO Credits from Independent Smallholder	0.0	0.0	0.0
Mass Balance (MB)	0.0	0.0	0.0
Segregated (SG)	0.0	0.0	0.0
Identity Preserved (IP)	0.0	0.0	0.0
Total	0.0	0.0	0.0

**2.4 According to the volume information you have provided in Question PT.2.2 and Question PT.2.3, your company's certified palm oil and palm oil products uptake is:**

0.00%

**3. TimeBound Plan**

**3.1 Which year did your company achieve/obtain (or expects to achieve/obtain) the RSPO supply chain certification or RSPO trader/distributor licence?**

2021

**3.2 Which year did your company start (or expect to start) to source any RSPO-certified palm oil and oil palm products?**

2021

**3.2.1 If the previous target year for PT.3.2 has not been met, please explain why.**

Uno de los factores más fuertes es la falta de recursos económicos que requiere la aplicación y complementación del estándar RSPO. Incluso con la disponibilidad limitada de recursos, los planes de acción para el cumplimiento y la actualización de las regulaciones de la RSPO aún se están llevando a cabo. Copalma Ecara planea llevar a cabo la preauditoría # 2 para el mes de junio del año 2021 que incluirá el molino de aceite y la cadena de suministro de la fruta misma. Para el mes de Septiembre de 2021 se realizará la auditoría de los principios y criterios de la RSPO.

**3.3 Which year did your company achieve (or expects to achieve) 100% RSPO certification of all palm product processing facilities.**

2021

**3.3.1 If the previous target year for PT.3.3 has not been met, please explain why.**

La falta de recursos económicos para enfrentar todas las inversiones requeridas por la aplicación y complementación del estándar RSPO ha sido la causa principal.

**3.4 Which year did your company begin (or expects to begin) sourcing only 100% RSPO-certified palm oil and oil palm products.**

2028

**3.5 If the TimeBound Plan commitments declared above do not cover all countries in which the member sells goods with palm oil or palm oil products, please explain why**

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**3.6 How does your company proactively promote RSPO and RSPO-certified sustainable palm oil and oil palm products to your customers?**

1. Promover el consumo de aceite sostenible certificado por el estándar RSPO en su página de web. 2. Implementación de planes operativos que incluyan la participación de compradores de petróleo y sus derivados, incluidas las políticas de la RSPO basadas en la aplicación de los principios y criterios de la RSPO. 3. Promover visitas de clientes a las instalaciones de la compañía para promover y demostrar la congruencia de Copalma y sus políticas.

#### 4. Actions For Next Reporting Period

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

A continuaci3n se presentan algunas de las guÃas desarrolladas para la complementaci3n del programa de desarrollo sostenible en espaÃol. 1) GuÃa para el conocimiento de la PolÃtica de Wilmar que comprende: No quemar en la turba No a la explotacion de personas Contenido: Crear conciencia sobre la importancia de aplicar buenas prÃcticas en su trabajo diario. 2) GuÃa de buenas prÃcticas ambientales y conservaci3n de ecosistemas Contenido: crear conciencia sobre la importancia de la conservaci3n del ecosistema y las buenas prÃcticas ambientales 3) GuÃa de gesti3n Contenido: Fortalecer el conocimiento en el Ãrea de contabilidad para la rentabilidad del cultivo de palma aceitera. 4) GuÃa de sanidad vegetal Contenido: Manejo sostenible de plagas y enfermedades en el cultivo de la palma aceitera.

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## 5. Shared Responsibility

*The Board of Governors of the Roundtable on Sustainable Palm Oil (RSPO) approved new Shared Responsibility rules on 31 October 2019, requiring all members to share sustainability requirements and obligations. Reporting of Shared Responsibility indicators will be done through several channels, including ACOP. As the implementation of Shared Responsibility reporting is still on-going and in development, the Shared Responsibility section in ACOP is not yet final and may change in future ACOP cycles. For more information on Shared Responsibility, please go to <https://rspo.org/news-and-events/news/what-are-the-new-shared-responsibility-rules> or email the ACOP team at [acop@rspo.org](mailto:acop@rspo.org)*

### Labour & Labour Rights

#### 5.1 Does your company have a publicly-available policy covering Labour & Labour Rights?

Yes

##### 5.1.1 Does the policy cover:

- ☒ No discrimination
- ☐ Wage and working conditions
- ☒ Freedom of association
- ☒ No child labour
- ☒ No harassment
- ☒ No forced or trafficked labour

#### 5.1.2 Has your company previously uploaded or linked its Labour & Labour Rights policy in previous ACOP reporting cycles?

Yes

### Ethical Conduct & Human Rights

#### 5.2 Does your company have a publicly-available Policy covering Ethical Conduct & Human Rights?

Yes

##### 5.2.1 Does the policy cover:

- ☒ Recruitment
- ☒ Contractors
- ☒ Sub-Contractors & Third-Party Contractors

#### 5.2.2 Has your company previously uploaded or linked its Ethical Conduct & Human Rights policy in previous ACOP reporting cycles?

Yes

### Land Use

#### 5.3 Does your company have a publicly-available Policy covering Land Use?

No

**Occupational Health & Safety****5.4 Does your company have a publicly-available Policy covering Occupational Health & Safety?**

Yes

**5.4.1 Has your company previously uploaded or linked its Occupational Health & Safety policy in previous ACOP reporting cycles?**

No

**Climate Change & Greenhouse Gas (GHG)****5.5 Does your company have a publicly-available policy covering Climate Change & Greenhouse Gas (GHG)?**

No

**Complaints & Grievances****5.6 Does your company have a Complaints & Grievances Mechanism?**

Yes

**5.6.1 Is your Complaints & Grievances mechanism in line with the RSPO's grievance mechanism? For details of the RSPO's grievance mechanism, please go to <https://askrspo.force.com/Complaint/s/>**

Yes

**Smallholders****5.7 Does your company support oil palm independent smallholder groups?**

Yes

**5.7.1 Does this support cover:**

- ☒ Fair and transparent dealings with Smallholders
- ☒ Improved Smallholder livelihoods

**5.7.2 How is your company supporting them?**

Han sido desarrollados por el Proyecto WISSH (Wilmar ayuda a pequeños productores en Honduras) Capacitación de COAPALMA para más de 266 productores independientes, temas como Gestión de Gestión - Objetivo: Puente Conocimiento sobre cómo administrar un negocio Capacitación de 299 productores independientes Responsabilidad social - Objetivo: capacitar al productor sobre lo que significa responsabilidad social Capacitación para 106 productores independientes Control de calidad Objetivo: mejorar la calidad de los racimos de fruta fresca cosechada en el campo. - Los productores organizados capacitados y beneficiados en la implementación de buenas prácticas agrícolas son: - APALSO (Asociación de Productores de Sonaguera) - Empresa Brisas del agua - EMPRIPIVA (Empresa de palmeros del valle del agua) - Coop 9 de diciembre - Guadalupe Carney - ASOPAB (Asociación de Productores de Balfate) - Empresa unida Lucharemos - INCOA (Inversiones Atlánticas). -EAC. Rigoreña



## 6. Challenges

**6.1 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

-

**6.2 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?**

- ☐ Engagement with business partners or consumers on the use of CSPO
- ☒ Engagement with government agencies
- ☐ 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

-

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

<http://www.coapalmaecara.com/index.php/responsabilidad/politica-desarrollo-sostenible>

## 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

-

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

*Information in Section 2 - Palm Oil and Certified Sustainable Palm Oil Consumption - is a mandatory declaration in your ACOP. This includes volume data on palm oil and palm oil products consumed, to enable the RSPO to accurately calculate uptake on a member, sector and total level. ACOP reports without reported volume data will be considered incomplete and will not be accepted.*

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

Cooperativa Prieta. Cooperativa Brisas Coaqueñas. Cooperativa Perla Del Norte. Cooperativa Chiripa. Cooperativa Brisas De San Pedro. Cooperativa Colinas. Cooperativa Guapinol. Cooperativa Norteña. Cooperativa San Antonio Del Bridge. Cooperativa Honduras Aguan. Cooperativa 13 De Junio. Cooperativa La Boveda. Cooperativa La Guardia.

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

Germany ,Honduras ,Mexico ,Netherlands ,United States

**2.2.5 Total volume of all palm oil and palm oil products (palm-content only) used in your company's own-brand products and in products produced by your company for third-party brands in the year:**

Description	Tonnes
Total volume of crude/refined palm oil (tonnes)	9503.293
Total volume of crude/refined palm kernel oil (tonnes)	0.0
Total volume of palm kernel expeller (tonnes)	2807.856
Total volume of palm oil/palm kernel oil derivatives and fractions (tonnes)	3447.215
Total	15758.364

**2.2.6 Please estimate the percentage of derivatives and fractions (reported in Question CG.2.2.4) 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	81.0
Palm kernel oil-based derivatives and fractions	19.0

**2.3 Volume of RSPO-certified palm oil and palm oil products used in your company's own brand products and in products produced by your company for third-party brands in the year (tonnes):**

Description	Crude/Refined Palm Oil (CSPO)	Crude/Refined Palm Kernel Oil (CSPKO)	Palm Kernel Expeller (CSPKE)	Certified Derivatives and Fractions
RSPO Credits from Mill / Crusher	0.0	0.0	0.0	0.0
RSPO Credits from Independent Smallholder	0.0	0.0	0.0	0.0
Mass Balance (MB)	0.0	0.0	0.0	0.0
Segregated (SG)	0.0	0.0	0.0	0.0
Identity Preserved (IP)	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0

**2.3.1 Please estimate the percentage of RSPO-certified derivatives and fractions (reported in Question CG.2.3) 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 derivatives.**

Description	Percentage
Certified Palm oil-based derivatives and fractions	80.0
Certified Palm kernel oil-based derivatives and fractions	20.0

**2.4 According to the volume information you have provided in Question 2.2 and Question 2.3, your company's certified palm oil and palm oil products uptake is:**

0.00%

**2.4.1 If your company has not reached 100% usage of sustainable palm oil through the four supply chain models (RSPO Credits, MB, SG or IP), do you have any plans to cover the gap using RSPO Credits?**

No

**2.4.2 Please explain why you do not intend to cover the gap using RSPO Credits**

Por que a un no estamos Certificados

**2.5 Please estimate the regional distribution of your company's RSPO certified palm oil and palm oil-products usage (as declared in Question CG.2.3) in the following countries/regions:**

Countries/Regions	Percentage
Europe	0.0
North America	0.0
Malaysia	0.0
Indonesia	0.0
China	0.0
India	0.0
Latin America	0.0
Africa	0.0
Rest of World	0.0

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

2021

**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**

2021

**3.2.1 If the previous target year for CG.3.2 has not been met, please explain why.**

Uno de los factores más fuertes es la falta de recursos económicos que requiere la aplicación e implementación del estándar RSPO. Incluso con la disponibilidad limitada de recursos, los planes de acción para el cumplimiento y la actualización de las regulaciones de la RSPO aún se están llevando a cabo.

**3.3 Which year did your company begin (or expects to begin) using 100% RSPO-certified sustainable palm oil and palm oil products from any supply chain option in own-brand products.**

2028

**3.3.1 If the previous target year for CG.3.3 has not been met, please explain why.**

Uno de los factores más fuertes es la falta de recursos económicos que requiere la aplicación e implementación del estándar RSPO. Incluso con la disponibilidad limitada de recursos, los planes de acción para el cumplimiento y la actualización de las regulaciones de la RSPO aún se están llevando a cabo.

**3.4 Which year did your company begin (or expects to begin) using 100% 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.**

2028

**3.4.1 If the previous target year for CG.3.4 has not been met, please explain why.**

Por que aun no se a logrado la certificaci3n de la empresa y sus fincas propias

**3.5 If the TimeBound Plan commitments declared above do not cover all countries in which the member operates, please explain why**

-

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

Yes

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

Honduras ,Mexico ,United States

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

2021

## 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)

1. Promover el consumo de aceite sostenible certificado por el est ndar RSPO en su p gina de web. 2. Implementacion de planes operativos que incluyan la participaci n de compradores de petr leo y sus derivados, incluidas las pol ticas de la RSPO basadas en la aplicaci n de los principios y criterios de la RSPO. 3. Promover visitas de clientes a las instalaciones de la compa  a para promover y demostrar la congruencia de Coapalma y sus pol ticas.

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## 6. Shared Responsibility

*The Board of Governors of the Roundtable on Sustainable Palm Oil (RSPO) approved new Shared Responsibility rules on 31 October 2019, requiring all members to share sustainability requirements and obligations. Reporting of Shared Responsibility indicators will be done through several channels, including ACOP. As the implementation of Shared Responsibility reporting is still on-going and in development, the Shared Responsibility section in ACOP is not yet final and may change in future ACOP cycles. For more information on Shared Responsibility, please go to <https://rspo.org/news-and-events/news/what-are-the-new-shared-responsibility-rules> or email the ACOP team at [acop@rspo.org](mailto:acop@rspo.org)*

### Labour & Labour Rights

#### 6.1 Does your company have a publicly-available policy covering Labour & Labour Rights?

Yes

##### 6.1.1 Does the policy cover:

- ☒ No discrimination
- ☒ Wage and working conditions
- ☒ Freedom of association
- ☒ No child labour
- ☒ No harassment
- ☒ No forced or trafficked labour

#### 6.1.2 Has your company previously uploaded or linked its Labour & Labour Rights policy in previous ACOP reporting cycles?

Yes

### Ethical Conduct & Human Rights

#### 6.2 Does your company have a publicly-available Policy covering Ethical Conduct & Human Rights?

Yes

##### 6.2.1 Does the policy cover:

- ☒ Recruitment
- ☒ Contractors
- ☐ Sub-Contractors & Third-Party Contractors

#### 6.2.2 Has your company previously uploaded or linked its Ethical Conduct & Human Rights policy in previous ACOP reporting cycles?

Yes

### Land Use

#### 6.3 Does your company have a publicly-available Policy covering Land Use?

No



**Occupational Health & Safety****6.4 Does your company have a publicly-available Policy covering Occupational Health & Safety?**

Yes

**6.4.1 Has your company previously uploaded or linked its Occupational Health & Safety policy in previous ACOP reporting cycles?**

No

**Climate Change & Greenhouse Gas (GHG)****6.5 Does your company have a publicly-available policy covering Climate Change & Greenhouse Gas (GHG)?**

No

**Complaints & Grievances****6.6 Does your company have a Complaints & Grievances Mechanism?**

Yes

**6.6.1 Is your Complaints & Grievances mechanism in line with the RSPO's grievance mechanism? For details of the RSPO's grievance mechanism, please go to <https://askrspo.force.com/Complaint/s/>**

Yes

**Smallholders****6.7 Does your company support oil palm independent smallholder groups?**

Yes

**6.7.1 Does this support cover:**

- ☒ Fair and transparent dealings with Smallholders
- ☒ Improved Smallholder livelihoods

**6.7.2 How is your company supporting them?**

Han sido desarrollados por el Proyecto WISSH (Wilmar ayuda a pequeños productores en Honduras) Capacitación de COAPALMA para más de 266 productores independientes, temas como Gestión de Gestión - Objetivo: Bridging Conocimiento sobre cómo administrar un negocio Capacitación de 299 productores independientes Responsabilidad social - Objetivo: capacitar al productor sobre lo que significa responsabilidad social Capacitación para 106 productores independientes Control de calidad Objetivo: mejorar la calidad de los racimos de fruta fresca cosechada en el campo. - Los productores organizados capacitados y beneficiados en la implementación de buenas prácticas agrícolas son: - APALSO (Asociación de Productores de Sonaguera) - Empresa Brisas del agua - EMPRIPIVA (Empresa de palmeros del valle del agua) - EMAPROSAN (Empresa de Productores de San José del Cinco - Coop 9 de diciembre - Guadalupe Carney - ASOPAB (Asociación de Productores de Balfate) - Empresa unida Lucharemos - INCOA (Inversiones Atlánticas)

## 7. Challenges

**7.1 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

-

**7.2 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?**

- ☐ Engagement with business partners or consumers on the use of CSPO
- ☒ Engagement with government agencies
- ☐ 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

-

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

<http://www.coapalmaecara.com/index.php/responsabilidad/politica-desarrollo-sostenible>

## Retailers

### 1. Operational Profile

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

- ☐ Retail - with own brand products  
☐ Retail - without own brand products  
☐ Food service providers  
☒ Retail wholesalers  
☐ Other

Other

-

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

*Information in Section 2 - Palm Oil and Certified Sustainable Palm Oil Consumption - is a mandatory declaration in your ACOP. This includes volume data on palm oil and palm oil products consumed, to enable the RSPO to accurately calculate uptake on a member, sector and total level. ACOP reports without reported volume data will be considered incomplete and will not be accepted.*

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

Extracci3n. Refinado. Fraccionado. Comercializaci3n.

#### 2.1.1 In which markets does your company retail goods with palm oil and oil palm products?

Germany ,Mexico ,Netherlands ,United States

#### 2.2.5 Total volume of all palm oil and palm oil products (palm-content only) used in your company's own-brand products in the year:

Description	Tonnes
Total volume of crude/refined palm oil (tonnes)	9503.293
Total volume of crude/refined palm kernel oil (tonnes)	0.0
Total volume of palm kernel expeller (tonnes)	2807.856
Total volume of palm oil/palm kernel oil derivatives and fractions (tonnes)	639.359
Total	12950.508

**2.2.6 Please estimate the percentage of derivatives and fractions (reported in Question RT.2.2.4) 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	81.0
Palm kernel oil-based derivatives and fractions	19.0

**2.3 Volume of RSPO-certified palm oil and oil palm products (palm-content only) used in your company's own brand products in the year (tonnes):**

Description	Crude/Refined Palm Oil (CSPO)	Crude/Refined Palm Kernel Oil (CSPKO)	Palm Kernel Expeller (CSPKE)	Certified Derivatives and Fractions
RSPO Credits from Mill / Crusher	0.0	0.0	0.0	0.0
RSPO Credits from Independent Smallholder	0.0	0.0	0.0	0.0
Mass Balance (MB)	0.0	0.0	0.0	0.0
Segregated (SG)	0.0	0.0	0.0	0.0
Identity Preserved (IP)	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0

**2.3.1 Please estimate the percentage of RSPO-certified derivatives and fractions (reported in Question RT.2.3) 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 derivatives.**

Description	Percentage
Certified Palm oil-based derivatives and fractions	80.0
Certified Palm kernel oil-based derivatives and fractions	20.0

**2.4 According to the volume information you have provided in Question 2.2 and Question 2.3, your company's certified palm oil and palm oil products uptake is:**

0.00%

**2.4.1 If your company has not reached 100% usage of sustainable palm oil through the four supply chain models (RSPO Credits, MB, SG or IP), do you have any plans to cover the gap using RSPO Credits?**

No

**2.4.2 Please explain why you do not intend to cover the gap using RSPO Credits**

Por que a un la empresa no se a certificado en RSPO.

**2.5 Please estimate the regional distribution of your company's RSPO certified palm oil and palm oil-products usage (as declared in Question RT.2.3) in the following countries/regions:**

<b>Countries/Regions</b>	<b>Percentage</b>
Europe	-
North America	-
Malaysia	-
Indonesia	-
China	-
India	-
Latin America	-
Africa	-
Rest of World	-

**3. TimeBound Plan**

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

2021

**3.1.1 If the previous target year for RT.3.1 has not been met, please explain why.**

por que la empresa no se a podido certificar con la RSPO. por motivos ya expuestos en preguntas anteriores.

**3.2 Which year did your company begin (or expects to begin) using 100% RSPO-certified sustainable palm oil and palm oil products from any supply chain option in own-brand products.**

2024

**3.2.1 If the previous target year for RT.3.2 has not been met, please explain why.**

por que la empresa no se a podido certificar con la RSPO. por motivos ya expuestos en preguntas anteriores.

**3.3 Which year did your company begin (or expects to begin) using 100% 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.**

2028

**3.3.1 If the previous target year for RT.3.3 has not been met, please explain why.**

por que la empresa no se a podido certificar con la RSPO. por motivos ya expuestos en preguntas anteriores.

**3.4 If the TimeBound Plan commitments declared above do not cover all countries in which the member operates, please explain why**

-

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

Yes

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

Honduras ,Mexico ,United States

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

2021

## 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)

1. Promover el consumo de aceite sostenible certificado por el estándar RSPO en su página de web. 2. Implementación de planes operativos que incluyan la participación de compradores de petróleo y sus derivados, incluidas las políticas de la RSPO basadas en la aplicación de los principios y criterios de la RSPO. 3. Promover visitas de clientes a las instalaciones de la compañía para promover y demostrar la congruencia de Coapalma y sus políticas.

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Yes

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- ☐ Others

Others

-

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- ☒ Engagement with government agencies
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Others

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