

ANNUAL COMMUNICATION OF PROGRESS (ACOP) GUIDELINES FOR MEMBERS OF THE ROUNDTABLE ON SUSTAINABLE PALM OIL

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ACOP GUIDELINES FOR RSPO MEMBERS

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ACOP GUIDELINES FOR RSPO MEMBERS

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. 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 oil 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 oil 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 Used In This Document

ACOP - Annual Communications 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-Government Organisation
NPP – New Planting Procedures
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

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1. Introduction

- 1.1. The Annual Communication of Progress (ACOP) report is an annual 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.
- 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). Ordinary members come from the following membership sectors: Oil Palm Growers, Independent Smallholders, Processor and Traders, Consumer Goods Manufacturers, Retailers, Banks and Investors, Environmental Non-governmental Organisations (NGOs) and Social NGOs.
- 1.3. Submission of annual ACOP reports for Associate members is voluntary, but submission is encouraged to better understand the Associate member's activities.
- 1.4. Accurate and timely submission of ACOP reports allow the RSPO to gain a better understanding of the palm oil market on a member, sector and global level, as well as promoting transparency and narrate on the industry.

2. Objective of the Guidelines

- 2.1. The purpose of this document is to assist RSPO members in preparing for their ACOP submission, understanding the questions required in the ACOP questionnaire and ensuring that the ACOP report has been successfully submitted to the RSPO.

3. Procedures

3.1. ACOP Submission Preparation:

- 3.1.1. Prior to the ACOP submission, RSPO members must ensure that their contact details are kept up-to-date. This may be done by updating the member's particulars on 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 account in RSPO, only the parent of the group membership is required to submit the ACOP report.
- 3.1.3. An RSPO member is responsible for declaring data for itself and all subsidiaries that it is a parent of, as consolidated under RSPO group membership rules. If the member has subsidiaries that have separate active membership accounts with the RSPO at the time of the ACOP submission

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period, then each member must submit a separate ACOP report. Please contact the RSPO Membership team at membership@rspo.org to consolidate all subsidiaries and parent into one membership account.

- 3.1.4. Four weeks prior to the ACOP launch, 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 in the Spam/Junk folder. This should be monitored during the official ACOP submission to ensure that any important emails from the RSPO are received. Please contact acop@rspo.org if ACOP emails have not been received.

3.2. During ACOP Submission Period:

- 3.2.1. Two weeks prior to the launch and on the launch date, 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 questionnaire via the MyRSPO portal on the RSPO website.
- 3.2.2. At the MyRSPO portal on the RSPO website, a member is required to login using their MyRSPO credentials. The ACOP tab is available as a section on a member's MyRSPO profile, with a link to the current ACOP submission portal.
- 3.2.3. The ACOP questionnaire contains a number of compulsory questions that must be completed in order for the RSPO to acknowledge the submission of the report. The report cannot be submitted unless all the compulsory questions have been answered.
- 3.2.4. A progress bar indicates the completion level of the ACOP questionnaire.
- 3.2.5. Once submitted, changes to the ACOP report for errors or corrections are allowed. Please contact the RSPO ACOP team at acop@rspo.org for such requests. Changes to submitted ACOP reports are subject to discretion and approval of the RSPO ACOP team.

3.3. How to Answer ACOP Questions:

- 3.3.1. Some questions have a help tip icon to assist the member in understanding the requirements of the questions.
- 3.3.2. A full list of ACOP questions and accompanying definitions is listed in Annex 1, appended to this Guideline document.
- 3.3.3. Past and sample ACOP reports are available at www.rspo.org/members/acop to assist the member in referencing or completing the ACOP report.

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- 3.3.4. For additional questions or for subjects not covered in this Guideline document, Annex 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 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. 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 the RSPO of any changes before the ACOP submission period is over.
- 3.4.7. All data submitted by the RSPO members is considered verified and correct 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 & Sanctions

- 4.1. Ordinary and Affiliate members that do not submit their ACOP report will receive an official warning letter.
- 4.2. Ordinary and Affiliate members that do not submit their ACOP report for two consecutive years will be suspended.
 - 4.2.1. The suspension letter will include the reason for suspension, consequences of suspension and conditions for the suspension to be lifted.

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- 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 their ACOP report for three consecutive years will be terminated.
- 4.3.1. The termination letter will include the reason for termination and its consequences.
 - 4.3.2. All terminations made by the RSPO are final.
 - 4.3.3. A terminated member may re-apply to be an RSPO member. The company may re-apply 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 the RSPO.

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5. Additional Help

- a. Can ACOP reports be submitted via email?
No, ACOP reports can only be submitted online via the MyRSPO portal. The RSPO will not accept ACOP report submissions via email or through any third-party software.
- b. Can ACOP reports be submitted after the deadline?
The RSPO will not accept ACOP member 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), or use a desktop/laptop instead of a smartphone. Older versions of internet browsers may be incompatible with the ACOP reporting portal.
- The member may email the RSPO ACOP team at acop@rspo.org for any enquiries.
- d. Can I review ACOP reports from previous years?
Yes, the member may download its previous ACOP reports in PDF via the MyRSPO portal or locating its reports on the RSPO ACOP website page at <https://rspo.org/members/acop>
- e. What will the information in the ACOP report be used for?
The information gathered in the ACOP 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 the RSPO
- Certification and membership privileges
- Trading and validity of CSPO certificates via PalmTrace
- Usage of the RSPO Trademark in product-related communications

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- Utilisation of the RSPO Trademark in 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 the RSPO
- Certification and membership privileges
- Trading and validity of CSPO certificates via PalmTrace
- Usage of the RSPO Trademark in product-related communications
- Utilisation of the RSPO Trademark in products
- References to RSPO membership in official and non-official communications
- Presentation or references of any claims pertaining to CSPO

1.1 Member Particulars

No.	Question	Help Tip
1.0	RSPO Member Particulars	
	Member name	
	Membership number	
	Membership sector	
	Membership category	
	Country	
2.0	Does your company or organisation produce, process, consume or sell any palm oil or any products containing palm oil?	
2.1	Please select all sectors that best describe the business activities of your company or organisation, including your primary RSPO membership sector. You may select multiple sectors, and will be required to complete the ACOP form for all relevant sectors	<p><i>RSPO members that have identified themselves as producing, processing, consuming or selling palm oil or products containing palm oil are considered to be part of the direct palm oil supply chain. For Environmental/Conservation NGO and Social/Development NGO RSPO members that consume or retail palm oil or products containing palm oil, you will be required to answer the relevant supply chain sector ACOP form, that must include the volumes of palm oil or products containing palm oil consumed or retailed under your organisation's own brands. If you have any questions regarding this reporting, please contact the ACOP team at acop@rspo.org for assistance</i></p> <p><i>RSPO members that have identified themselves as not producing, processing, consuming or selling palm oil and products containing palm oil are not part of</i></p>
	<i>Grower</i>	
	<i>Processor and/or Trader</i>	
	<i>Consumer Goods Manufacturer</i>	
	<i>Retailer</i>	

	<i>Bank and/or Investor</i>	<i>the direct palm oil supply chain. If you have any questions on this categorisation or believe that your membership has been miscategorised, please contact the ACOP team at acop@rspo.org for assistance</i>
	<i>Social and/or Development NGO</i>	
	<i>Environmental and/or Conservation NGO</i>	
	<i>Affiliate</i>	

1.2 Growers

No.	Question	Help Tip
1.0 Operational profile		
1.1	Please state your company's main activities as a palm oil grower:	For Smallholder Group Managers representing an Independent Smallholder Group that is not contractually bound to any mill, please select the "Smallholder Group Manager" option.
	- <i>Oil palm grower without palm oil mill</i>	
	- <i>Oil palm grower with palm oil mill</i>	
	- <i>Oil palm grower with palm oil mill and palm kernel crushing plant</i>	
	- <i>Smallholder Group Manager</i>	
2.0 Operations and Certification Progress		
ND.2	<p>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.</p> <p>If you have any concerns regarding the public disclosure of your company's hectare data, please contact the ACOP team at acop@rspo.org</p> <p>Please note that requests for confidentiality will be treated on a case-by-case basis. In such cases, hectare data will still be required to be reported to the RSPO, but will be removed from the public report - identified as 'redacted'</p>	
2.1	Land area controlled and managed associated to palm oil	

<p>2.1.1</p>	<p>Please state the total number of palm oil estates, certified and uncertified, controlled or managed by the member</p>	<p>Palm oil estates or palm oil supply bases that are either fully-owned (100%) or majority-owned (>50%) by the member. This excludes scheme smallholders (reported in 2.1.6) or outgrower estates supplying a member's palm oil mill.</p>
<p>2.1.2</p>	<p>Total land controlled or managed for oil palm cultivation - planted and infrastructure (hectares)</p>	<p>Including areas already planted with palm oil and areas used for roads, mills, housing and other associated infrastructure. This area does not include High Conservation Value (HCV) areas and land under scheme smallholders, which are reported in 2.1.4, 2.1.5 and 2.1.6.</p> <p>This data should reflect the hectareage as of 31 December of the ACOP reporting cycle.</p>
<p>2.1.3</p>	<p>Total land controlled or managed for oil palm cultivation - unplanted (hectares)</p>	<p>Including areas controlled/managed that are designated for the future planting of oil palm.</p> <p>This data should reflect the hectareage as of 31 December of the ACOP reporting cycle.</p>

<p>2.1.4</p>	<p>Total land designated and managed as HCV areas (hectares)</p>	<p>High Conservation Value (HCV) is defined as biological, ecological, social or cultural value areas that are considered outstandingly significant or critically important at the national, regional or global level. The areas necessary to maintain or enhance one or more HCVs include:</p> <p>a) HCV 1 - Species Diversity Concentrations of biological diversity including endemic species and rare, threatened or endangered species that are significant at global, regional and national levels.</p> <p>b) HCV 2 - Landscape-level ecosystems and mosaics Large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional and national levels, and contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance.</p> <p>c) HCV 3 - Ecosystems and habitats Rare, threatened or endangered ecosystems, habitats or refugia.</p> <p>d) HCV 4 - Critical ecosystem services Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes.</p> <p>e) HCV 5 - Community needs Sites and resources fundamental for meeting the basic necessities of local communities or indigenous peoples (for livelihood, health, nutrition, water, etc.), identified through engagement with these communities or indigenous peoples.</p> <p>f) HCV 6 - Cultural values Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for local communities.</p> <p>This data should reflect the hectareage as of 31 December of the ACOP reporting cycle.</p>
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2.1.5	Other conservation land set aside, excluding HCV areas reported in 2.1.4	<p>Land set-aside that is not planned to be planted, such as peatlands, areas of fragile or marginal soils, steep slopes, etc., excluding HCV areas.</p> <p>This data should reflect the hectareage as of 31 December of the ACOP reporting cycle.</p>
2.1.6	Total land under scheme smallholders (hectares)	<p>Scheme smallholders are defined as smallholders that are structurally bound by contract, credit agreement and/or planning to a particular mill under the ownership or control of the member.</p> <p>This data should reflect the hectareage as of 31 December of the ACOP reporting cycle.</p>
2.1.7	Total land area controlled/managed by the member (hectares)	
2.2	Certification progress:	
2.2.1	Number of management units certified under the RSPO P&C Certification	<p>A management unit is defined as a single unit of certification, being the mill and its supply base. In the case of estates without mills, a management unit will refer to the certification of the estate(s).In the case of independent mill, each independent mill is considered a separate management unit.</p> <p>This question refers to certification under the RSPO P&C 2013 or RSPO P&C 2018</p> <p>This data should reflect certification as of 31 December of the ACOP reporting cycle.</p>

2.2.2	Total certified land under the RSPO P&C Certification, excluding scheme smallholders (hectares)	Areas within a unit or concession area, which may include the planted area, mill, HCVs, housing, roads, conservation, etc. as stipulated by RSPO certification. This data should reflect the hectareage as of 31 December of the ACOP reporting cycle.
2.2.2.1	Certification progress - land under RSPO P&C Certification, excluding scheme smallholders	Calculated as total certified land under RSPO P&C Certification (2.2.2) over total land controlled (2.1.7 minus 2.1.6)
2.2.3	Total certified land under scheme smallholders (hectares)	This data should reflect the hectareage as of 31 December of the ACOP reporting cycle.
2.2.3.1	Certification progress - land under scheme smallholders	Calculated as total certified land under scheme smallholders (2.2.3) over total land under scheme smallholders (2.1.6)
2.3	In which countries are your estates located?	Please include details of all oil palm growing operations that are fully-owned (100%), majority-owned (>50%) or under management control by the member.
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	
2.4	New plantings and development (excluding replantings):	Applies to palm oil estates or a palm oil supply base that are either fully-owned (100%), majority-owned (>50%) or under management control by the member. This excludes scheme smallholders or outgrower estates supplying a member's palm oil mill.

2.4.1	How much new land was planted by your company during this reporting period (hectares)?	Excludes existing planted land that was replanted during the current reporting period. This data should reflect the January-December period of the ACOP reporting cycle.
2.4.2	How many New Planting Procedures (NPP) covering the new plantings in this reporting period (Question 2.4.1) were submitted to the RSPO?	Covers NPP notifications submitted in the current or previous reporting period for new plantations in the current period.
2.4.3	Please provide links to the NPP Public Notifications reported in Question G.2.4.2	
2.4.4	Do the New Planting Procedures (NPP) reported in Question 2.4.2 cover all new plantings reported in Question 2.4.1?	Covers NPP notifications submitted in previous reporting periods for plantings performed in the current reporting period.
2.4.5	Please explain why.	
2.5	Supply of Fresh Fruit Bunches (FFB)	
2.5.1	Total FFB volume produced by estates managed or controlled by your company (tonnes)	Total volume of FFB produced by estates controlled or managed by the member for the January-December period of the ACOP reporting cycle
2.5.1.1	Total certified FFB volume produced by certified estates managed or controlled by your company (tonnes)	Total volume of certified FFB produced by certified estates controlled or managed by the member for the January-December period of the ACOP reporting cycle.

2.5.2	In addition to FFB produced by your company's estates, does your supply base include any of the following?	
	Scheme smallholders	Smallholders structurally bound by contract, credit agreement and/or by planning to a particular mill.
	Independent smallholders	Smallholders that are not bound by any contract, credit agreement or planning to a particular mill.
	Outgrowers	Farmers or oil palm planters with more than 50 hectares in size who produce FFB for sale without a mill. Outgrowers can be independent (eg. independent growers), or associated with a mill (eg. scheme outgrowers).
	Other third-party suppliers	Other third-party suppliers: middleman, traders or third-party collection centres that purchase FFB from smallholders and outgrowers.
2.5.3	Scheme smallholder operations that supply your operations:	
2.5.3.1	Total FFB volume supplied (tonnes)	Fresh Fruit Bunches for the January-December period of the ACOP reporting cycle.
2.5.3.2	Total certified FFB volume supplied (tonnes)	Certified Fresh Fruit Bunches (FFB) for the January-December period of the ACOP reporting cycle.
2.5.4	Independent smallholder operations that supply your operations:	
2.5.4.1	Total FFB volume supplied (tonnes)	Fresh Fruit Bunches for the January-December period of the ACOP reporting cycle.

2.5.4.2	Total certified FFB volume supplied (tonnes)	Certified Fresh Fruit Bunches (FFB) for the January-December period of the ACOP reporting cycle.
2.5.5	Outgrower operations that supply your operations:	
2.5.5.1	Total FFB volume supplied (tonnes)	Fresh Fruit Bunches for the January-December period of the ACOP reporting cycle.
2.5.5.2	Total certified FFB volume supplied (tonnes)	Certified Fresh Fruit Bunches (FFB) for the January-December period of the ACOP reporting cycle.
2.5.6	Other 3rd party supplier operations that supply your operations:	
2.5.6.1	Total FFB volume supplied (tonnes)	Fresh Fruit Bunches for the January-December period of the ACOP reporting cycle.
2.5.6.2	Total certified FFB volume supplied (tonnes)	Certified Fresh Fruit Bunches (FFB) for the January-December period of the ACOP reporting cycle.
2.6	Fresh Fruit Bunches (FFB) processing and production operations	
2.6.1	Number of palm oil mills operated	A palm oil mill is defined as a grinding mill designed to crush or bruise oil-bearing seeds from the oil palm, which can then be pressed to extract crude palm oil (CPO). This data should be as of 31 December of the ACOP reporting cycle.
2.6.2	Number of palm oil mills certified under RSPO P&C	This data should be as of 31 December of the ACOP reporting cycle.

2.7	Palm Kernel processing and production operations	
2.7.1	Number of palm kernel crushers and/or palm kernel mills operated	A palm kernel crusher is defined as a plant designed to crack the palm kernel shell to produce palm kernel oil (PKO). Palm kernel crushers are also commonly known as palm kernel mills in Latin America. This data should be as of 31 December of the ACOP reporting cycle.
2.7.2	Number of palm kernel crushers and/or palm kernel mills certified under RSPO Supply Chain Certification (SCC)	This data should be as of 31 December of the ACOP reporting cycle.
3.0 Palm Oil and Certified Palm Oil Production		
ND.3	<p>Information in Section 3 - Palm Oil and Certified Palm Oil Production - is a mandatory declaration in your ACOP. This includes volumes, to enable the RSPO to accurately calculate production uptake on a member, sector and total level. ACOP reports without reported volume data will be considered incomplete and will not be accepted.</p> <p>If you have any concerns regarding the public disclosure of your company's volume data, please contact the ACOP team at acop@rspo.org</p> <p>Please note that requests for confidentiality will be treated on a case-by-case basis. In such cases, hectareage data will still be required to be reported to the RSPO, but will be removed from the public report - identified as 'redacted'</p>	
3.1	Total Crude Palm Oil produced (tonnes)	Total volume of Crude Palm Oil produced by the member for the January-December period of the ACOP reporting cycle
	Malaysia	CPO measured in tonnes
	Indonesia	CPO measured in tonnes

	Latin America	CPO measured in tonnes
	Africa	CPO measured in tonnes
	Rest of the World	CPO measured in tonnes
3.2	Total Crude Palm Kernel produced (tonnes)	Total volume of Crude Palm Kernel produced by the member for the January-December period of the ACOP reporting cycle
	Malaysia	CPK measured in tonnes
	Indonesia	CPK measured in tonnes
	Latin America	CPK measured in tonnes
	Africa	CPK measured in tonnes
	Rest of the World	CPK measured in tonnes
3.3	CSPO sold as RSPO-certified	Total volume of Certified Sustainable Palm Oil sold for the January-December period of the ACOP reporting period cycle
	Identity Preserved (IP)	CSPO measured in tonnes
	Segregated (SG)	CSPO measured in tonnes
	Mass Balance (MB)	CSPO measured in tonnes
	RSPO Credits	CSPO measured in tonnes
3.4	CSPO sold under other certification schemes	CSPO measured in tonnes
3.5	CSPO sold as conventional	CSPO measured in tonnes

3.6	Total CSPO sold	CSPO measured in tonnes
3.7	According to the volume information you have provided in this questionnaire, CSPO represents the following percentage of your total Crude Palm Oil production	Calculated as total CSPO (3.6) over total CPO (3.1)
3.8	Based on total CSPO volumes sold (Question 3.6), please estimate the percentage of the volumes originating from your operations in the following regions/countries	Certified Sustainable Palm Oil sold by region/country for the January-December period of the ACOP reporting period
	Malaysia	
	Indonesia	
	Latin America	
	Africa	
	Rest of the World	
3.9	CSPK sold as RSPO certified	Certified Sustainable Palm Kernel sold for the January-December period of the ACOP reporting cycle.
	Identity Preserved (IP)	CSPK measured in tonnes
	Segregated (SG)	CSPK measured in tonnes
	Mass Balance (MB)	CSPK measured in tonnes
3.10	CSPK sold under other certification schemes	CSPK measured in tonnes
3.11	CSPK sold as conventional	CSPK measured in tonnes

3.12	Total CSPK sold as RSPO certified (tonnes)	
3.13	According to the volume information you have provided in this questionnaire, CSPK represents the following percentage of your total Crude Palm Kernel production	Calculated as total CSPK (3.12) over total CPK (3.2)
3.14	Based on the CSPK sold volumes (Question 3.12), please estimate the percentage of volumes originating from your operations in the following regions/countries:	Certified Sustainable Palm Kernel sold by regions for the January-December period of the ACOP reporting cycle.
	Malaysia	
	Indonesia	
	Latin America	
	Africa	
	Rest of the World	
4.0 TimeBound Plan		
4.1	Which year did your company achieve (or plans to achieve) its first RSPO P&C certification?	The year the member first achieved its RSPO Principles & Criteria certification, or the year the member expects to achieve its first RSPO Principles & Criteria 2013 or Principles & Criteria 2018 certification. The member's first estate certification should be within 3 years of the date of joining the RSPO.

4.2	Which year did your company achieve (or plans to achieve) 100% RSPO certification for all its estates and mills?	<p>The year the member first achieved RSPO certification of all its estates and mills, or the year the member expects to achieve the certification.</p> <p>This TimeBound Plan should be within 5 years of the first date of certification (declared in 4.1).</p> <p>Explanation is required if the member delays the target year from previous ACOP declarations.</p>
4.2.1	If the previous target year has not been met, please explain why.	
4.3	Which year did your company achieve (or plans to achieve) 100% RSPO certification of scheme smallholders?	<p>The year the member first achieved RSPO certification of all its scheme smallholders (as defined in 2.5.2), or the year the member expects to achieve the certification.</p> <p>This TimeBound Plan should be within 5 years of the first date of certification (declared in 4.1).</p> <p>Explanation is required if the member delays the target year from previous ACOP declarations.</p>
4.3.1	If target has not been met, please explain why.	

4.4	Which year did your company achieve (or plans to achieve) 100% RSPO certification for all FFB, regardless of source?	<p>The year the member first achieved RSPO certification for all FFB, whether from own estate operations, scheme smallholders, independent smallholders or outgrowers.</p> <p>This TimeBound Plan year should be within 9 years of the first date of certification (declared in 4.1)</p> <p>Explanation is required if the member delays the target year from previous ACOP declarations.</p>
4.4.1	If target has not been met, please explain why.	
5.0 Concession Map		
5.1	<p>The RSPO General Assembly Resolution 6G (2013) calls for all members with Grower operations to submit maps of their concessions through ACOP.</p> <p>Has your company submitted concession maps to the RSPO in previous ACOP cycles?</p>	<p>Oil palm concession site refers to an area allocated by a government or other body for industrial-scale oil palm plantations. This is also known as "oil palm plantation boundaries". Concession sites may include certified and non-certified sites, planted and non-planted areas as well as High Conservation Value (HCV) areas.</p>
5.2	Has your company acquired any new concession sites or have any concession sites changed ownership since the previous ACOP map submission?	

<p>5.3</p>	<p>Please upload your company's updated estate location concession map(s) in Shapefile format here.</p> <p>This requirement only applies if your company has made changes to its concession sites from previous map submissions in ACOP or if the member is submitting concession maps through ACOP for the first time</p>	<p>Please refer to these documents to guide you in preparing the map submission: (1) Formatting Requirements (2) Completeness Checklist</p> <p>The documents can be found at: - https://www.rspo.org/key-documents/supplementary-materials#map-submission</p> <p>Please ensure that your map is in Shapefile format with the required extensions (.shx, .dbf, .prj). Compile the files in a single compressed (zipped) folder. The concession map should apply to estates in which the member has ownership or management control, and exclude scheme smallholder estates.</p> <p>Kindly contact the RSPO GOS team at maps@rspo.org if you have any map-related questions.</p>
<p>5.4</p>	<p>You hereby declare that map data submission represents 100% of your company's concession sites (RSPO-certified and uncertified).</p>	
<p>6.0 GHG Footprint</p>		
<p>6.1</p>	<p>What is the average GHG footprint for all certified management units by hectare (tCO₂e/ha)?</p>	<p>Average GHG emissions of all certified units within the member's palm oil growing operations. - tCO₂e - tonne carbon dioxide equivalent as the measurement unit for greenhouse gas - hectare - area of planted oil palm.</p> <p>Please report the GHG footprint as calculated through the PalmGHG Calculator</p>

6.2.2	What is the average GHG footprint for all certified management units per tonne of crude palm oil (tCO₂e/tCPO) ?	Average GHG emissions of all certified units within the member's palm oil growing operations. - tCO ₂ e - tonne carbon dioxide equivalent as the measurement unit for greenhouse gas - tCPO - tonne crude palm oil Please report the GHG footprint as calculated through the PalmGHG Calculator
6.3	What are the key emission sources identified by your company in certified management units?	Emission sources are any sources that contributes to the release of greenhouse gases.
6.4	Does your company have a baseline for GHG reporting?	The baseline refers to the reference year that serves as a starting point for the GHG emissions monitoring
6.4.1	What is the target baseline?	The target baseline can be represented by a reduction in absolute terms or in percentage terms
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?	
6.5	Does your company have a GHG emissions annual reduction/minimising target?	The target baseline can be represented by a reduction in absolute terms or in percentage terms
6.5.1	What is your company's GHG emissions annual reduction/minimising target?	
6.5.2	What measures are currently being taken to reduce GHG emissions?	Measures include fertiliser reduction, methane capture projects, water management for peat.
7.0 Support for Oil Palm Smallholders		

7.1	How is your company supporting independent smallholder groups?	<p>Independent smallholders are defined as smallholders that are not bound by any contract, credit agreement or planning to a particular mill.</p> <p>Support activities may include monetary donations, subsidised access to infrastructure, provision of fertiliser, inclusion of independent smallholders in training or assistance during audits</p>
7.2	Why is your company not currently supporting independent smallholders?	
7.2.1	Does your company have any future plans to support oil palm independent smallholders?	
8.0 Actions for Next Reporting Period		
8.1	Outline activities that your company will undertake in the coming year to advance its certification efforts.	Activities may include specific policies and plans by the member to achieve RSPO certification, including target dates or broader policies that include RSPO certification measures. Activities that go beyond the certification scope (training and capacity building, investing in landscape initiatives) may also be included here
8.2	Outline activities that your company will undertake in the coming year to promote the uptake CSPO along the supply chain.	Activities may include specific policies and plans by the member to promote CSPO usage, uptake, handling, trading or processing in the downstream supply chain, including target dates or broader policies that include such efforts.
6.0 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?	

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?	These actions may include direct engagement with key stakeholders or direct funding for RSPO projects, or wider activities such as business-to-business education and outreach.
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1.3 Smallholders

No.	Question	Help Tip
1.0 Palm Oil and Certified Sustainable Palm Oil Production		
1.1	Production Management	
1.1.1	Number of smallholder groups under your management	<p>Smallholder groups consist of smallholders and/or outgrowers under a distinct group management structure within a defined territorial or geographical location. The member may refer to the RSPO Group Certificate(s) that the member is managing as Group Manager.</p> <p>This data should reflect the number of groups as of 31 December of the ACOP reporting cycle.</p>
1.1.2	Number of smallholder members in the group/s	<p>Smallholders are individual farmers who grow oil palm, alongside subsistence crops, where the family provides the majority of labour and the farm provides the principal source of income, and the planted oil palm area is less than 50 hectares.</p> <p>Existing RSPO members may refer to their RSPO Group Certificate(s), where the total number of members is indicated in the certificate cover.</p> <p>This data should reflect the number of members as of 31 December of the ACOP reporting cycle.</p>

1.1.3	Number of outgrower members in the group/s	<p>Outgrowers are farmers or oil palm planters with more than 50 hectares in size who produce Fresh Fruit Bunches (FFB) for sale, but without a mill. Outgrowers can be independent, i.e. independent growers, or associated with a mill, e.g. scheme outgrowers. Please refer to the RSPO Group Certificate(s) details. The total number of members is indicated in the certificate cover, separating outgrowers or small growers.</p> <p>This data should reflect the number of members as of 31 December of the ACOP reporting cycle.</p>
1.1.4	Total number of group members	
1.2	Land Management	
1.2.1	Total land controlled or managed for oil palm cultivation - planted and infrastructure (hectares)	<p>Including areas already planted with oil palm and areas used for roads, housing and other associated infrastructure. This area does not include High Conservation Value (HCV) area and other conservation set aside reported in 1.2.3 and 1.2.4.</p> <p>This data should reflect hectareage as of 31 December of the ACOP reporting cycle.</p>
1.2.2	Total land controlled or managed for oil palm cultivation - unplanted (hectares)	<p>Including areas controlled/managed that are designated for future planting of oil palm.</p> <p>This data should reflect hectareage as of 31 December of the ACOP reporting cycle.</p>
1.2.3	Total land designated and managed as HCV areas (hectares)	

1.2.4	Other conservation areas set aside excluding HCV areas reported in 1.2.3	Areas set-aside that are not planned to be planted, such as peatlands, areas of fragile or marginal soils, steep slopes, etc., excluding HCV areas. This data should reflect hectareage as of 31 December of the ACOP reporting cycle.
1.2.5	Total land area managed (hectares)	
1.3	Certification progress:	
1.3.1	Number of groups certified under RSPO Group Certification	A certification unit is made up of the Group Manager and all group members certified under RSPO Group Certification Requirements for FFB Production
1.3.2	Total certified area under RSPO Group Certification (hectares)	Area within a unit or concession area which may include the planted area, HCVs, housing, roads, conservation, drains and etc.
1.4	In which countries are your groups operating?	
1.4.1	Indonesia – Please indicate which province(s)	
1.4.2	Malaysia – Please indicate which state(s)	
1.4.3	Other – Please indicate which country/countries	
1.5	New plantings and developments (excluding replantings):	
1.5.1	Has your group planted any new land with palm oil during this reporting period, excluding replanted land?	

1.5.2	How much new land was planted by your group during this reporting period (hectares)?	Excludes existing planted land that was replanted during the current reporting cycle. This data should reflect the January-December period of the ACOP reporting cycle.
1.6	Changes in group management	
1.6.1	Has there been a change in the number of group members this year?	A change between members in the smallholder group from the previous ACOP reporting cycle.
1.6.1.1	What is the increase or decrease of group members for this reporting period?	If there is an increase, enter the additional number as follows: 4 (indicating an increase of 4 members in the smallholder group). If there is a decrease, enter the subtracted number with a minus -4 (indicating a decrease of 4 members in the smallholder group). If this is the first time the member is submitting ACOP, this question may be left blank. This data should reflect the January-December period of the ACOP reporting cycle.
1.6.1.2	Please explain why there was an increase or decrease in group members	
1.6.2	Has there been a change in the land managed by your group this year?	A change in land area managed by the smallholder group from the previous ACOP reporting cycle.

1.6.2.1	What is the increase or decrease of land managed for this reporting period?	<p>If there is an increase, enter the additional land area (in hectares) as follows: 200 (indicating an increase of 200 hectares in land area).</p> <p>If there is a decrease, enter the reduced land area (in hectares) with a minus sign: -200 (indicating a decrease of 200 hectares in the land area).</p> <p>This data should reflect the January-December period of the ACOP reporting cycle.</p>
1.6.2.2	Please explain why there was an increase or decrease in land managed	
1.7	Production of Fresh Fruit Bunches (FFB)	
1.7.1	Total FFB produced by your group during this reporting period (tonnes)	Fresh Fruit Bunches produced in the January-December period of the ACOP reporting cycle.
1.7.2	Total RSPO-certified FFB produced by your group during this reporting period (tonnes)	Fresh Fruit Bunches produced in the January-December period of the ACOP reporting cycle.
2.0 Supply Chains Options		
2.1	Which options did your group sell RSPO-certified FFB through this reporting period?	
2.1.1	IS-CSPO RSPO Credits - Indicate volume (tonnes)	<p>IS-CSPO: Independent Smallholders Certified Sustainable Palm Oil</p> <p>The amount of the IS-CSPO RSPO credits listed here should match the amount of IS-CSPO credits that were claimed by or on behalf of the member for the January-December period of the ACOP reporting cycle.</p>

2.1.2	IS-CSPKO RSPO Credits - Indicate volume (tonnes)	IS-CSPKO: Independent Smallholders Certified Sustainable Palm Kernel Oil The amount of the IS-CSPKO RSPO credits listed here should match the amount of IS-CSPKO credits that were claimed by or on behalf of the member for the January-December period of the ACOP reporting cycle.
2.1.3	IS-CSPKE RSPO Credits Indicate volume (tonnes)	IS-CSPKE: Independent Smallholders Certified Sustainable Palm Kernel Expeller The amount of the IS-CSPKO RSPO credits listed here should match the amount of IS-CSPKO credits that were claimed by or on behalf of the member for the January-December period of the ACOP reporting cycle.
2.1.4	Physical - Indicate volume (tonnes)	RSPO-certified FFB sold as physical FFB to a mill or third-parties
2.1.5	Total RSPO-certified FFB sales	
3.0 TimeBound Plan		
3.1	Which year did your group achieve (or plans to achieve) its RSPO Group certification	The year the member first achieved its RSPO Group certification, or the year the member expects to achieve its RSPO Group certification
4.0 Concession Map		
4.1	The RSPO General Assembly Resolution 6G (2013) calls for all members with Grower operations to submit maps of their concessions through ACOP. Has your smallholder group submitted concession maps to the RSPO in previous ACOP cycles?	Oil palm concession site refers to an area allocated by a government or other body for industrial-scale oil palm plantations. This is also known as "oil palm plantation boundaries". Concession sites may include certified and non-certified sites, planted and non-planted areas as well as High Conservation Value (HCV) areas.

4.2	Has your smallholder group's concession area changed since the previous ACOP map submission?	
4.3	<p>Please upload your group's updated estate location concession map(s) in Shapefile format here.</p> <p>This requirement only applies if your group has made changes to its concession sites from previous map submissions in ACOP or if the group is submitting concession maps through ACOP for the first time</p>	<p>Please refer to these documents to guide you in preparing the map submission: (1) Formatting Requirements (2) Completeness Checklist</p> <p>The documents can be found at: - https://www.rspo.org/key-documents/supplementary-materials#map-submission</p> <p>Please ensure that your map is in Shapefile format with the required extensions (.shx, .dbf, .prj). Compile the files in a single compressed (zipped) folder.</p> <p>The concession map should apply to estates in which the member has ownership or management control, and exclude scheme smallholder estates.</p> <p>Kindly contact the RSPO GOS team at maps@rspo.org if you have any map-related questions.</p>
4.4	You hereby declare that map data submission represents 100% of your smallholder group's palm oil concession sites (RSPO-certified and uncertified).	
5.0 Challenges		
5.1	What significant obstacles or challenges has your group encountered in the promotion of certified sustainable palm oil (CSPO) or certified FFB? What efforts has your group taken to address these obstacles or challenges?	<ul style="list-style-type: none"> - 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

		<ul style="list-style-type: none"> - 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
5.2	What positive impact has your group observed in the production of certified CSPO or FFB through your group's membership of the RSPO?	<ul style="list-style-type: none"> - Awareness of environmental issues - Awareness of human rights issues - Federal or state government support - Increased demand for palm oil - Increased income through trading of credits - No impact observed - Others
5.3	In addition to the actions already reported in this ACOP report, what other ways has your group supported the vision of the RSPO to transform markets to make sustainable palm oil the norm?	<p>This may include specific examples such as direct engagement with key stakeholders or funding for RSPO projects, or wider activities such as business-to-business education and outreach.</p> <ul style="list-style-type: none"> - Engagement with business partners or consumers on the use of CSPO - Engagement with government agencies - Promotion of CSPO outside of RSPO venues, eg. trade workshops, industry associations - Promotion of physical CSPO - Providing funding or support for CSPO development efforts - Research & Development support - Stakeholder engagement - No actions taken - Others

5.4	If your group has any other publicly-available reports or information regarding its palm oil-related policies and activities, please provide the links here	Publicly-available reports or information produced by the member elaborating on the member's policy on palm oil. This may include the member's sustainability report, annual report, website, policy documents and other sources of public information.
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1.4 Processors & Traders

No	Question	Definition
1.0 Operational Profile		
1.1	Please state your company's main activity within the palm oil supply chain.	
	Refiner of CPO and PKO	Production facility that processes crude palm oil and palm kernel oil into downstream palm oil products, e.g. refined bleached and deodorised (RBD) palm olein, RBD palm stearin, etc.
	Palm Kernel Crusher	Plants converting palm kernel into Certified Sustainable Palm Kernel Oil (CSPKO) and Certified Sustainable Palm Kernel Expeller (CSPKE).
	Trader with Physical Possession	Participant in the supply chain of RSPO-certified oil palm products who purchases, sells and trades palm oil-based products and/or derivatives with physical handling or storage of products.
	Trader without Physical Possession	Participant in the supply chain of RSPO-certified oil palm products who purchases, sells and trades palm oil-based products and/or derivatives without physical handling or storage of products.
	Integrated Refiner-Trader-Processor	Plants converting palm kernel into Certified Sustainable Palm Kernel Oil (CSPKO) and Certified Sustainable Palm Kernel Expeller (CSPKE).
	Food and Non-Food Ingredients Producer	Production facility converting palm oil and palm kernel into intermediate ingredients for the production of food and/or non-food products.
	Power, Energy and Biofuel Processor	Production facility converting palm oil, palm kernel expeller or palm oil waste for power generation, or plants converting palm oil into biofuel components without a direct consumer sales channel.

	Animal Feed Producer	Production facility converting palm kernel expeller into animal feed producers e.g. for farming/livestock usage.
	Oleochemicals Producer	Production facility converting palm oil and palm kernel into intermediate oleo-based petrochemicals products.
	Distribution & Logistics	Participant in the supply chain of RSPO-certified oil palm products who purchases, sells or trades goods in bulk to end-product manufacturers or resellers, including logistics services.
	Others	
2.0 Palm Oil and Certified Sustainable Palm Oil Sourcing		
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.	Fully-owned (100%), majority-owned (>50%) or under management control by the member. Entities belonging to the member should be as declared under the RSPO Group membership.
2.1.2	In which markets do you sell goods with palm oil and oil palm products?	Oil palm products are products produced by the oil palm, including its fruits and kernels. Examples are shells, palm kernels, palm kernel expeller, palm kernel oil (PKO) or products derived thereof, palm fatty acids (PFAD), palm kernel fatty acids (PKFAD), olein, stearin or other products that are derived from fractionation of palm oil and palm kernel oil.
2.2	Volumes of palm oil and oil palm products sourced in the year	Sourced volumes declared in this section should be palm content-only for the member and its subsidiaries declared in 2.1.

2.2.1	Total volume of crude palm oil and crude palm oil derivatives (tonnes)	Volume sourced for the January-December period of the ACOP reporting cycle, including CPO-based derivatives This volume includes certified and uncertified palm oil.
2.2.2	Total volume of crude palm kernel oil and crude palm kernel oil derivatives (tonnes)	Volume sourced for the January-December period of the ACOP reporting cycle, including CPKO-based derivatives This volume includes certified and uncertified palm kernel oil.
2.2.3	Total volume of palm kernel expeller (tonnes)	Volume sourced for the January-December period of the ACOP reporting cycle. This volume includes certified and uncertified palm kernel expeller.
2.2.6	Total volume of all palm oil and oil palm products sourced in the year (tonnes)	
2.3	Volume of RSPO-certified palm oil and oil palm products sourced in the year (tonnes):	
	7x4 Matrix Table covering columns for Crude Palm Oil (PO) and Crude Palm Oil Derivatives / Palm Kernel Oil (PKO) and Palm Kernel Oil Derivatives / Palm Kernel Expeller (PKE)	

<p>2.3.1</p>	<p>RSPO Credits from Mill / Crusher</p>	<p>CSPO/CSPKO/CSPKE Credits bought from mills to cover the consumption of CPO/CPO/PKE.</p> <p>The amount of the CSPO/CSPKO/CSPKE Credits listed here should match the amount of CSPO/CSPKO/CSPKE Credits that were claimed by or on behalf of the member in PalmTrace for the January-December period of the ACOP reporting cycle.</p>
<p>2.3.2</p>	<p>RSPO Credits from Independent Smallholder</p>	<p>Independent smallholders is defined as smallholders that are not bound by any contract, credit agreement or planning to a particular mill.</p> <p>The amount of the IS-CSPO/IS-CSPKO/IS-CSPKE Credits listed here should match the amount of IS-CSPO/IS-CSPKO/IS-CSPKE Credits that were claimed by or on behalf of the member in PalmTrace for the January-December period of the ACOP reporting cycle.</p>
<p>2.3.3</p>	<p>Mass Balance (MB)</p>	<p>Mass Balance (MB) is defined as sustainable palm oil from certified sources mixed with ordinary palm oil and monitored administratively throughout the supply chain.</p> <p>The amount of CSPO/CSPKO/CSPKE reported here should be palm content only for the January-December period of the ACOP reporting cycle.</p>
<p>2.3.4</p>	<p>Segregated (SG)</p>	<p>Segregated (SG) is defined as sustainable palm from different certified sources kept separately from ordinary palm oil throughout the supply chain.</p> <p>The amount of CSPO/CSPKO/CSPKE reported here should be palm content only for the January-December period of the ACOP reporting cycle.</p>

2.3.5	Identity Preserved (IP)	<p>Identity Preserved (IP) is defined as sustainable palm oil from a single identifiable certified source kept separately from ordinary palm oil throughout the supply chain.</p> <p>The amount of CSPO/CSPKO/CSPKE reported here should be palm content only for the January-December period of the ACOP reporting cycle.</p>
2.3.6	Total volume (tonnes)	
2.6	What is the estimated percentage of Certified Sustainable Palm Oil in the palm oil and palm oil products sold by your company in the following regions?	<p>For the January-December period of the ACOP reporting cycle.</p> <p>Calculation example:</p> <ul style="list-style-type: none"> - If the member estimated that it has sold 100 tonnes of palm oil into Europe, of which 95 tonnes was certified palm oil, please enter 95% for Europe - If the member estimated that it has sold 200 tonnes of palm oil into China (of which 50 tonnes was certified palm oil) and 100 tonnes of palm oil in India (of which 5 tonnes was certified palm oil), please enter 25% for China and 5% for India <p>If the member estimated that it has sold 150 tonnes of palm oil into Latin America (of which 150 tonnes was certified palm oil), please enter 100% for Latin America</p>
2.6.1	Europe	<p>Europe refers to the following countries: Albania, Andorra, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Italy, Kosovo, Latvia, Liechtenstein, Lithuania, Luxembourg, Macedonia (FYROM), Malta, Moldova, Monaco, Montenegro, Netherlands, Norway, Poland, Portugal, Romania, Russia, San Marino, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom (UK), Vatican City (Holy See)</p>

2.6.2	North America	North America refers to the following countries: Canada, USA
2.6.3	Malaysia	-
2.6.4	Indonesia	-
2.6.5	China	-
2.6.6	India	-
2.6.7	Latin America	Latin America refers to the following countries: Belize, Costa Rica, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, French Guiana, Guyana, Paraguay, Peru, Suriname, Uruguay, Venezuela
2.6.8	Africa	Africa refers to the following countries: Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cape Verde, Cameroon, Central African Republic, Chad, Comoros, Democratic Republic of Congo, Republic of Congo, Côte d'Ivoire, Djibouti, Egypt, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Sao Tome and Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Tanzania, Togo, Tunisia, Uganda, Zambia, Zimbabwe

2.6.9	Rest of World	Rest of World refers to the following countries: Afghanistan, Bangladesh, Bhutan, Brunei, Cambodia, East Timor, Japan, Kazakhstan, Kyrgyzstan, Laos, Maldives, Mongolia, Myanmar, Nepal, North Korea, Pakistan, Philippines, Singapore, South Korea, Sri Lanka, Taiwan (ROC), Tajikistan, Thailand, Turkmenistan, Uzbekistan, Vietnam, Australia, Papua New Guinea, New Zealand, Fiji, Solomon Islands, Vanuatu, Samoa, Kiribati, Tonga, Federated states of Micronesia, Palau, Marshall Islands, Tuvalu, Bahrain, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Oman, Palestine, Qatar, Saudi Arabia, Syria, The United Arab Emirates, Yemen
3.0 TimeBound Plan		
3.1	Which year did your company achieve (or expects to achieve) the RSPO supply chain certification or RSPO trader/distributor licence?	<p>The year the member first achieved RSPO Supply Chain Certification, or the year the member expects to first achieve RSPO Supply Chain Certification.</p> <p>Traders or distributors that do not physically handle palm oil-based material are not required to be supply chain certified, but should apply for a traders or distributor licence instead. The year declared should be the year the member has acquired or expects to apply for a traders or distributor licence.</p>
3.2	Which year did your company start (or expect to start) to source any RSPO-certified palm oil and oil palm products?	<p>The achieved/target date for this TimeBound Plan should be within 2 years of the member's first supply chain certification,</p> <p>Explanation is required if the member delays the target year from previous ACOP declarations.</p>
3.2.1	If the previous target year has not been met, please explain why.	

3.3	Which year did your company achieve (or expects to achieve) 100% RSPO certification of all palm product processing facilities?	The achieved/target date for this TimeBound Plan should be within 5 years of the member's first supply chain certification. Explanation is required if the member delays the target year from previous ACOP declarations.
3.3.1	If the previous target year has not been met, please explain why.	
3.4	Year expected to only source 100% RSPO-certified palm oil and oil palm products.	The achieved/target date for this TimeBound Plan should be within 10 years of the member's first supply chain certification (declared in 3.1). Explanation is required if the member delays the target year from previous ACOP declarations.
3.4.1	If target has not been met, please explain why.	
3.5	If the TimeBound Plan commitments declared above do not cover all countries in which the member operates, please explain why	
3.6	How does your company proactively promote RSPO and RSPO-certified sustainable palm oil and oil palm products to your customers?	
4.0 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)	These activities may include 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.
5.0 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 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

Labour & Labour Rights		
5.1	Does your company have a publicly-available policy covering Labour & Labour Rights?	This policy may be a public document or a section on the member's website covering policies on labour and labour rights
5.1.1	Does the policy cover:	
	- No discrimination	Including policies on no discrimination and equal opportunities
	- Wage and working conditions	Including policies on pay and conditions for staff and workers, as well as contract workers
	- Freedom of association	Including policies on freedom of association and collective bargaining
	- No child labour	Including policies on the protection of children, as well as the workforce of suppliers and third-party contractors
	- No harassment	Including policies to prevent sexual and all other forms of harassment

	- No forced or trafficked labour	Including policies on the absence of forced or trafficked labour
5.1.2	Has your company uploaded or linked its Labour & Labour Rights policy in previous ACOP reporting cycles?	
5.1.3	Thank you for previously submitting your policy on Labour & Labour Rights. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
5.1.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Ethical Conduct & Human Rights		
5.2	Does your company have a publicly-available Policy covering Ethical Conduct & Human Rights?	This policy may be a public document or a section on the member's website covering policies on ethical conduct and human rights
5.2.1	Does the policy cover:	
	- Recruitment	Recruitment of staff
	- Contractors	Recruitment of contractors
	- Sub-Contractors & Third-Party Contractors	Recruitment of sub-contractors and third-party contractors

5.2.2	Has your company uploaded or linked its Ethical Conduct & Human Rights policy in previous ACOP reporting cycles?	
5.2.3	Thank you for previously submitting your policy on Ethical Conduct and Human Rights. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
5.2.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Land Use		
5.3	Does your company have a publicly-available Policy covering Land Use?	This policy may be a public document or a section on the member's website covering policies on land use
5.3.1	Does the policy cover:	
	- Free Prior and Informed Consent (FPIC)	Including policies that commit to respecting FPIC in operational palm oil supply chains
	- Compensation	Including procedures to identify legal, customary or user rights, and the identification of people entitled to compensation

5.3.2	Has your company uploaded or linked its Land Use policy in previous ACOP reporting cycles?	
5.3.3	Thank you for previously submitting your policy on Land Use. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
5.3.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Occupational Health & Safety		
5.4	Does your company have a publicly-available Policy covering Occupational Health & Safety?	This policy may be a public document or a section on the member's website covering policies and standard operating procedures (SOPs) for occupational health and safety
5.4.1	Has your company uploaded or linked its Occupational Health & Safety policy in previous ACOP reporting cycles?	

5.4.2	Thank you for previously submitting your policy on Occupational Health and Safety. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
5.4.3	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Climate Change & Greenhouse Gases (GHG)		
5.5	Does your company have a publicly-available policy covering Climate Change & Greenhouse Gases (GHG)?	This policy may be a public document or a section on the member's website covering greenhouse gas emissions
5.5.1	Does the policy cover:	
	- Identification and assessment of GHG	Including the identification of GHG sources and emission levels
	- Public reporting of GHG footprint	GHG footprint is the total amount of greenhouse gases produced from the member's total operations.
	- Monitored implementation plan to reduce or minimise GHG emissions	As monitored by the member itself

5.5.2	Has your company uploaded or linked its Climate Change & Greenhouse Gases policy or report in previous ACOP reporting cycles?	
5.5.3	Thank you for previously submitting your policy on Climate Change & Greenhouse Gases. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
5.5.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Complaints & Grievances		
5.6	Does your company have a Complaints & Grievances Mechanism?	This policy may be a public document or a section on the member's website covering its complaints and grievances mechanism
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/
Smallholders		

5.7	Does your company support oil palm independent smallholder groups?	This includes the member's efforts to directly or indirectly support independent smallholders, defined as palm oil smallholders not bound by any contract, credit agreement or planning to a particular palm oil mill.
5.7.1	Does this support cover:	
	- Fair and transparent dealings with smallholders	Including support covering the inclusion of smallholders into sustainable supply chains
	- Improved smallholder livelihoods	Including actions to incorporate smallholders into sustainable supply chains
5.7.2	How is your company supporting them?	
5.7.3	Do you have any future plans to support oil palm independent smallholders?	
5.7.4	Please explain why you are not planning to support oil palm independent smallholders	
6.0 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?	<ul style="list-style-type: none"> - 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

		<ul style="list-style-type: none"> - No challenges faced - 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?	<p>These actions may include direct engagement with key stakeholders or direct funding for RSPO projects, or wider activities such as business-to-business education and outreach.</p> <ul style="list-style-type: none"> - 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
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	These links should contain publicly-available reports or information produced by the member elaborating on its policy on palm oil. This may include the member's sustainability report, annual report, website, policy documents or other sources of public information

1.5 Consumer Goods Manufacturers

No	Question	Definition
1.0 Operational Profile		
1.1	Please state your company's main activity within the palm oil supply chain.	
	Food Good Manufacturer - own brand	Members that produce food-based products for end-consumption or intermediary food products for further processing under their own-brand
	Food Good Manufacturer - third-party brand	Members that produce food-based products for end-consumption or intermediary food products for further processing under contract manufacturing for third-party brands
	Home & Personal Care Good Manufacturer - own brand	Members that produce products related to domestic appliances, which may include detergents, beauty products, skincare and healthcare that contain palm oil and/or palm oil derivatives under their own-brand
	Home & Personal Care Good Manufacturer - third-party brand	Members that produce products related to domestic appliances, which may include detergents, beauty products, skincare and healthcare that contain palm oil and/or palm oil derivatives under their contract manufacturing for third-party brands
	Ingredient Manufacturers	Members that produce intermediate products for end-product manufacturers.
	Biofuels	Members that produce or blend biofuels or biofuel components using palm oil and/or palm oil derivatives, with a direct sales channel to consumers.
	Others	
2.0 Palm Oil and Certified Sustainable Palm Oil Consumption		

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	Fully-owned (100%), majority-owned (>50%) or under management control by the member, as declared under the RSPO Group membership.
2.1.1	In which markets does your company sell goods with palm oil and oil palm products?	Palm oil products are products produced by the oil palm, including its fruits and kernels eg. shells, palm kernels, palm kernel expeller, palm kernel oil (PKO) or products derived thereof, palm fatty acids (PFAD), palm kernel fatty acids (PKFAD), olein, stearin or other products that are derived from fractionation of palm oil and palm kernel oil.
2.2	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:	Volumes declared in this section should be palm-content only, as used in the member's own-brand products or in products manufactured for third-party brands
2.2.1	Total volume of crude/refined palm oil (tonnes)	Volume used for the January-December period of the ACOP reporting cycle. This volume includes certified and uncertified crude/refined palm oil. Refined palm oil refers to palm olein and palm stearin; other palm oil products are considered derivatives and fractions.
2.2.2	Total volume of crude/refined palm kernel oil (tonnes)	Volume used for the January-December period of the ACOP reporting cycle. This volume includes certified and uncertified crude/refined palm kernel oil. Refined palm kernel oil refers to palm kernel olein and palm kernel stearin; other palm kernel oil products are considered derivatives and fractions.
2.2.3	Total volume of palm kernel expeller (tonnes)	Volume used for the January-December period of the ACOP reporting cycle. This volume includes certified and uncertified palm kernel expeller.

2.2.4	Total volume of palm oil or palm kernel oil derivatives and fractions (tonnes)	Volume used for the January-December period of the ACOP reporting cycle. This volume includes certified and uncertified crude palm oil derivatives and fractions, excluding palm/palm kernel olein and palm/palm kernel stearin.
2.2.5	Total volume of all 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)	
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 <ul style="list-style-type: none"> - Palm oil-based derivatives and fractions - Palm kernel oil-based derivatives and fractions 	
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):	
	7x6 Matrix Table covering columns for Crude/Refined Palm Oil (PO) / Crude/Refined Palm Kernel Oil (CPKO) / Palm Kernel Expeller (PKE) / Derivatives and Fractions	

2.3.1	RSPO Credits from Mill / Crusher	<p>CSPO/CSPKO/CSPKE credits bought from mills to cover the usage of CPO/PKO/PKE.</p> <p>The amount of the CSPO credits listed here should match the amount of CSPO credits that were claimed by or on behalf of the member in PalmTrace for the January-December period of the ACOP reporting cycle.</p>
2.3.2	RSPO Credits from Independent Smallholder	<p>IS-CSPO/IS-CSPKO/IS-CSPKE credits bought from independent smallholders Groups to cover the usage of CPO or refined CPO/PKO/PKE.</p> <p>The amount of the IS-CSPO/IS-CSPKO/IS-CSPKE credits listed here should match the amount of IS-CSPO/IS-CSPKO/IS-CSPKE credits that were claimed by or on behalf of the member in PalmTrace for the January-December period of the ACOP reporting cycle.</p>
2.3.3	Mass Balance (MB)	<p>Mass Balance (MB) is defined as sustainable palm oil from certified sources mixed with ordinary palm oil and monitored administratively throughout the supply chain.</p> <p>The amount of CSPO/CSPKO/CSPKE/Certified derivatives reported here should be palm content only for the January-December period of the ACOP reporting cycle.</p>
2.3.4	Segregated (SG)	<p>Segregated (SG) is defined as sustainable palm oil from different certified sources kept separately from ordinary palm oil throughout the supply chain.</p> <p>The amount of CSPO/CSPKO/CSPKE/Certified derivatives reported here should be palm content only for the January-December period of the ACOP reporting cycle.</p>

2.3.5	Identity Preserved (IP)	Identity Preserved (IP) is defined as sustainable palm oil from a single identifiable certified source kept separately from ordinary palm oil throughout the supply chain. The amount of CSPO/CSPKO/CSPKE/Certified derivatives reported here should be palm content only for the January-December period of the ACOP reporting cycle.
2.3.6	Total volume (tonnes)	
	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 <ul style="list-style-type: none"> - Certified palm oil-based derivatives and fractions - Certified palm kernel oil-based derivatives and fractions 	
2.4	According to the volume information you have provided in Question 2.2 and Question 2.3, your company's Certified Sustainable Palm Oil uptake is:	The Certified Sustainable Palm Oil uptake is calculated as the total of Question 2.3 (certified palm oil and palm oil product volumes used) over the total of Question 2.2 (total palm oil and palm oil product volumes used)
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?	For more information on RSPO Credits, please go to https://rspo.org/rspo-credits
2.4.2	Please explain why you do not intend to cover the gap using RSPO Credits	

2.5	<p>Please estimate the regional distribution of your company's RSPO certified palm oil and palm oil-products usage (as declared in Question 2.3) in the following countries/regions:</p>	<p>For the January-December period of the ACOP reporting cycle.</p> <p>Calculation example:</p> <ul style="list-style-type: none"> - If the member has used 100 tonnes of certified palm oil (as declared in Question 2.3), and estimated that 50 tonnes was used in products for Europe, 30 tonnes used in products for North America and 20 tonnes for India, please enter 50% for Europe, 30% for North America and 20% for India - If the member has used 150 tonnes of certified palm oil, and estimated that all 150 tonnes was used in products for Latin America, please enter 100% for Latin America - If the member has used 200 tonnes of certified palm oil, and estimated that 100 tonnes was used in products for Malaysia and 100 tonnes was used in products for Indonesia, please enter 50% for Malaysia and 50% for Indonesia
2.5.1	Europe	<p>Europe refers to the following countries: Albania, Andorra, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Italy, Kosovo, Latvia, Liechtenstein, Lithuania, Luxembourg, Macedonia (FYROM), Malta, Moldova, Monaco, Montenegro, Netherlands, Norway, Poland, Portugal, Romania, Russia, San Marino, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom (UK), Vatican City (Holy See)</p>
2.5.2	North America	<p>North America refers to the following countries: Canada, USA</p>
2.5.3	Malaysia	-
2.5.4	Indonesia	-
2.5.5	China	-
2.5.6	India	-

2.5.7	Latin America	Latin America refers to the following countries: Belize, Costa Rica, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, French Guiana, Guyana, Paraguay, Peru, Suriname, Uruguay, Venezuela
2.5.8	Africa	Africa refers to the following countries: Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cape Verde, Cameroon, Central African Republic, Chad, Comoros, Democratic Republic of Congo, Republic of Congo, Côte d'Ivoire, Djibouti, Egypt, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Sao Tome and Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Tanzania, Togo, Tunisia, Uganda, Zambia, Zimbabwe
2.5.9	Rest of World	Rest of World refers to the following countries: Afghanistan, Bangladesh, Bhutan, Brunei, Cambodia, East Timor, Japan, Kazakhstan, Kyrgyzstan, Laos, Maldives, Mongolia, Myanmar, Nepal, North Korea, Pakistan, Philippines, Singapore, South Korea, Sri Lanka, Taiwan (ROC), Tajikistan, Thailand, Turkmenistan, Uzbekistan, Vietnam, Australia, Papua New Guinea, New Zealand, Fiji, Solomon Islands, Vanuatu, Samoa, Kiribati, Tonga, Federated states of Micronesia, Palau, Marshall Islands, Tuvalu, Bahrain, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Oman, Palestine, Qatar, Saudi Arabia, Syria, The United Arab Emirates, Yemen
3.0 TimeBound Plan		
3.1	Which year did your company achieve (or expects to achieve) the RSPO supply chain certification?	The year the member first achieved RSPO Supply Chain Certification, or the year the member expects to first achieve RSPO Supply Chain Certification.

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	The achieved/target date for this TimeBound Plan should be within 2 years of the member's first supply chain certification. An explanation is required if the member delays the target year from previous ACOP declarations.
3.2.1	If the previous target year has not been met, please explain why.	
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?	The achieved/target date for this TimeBound Plan should be within 5 years of the member's first supply chain certification. An explanation is required if the member delays the target year from previous ACOP declarations.
3.3.1	If the previous target year has not been met, please explain why.	
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?	The achieved/target date for this TimeBound Plan should be within 10 years of the member's first supply chain certification. An explanation is required if the member delays the target year from previous ACOP declarations.
3.4.1	If the previous target year has not been met, please explain why.	
3.5	If the TimeBound Plan commitments declared above do not cover all countries in which the member operates, please explain why	

3.6	Does your company use RSPO-certified sustainable palm oil and palm oil products in products manufactured on behalf of other companies?	
3.6.1	Does your company have a TimeBound Plan to only use RSPO-certified sustainable palm oil and palm oil products in the goods you manufacture on behalf of other companies?	A member's internal timeline or roadmap towards usage of sustainable palm oil
3.6.2	When do you expect all products manufactured on behalf of other companies to only contain RSPO-certified sustainable palm oil and palm oil products?	
3.6.3	Please explain why your company does not have such a TimeBound Plan	
4.0 Trademark Use		
4.1	Does your company use or plan to use the RSPO Trademark in own-brand products?	The RSPO Trademark is a globally recognised ecolabel that signals the use of RSPO-certified sustainable palm oil.
4.2	Please select the countries where your company uses or intends to use the Trademark	
4.2.1	Which year did your company begin (or expects to begin) using the RSPO Trademark	

4.3	Please explain why your company does not plan to use the RSPO Trademark in own-brand products	<ul style="list-style-type: none"> - Challenging reputation of palm oil - Confusion among end-consumers - Costs of changing labels - Difficulty of applying for RSPO Trademark - Lack of customer demand - Limited label space - Low consumer awareness - Low usage of palm oil - Risk of supply disruption - Others
5.0 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)	These activities may include 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.
6.0 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 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

Labour & Labour Rights

6.1	Does your company have a publicly-available policy covering Labour & Labour Rights?	This policy may be a public document or a section on the member's website covering policies on labour and labour rights
6.1.1	Does the policy cover:	
	- No discrimination	Including policies on no discrimination and equal opportunities
	- Wage and working conditions	Including policies on pay and conditions for staff and workers, as well as contract workers
	- Freedom of association	Including policies on freedom of association and collective bargaining
	- No child labour	Including policies on the protection of children, as well as the workforce of suppliers and third-party contractors
	- No harassment	Including policies to prevent sexual and all other forms of harassment

	- No forced or trafficked labour	Including policies on the absence of forced or trafficked labour
6.1.2	Has your company uploaded or linked its Labour & Labour Rights policy in previous ACOP reporting cycles?	
6.1.3	Thank you for previously submitting your policy on Labour & Labour Rights. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
6.1.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Ethical Conduct & Human Rights		
6.2	Does your company have a publicly-available Policy covering Ethical Conduct & Human Rights?	This policy may be a public document or a section on the member's website covering policies on ethical conduct and human rights
6.2.1	Does the policy cover:	
	- Recruitment	Recruitment of staff
	- Contractors	Recruitment of contractors
	- Sub-Contractors & Third-Party Contractors	Recruitment of sub-contractors and third-party contractors

6.2.2	Has your company uploaded or linked its Ethical Conduct & Human Rights policy in previous ACOP reporting cycles?	
6.2.3	Thank you for previously submitting your policy on Ethical Conduct and Human Rights. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
6.2.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Land Use		
6.3	Does your company have a publicly-available Policy covering Land Use?	This policy may be a public document or a section on the member's website covering policies on land use
6.3.1	Does the policy cover:	
	- Free Prior and Informed Consent (FPIC)	Including policies that commit to respecting FPIC in operational palm oil supply chains
	- Compensation	Including procedures to identify legal, customary or user rights, and the identification of people entitled to compensation
6.3.2	Has your company uploaded or linked its Land Use policy in previous ACOP reporting cycles?	

6.3.3	Thank you for previously submitting your policy on Land Use. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
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Occupational Health & Safety		
6.4	Does your company have a publicly-available Policy covering Occupational Health & Safety?	This policy may be a public document or a section on the member's website covering policies and standard operating procedures (SOPs) for occupational health and safety
6.4.1	Has your company uploaded or linked its Occupational Health & Safety policy in previous ACOP reporting cycles?	
6.4.2	Thank you for previously submitting your policy on Occupational Health and Safety. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	

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Climate Change & Greenhouse Gases (GHG)		
6.5	Does your company have a publicly-available policy covering Climate Change & Greenhouse Gases (GHG)?	This policy may be a public document or a section on the member's website covering greenhouse gas emissions
6.5.1	Does the policy cover:	
	- Identification and assessment of GHG	Including the identification of GHG sources and emission levels
	- Public reporting of GHG footprint	GHG footprint is the total amount of greenhouse gases produced from the member's total operations.
	- Monitored implementation plan to reduce or minimise GHG emissions	As monitored by the member itself
6.5.2	Has your company uploaded or linked its Climate Change & Greenhouse Gases policy or report in previous ACOP reporting cycles?	
6.5.3	Thank you for previously submitting your policy on Climate Change & Greenhouse Gases. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	

6.5.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Complaints & Grievances		
6.6	Does your company have a Complaints & Grievances Mechanism?	This policy may be a public document or a section on the member's website covering its complaints and grievances mechanism
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/
Smallholders		
6.7	Does your company support oil palm independent smallholder groups?	This includes the member's efforts to directly or indirectly support independent smallholders, defined as palm oil smallholders not bound by any contract, credit agreement or planning to a particular palm oil mill.
6.7.1	Does this support cover:	
	- Fair and transparent dealings with smallholders	Including support covering the inclusion of smallholders into sustainable supply chains
	- Improved smallholder livelihoods	Including actions to incorporate smallholders into sustainable supply chains
6.7.2	How is your company supporting them?	
6.7.3	Do you have any future plans to support oil palm independent smallholders?	

6.7.4	Please explain why you are not planning to support oil palm independent smallholders	
7.0 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?	<ul style="list-style-type: none"> - 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
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?	<p>These actions may include direct engagement with key stakeholders or direct funding for RSPO projects, or wider activities such as business-to-business education and outreach.</p> <ul style="list-style-type: none"> - 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
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	These links should contain publicly-available reports or information produced by the member elaborating on its policy on palm oil. This may include the member's sustainability report, annual report, website, policy documents or other sources of public information

1.6 Retailers

No	Question	Definition
1.0 Operational Profile		
1.1	Please state your company's main activity within the palm oil supply chain	
	Retail - with own brand products	Members that sell products containing palm oil or palm oil products under their own proprietary brand, in addition to third-party brands
	Retail - without own brand products	Members that only sell third-party brand products using palm oil and palm oil products, without own-brand products
	Food service providers	Members responsible for the preparation of meals and meal services using palm oil or palm oil products, eg. restaurants, fast-food chains, caterers.
	Retail wholesalers	Members that sell products directly to other retailers, consumers or end-users on a wholesale basis.
	Others	
2.0 Palm Oil and Certified Sustainable Palm Oil Consumption		
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	Fully-owned (100%), majority-owned (>50%) or under management control by the member, as declared under the RSPO Group membership.

2.1.1	In which markets does your company retail goods with palm oil and oil palm products?	Palm oil products are products produced by the oil palm, including its fruits and kernels eg. shells, palm kernels, palm kernel expeller, palm kernel oil (PKO) or products derived thereof, palm fatty acids (PFAD), palm kernel fatty acids (PKFAD), olein, stearin or other products that are derived from fractionation of palm oil and palm kernel oil.
2.2	Total volume of all palm oil and palm oil products (palm-content only) used in your company's own-brand products in the year:	Volumes declared in this section should be palm-content only, as used in the member's food and non-food own-brand products
2.2.1	Total volume of crude/refined palm oil (tonnes)	Volume used for the January-December period of the ACOP reporting cycle. This volume includes certified and uncertified crude/refined palm oil. Refined palm oil refers to palm olein and palm stearin; other palm oil products are considered derivatives and fractions.
2.2.2	Total volume of crude/refined palm kernel oil (tonnes)	Volume used for the January-December period of the ACOP reporting cycle. This volume includes certified and uncertified crude/refined palm kernel oil. Refined palm kernel oil refers to palm kernel olein and palm kernel stearin; other palm kernel oil products are considered derivatives and fractions.
2.2.3	Total volume of palm kernel expeller (tonnes)	Volume used for the January-December period of the ACOP reporting cycle. This volume includes certified and uncertified palm kernel expeller.
2.2.4	Total volume of palm oil or palm kernel oil derivatives and fractions (tonnes)	Volume used for the January-December period of the ACOP reporting cycle. This volume includes certified and uncertified crude palm oil or crude palm

		kernel oil derivatives and fractions, excluding palm/palm kernel olein and palm/palm kernel stearin.
2.2.5	Total volume of all palm oil and palm oil products used in your company's own-brand products in the year (tonnes)	
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 <ul style="list-style-type: none"> - Palm oil-based derivatives and fractions - Palm kernel oil-based derivatives and fractions 	
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):	
	7x6 Matrix Table covering columns for Crude Palm Oil (PO) / Palm Kernel Oil (PKO) / Palm Kernel Expeller (PKE) / Palm Oil-based Derivatives/Palm Kernel Oil-based Derivatives	
2.3.1	RSPO Credits from Mill / Crusher	CSPO/CSPKO/CSPKE credits bought from mills to cover the usage of CPO or refined CPO/PKO/PKE. The amount of the CSPO credits listed here should match the amount of CSPO credits that were claimed by or on behalf of the member in PalmTrace for the January-December period of the ACOP reporting cycle.

2.3.2	RSPO Credits from Independent Smallholder	<p>IS-CSPO/IS-CSPKO/IS-CSPKE credits bought from Independent Smallholder Groups to cover the usage of CPO or refined CPO/PKO/PKE.</p> <p>The amount of the IS-CSPO/IS-CSPKO/IS-CSPKE credits listed here should match the amount of IS-CSPO/IS-CSPKO/IS-CSPKE credits that were claimed by or on behalf of the member in PalmTrace for the January-December period of the ACOP reporting cycle.</p>
2.3.3	Mass Balance (MB)	<p>Mass Balance (MB) is defined as sustainable palm oil from certified sources mixed with ordinary palm oil and monitored administratively throughout the supply chain.</p> <p>The amount of CSPO/CSPKO/CSPKE/Certified derivatives reported here should be palm content only for the January-December period of the ACOP reporting cycle.</p>
2.3.4	Segregated (SG)	<p>Segregated (SG) is defined as sustainable palm oil from different certified sources kept separately from ordinary palm oil throughout the supply chain.</p> <p>The amount of CSPO/CSPKO/CSPKE/Certified derivatives reported here should be palm content only for the January-December period of the ACOP reporting cycle.</p>
2.3.5	Identity Preserved (IP)	<p>Identity Preserved (IP) is defined as sustainable palm oil from a single identifiable certified source kept separately from ordinary palm oil throughout the supply chain.</p> <p>The amount of CSPO/CSPKO/CSPKE/Certified derivatives reported here should be palm content only for the January-December period of the ACOP reporting cycle.</p>
2.3.6	Total volume (tonnes)	

	<p>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</p> <ul style="list-style-type: none"> - Certified palm oil-based derivatives and fractions - Certified palm kernel oil-based derivatives and fractions 	
2.4	<p>According to the volume information you have provided in Question 2.2 and Question 2.3, your company's Certified Sustainable Palm Oil uptake is:</p>	<p>The Certified Sustainable Palm Oil uptake is calculated as the total of Question 2.3 (certified palm oil and palm oil product volumes used) over the total of Question 2.2 (total palm oil and palm oil product volumes used)</p>
2.4.1	<p>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?</p>	<p>For more information on RSPO Credits, please go to https://rspo.org/rspo-credits</p>
2.4.2	<p>Please explain why you do not intend to cover the gap using RSPO Credits</p>	

2.5	<p>Please estimate the regional distribution of your company's RSPO certified palm oil and palm oil-products usage (as declared in Question 2.3) in the following countries/regions:</p>	<p>For the January-December period of the ACOP reporting cycle.</p> <p>Calculation example:</p> <ul style="list-style-type: none"> - If the member has used 100 tonnes of certified palm oil (as declared in Question 2.3), and estimated that 50 tonnes was used in products for Europe, 30 tonnes used in products for North America and 20 tonnes for India, please enter 50% for Europe, 30% for North America and 20% for India - If the member has used 150 tonnes of certified palm oil, and estimated that all 150 tonnes was used in products for Latin America, please enter 100% for Latin America - If the member has used 200 tonnes of certified palm oil, and estimated that 100 tonnes was used in products for Malaysia and 100 tonnes was used in products for Indonesia, please enter 50% for Malaysia and 50% for Indonesia
2.5.1	Europe	<p>Europe refers to the following countries: Albania, Andorra, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Italy, Kosovo, Latvia, Liechtenstein, Lithuania, Luxembourg, Macedonia (FYROM), Malta, Moldova, Monaco, Montenegro, Netherlands, Norway, Poland, Portugal, Romania, Russia, San Marino, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom (UK), Vatican City (Holy See)</p>
2.5.2	North America	<p>North America refers to the following countries: Canada, USA</p>
2.5.3	Malaysia	-
2.5.4	Indonesia	-
2.5.5	China	-
2.5.6	India	-

2.5.7	Latin America	Latin America refers to the following countries: Belize, Costa Rica, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, French Guiana, Guyana, Paraguay, Peru, Suriname, Uruguay, Venezuela
2.5.8	Africa	Africa refers to the following countries: Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cape Verde, Cameroon, Central African Republic, Chad, Comoros, Democratic Republic of Congo, Republic of Congo, Côte d'Ivoire, Djibouti, Egypt, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Sao Tome and Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Tanzania, Togo, Tunisia, Uganda, Zambia, Zimbabwe
2.5.9	Rest of World	Rest of World refers to the following countries: Afghanistan, Bangladesh, Bhutan, Brunei, Cambodia, East Timor, Japan, Kazakhstan, Kyrgyzstan, Laos, Maldives, Mongolia, Myanmar, Nepal, North Korea, Pakistan, Philippines, Singapore, South Korea, Sri Lanka, Taiwan (ROC), Tajikistan, Thailand, Turkmenistan, Uzbekistan, Vietnam, Australia, Papua New Guinea, New Zealand, Fiji, Solomon Islands, Vanuatu, Samoa, Kiribati, Tonga, Federated states of Micronesia, Palau, Marshall Islands, Tuvalu, Bahrain, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Oman, Palestine, Qatar, Saudi Arabia, Syria, The United Arab Emirates, Yemen
3.0 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	<p>The achieved/target date for this TimeBound Plan should be within 2 years of the member joining the RSPO.</p> <p>An explanation is required if the member delays the target year from previous ACOP declarations.</p>

3.1.1	If the previous target year has not been met, please explain why.	
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?	<p>The achieved/target date for this TimeBound Plan should be within 5 years of the member's first supply chain certification.</p> <p>An explanation is required if the member delays the target year from previous ACOP declarations.</p>
3.3.1	If the previous target year has not been met, please explain why.	
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?	<p>The achieved/target date for this TimeBound Plan should be within 10 years of the member's first supply chain certification.</p> <p>An explanation is required if the member delays the target year from previous ACOP declarations.</p>
3.4.1	If the previous target year has not been met, please explain why.	
3.5	If the TimeBound Plan commitments declared above do not cover all countries in which the member operates, please explain why	
4.0 Trademark Use		

4.1	Does your company use or plan to use the RSPO Trademark in own-brand products?	The RSPO Trademark is a globally recognised ecolabel that signals the use of RSPO-certified sustainable palm oil.
4.2	Please select the countries where your company uses or intends to use the Trademark	
4.2.1	Which year did your company begin (or expects to begin) using the RSPO Trademark	
4.3	Please explain why your company does not plan to use the RSPO Trademark in own-brand products	<ul style="list-style-type: none"> - Challenging reputation of palm oil - Confusion among end-consumers - Costs of changing labels - Difficulty of applying for RSPO Trademark - Lack of customer demand - Limited label space - Low consumer awareness - Low usage of palm oil - Risk of supply disruption - Others
5.0 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)	These activities may include 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.
6.0 Shared Responsibility		

	<p><i>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.</i></p> <p><i>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.</i></p> <p><i>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</i></p>	
Labour & Labour Rights		
6.1	Does your company have a publicly-available policy covering Labour & Labour Rights?	This policy may be a public document or a section on the member's website covering policies on labour and labour rights
6.1.1	Does the policy cover:	
	- No discrimination	Including policies on no discrimination and equal opportunities
	- Wage and working conditions	Including policies on pay and conditions for staff and workers, as well as contract workers
	- Freedom of association	Including policies on freedom of association and collective bargaining
	- No child labour	Including policies on the protection of children, as well as the workforce of suppliers and third-party contractors
	- No harassment	Including policies to prevent sexual and all other forms of harassment
	- No forced or trafficked labour	Including policies on the absence of forced or trafficked labour
6.1.2	Has your company uploaded or linked its Labour & Labour Rights policy in previous ACOP reporting cycles?	

6.1.3	Thank you for previously submitting your policy on Labour & Labour Rights. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
6.1.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Ethical Conduct & Human Rights		
6.2	Does your company have a publicly-available Policy covering Ethical Conduct & Human Rights?	This policy may be a public document or a section on the member's website covering policies on ethical conduct and human rights
6.2.1	Does the policy cover:	
	- Recruitment	Recruitment of staff
	- Contractors	Recruitment of contractors
	- Sub-Contractors & Third-Party Contractors	Recruitment of sub-contractors and third-party contractors
6.2.2	Has your company uploaded or linked its Ethical Conduct & Human Rights policy in previous ACOP reporting cycles?	

6.2.3	Thank you for previously submitting your policy on Ethical Conduct and Human Rights. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
6.2.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Land Use		
6.3	Does your company have a publicly-available Policy covering Land Use?	This policy may be a public document or a section on the member's website covering policies on land use
6.3.1	Does the policy cover:	
	- Free Prior and Informed Consent (FPIC)	Including policies that commit to respecting FPIC in operational palm oil supply chains
	- Compensation	Including procedures to identify legal, customary or user rights, and the identification of people entitled to compensation
6.3.2	Has your company uploaded or linked its Land Use policy in previous ACOP reporting cycles?	

6.3.3	Thank you for previously submitting your policy on Land Use. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
6.3.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Occupational Health & Safety		
6.4	Does your company have a publicly-available Policy covering Occupational Health & Safety?	This policy may be a public document or a section on the member's website covering policies and standard operating procedures (SOPs) for occupational health and safety
6.4.1	Has your company uploaded or linked its Occupational Health & Safety policy in previous ACOP reporting cycles?	

6.4.2	Thank you for previously submitting your policy on Occupational Health and Safety. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
6.4.3	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Climate Change & Greenhouse Gases (GHG)		
6.5	Does your company have a publicly-available policy covering Climate Change & Greenhouse Gases (GHG)?	This policy may be a public document or a section on the member's website covering greenhouse gas emissions
6.5.1	Does the policy cover:	
	- Identification and assessment of GHG	Including the identification of GHG sources and emission levels
	- Public reporting of GHG footprint	GHG footprint is the total amount of greenhouse gases produced from the member's total operations.
	- Monitored implementation plan to reduce or minimise GHG emissions	As monitored by the member itself

6.5.2	Has your company uploaded or linked its Climate Change & Greenhouse Gases policy or report in previous ACOP reporting cycles?	
6.5.3	Thank you for previously submitting your policy on Climate Change & Greenhouse Gases. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
6.5.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Complaints & Grievances		
6.6	Does your company have a Complaints & Grievances Mechanism?	This policy may be a public document or a section on the member's website covering its complaints and grievances mechanism
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/
Smallholders		
6.7	Does your company support oil palm independent smallholder groups?	This includes the member's efforts to directly or indirectly support independent smallholders, defined as palm oil smallholders not bound by any contract, credit agreement or planning to a particular palm oil mill.

6.7.1	Does this support cover:	
	- Fair and transparent dealings with smallholders	Including support covering the inclusion of smallholders into sustainable supply chains
	- Improved smallholder livelihoods	Including actions to incorporate smallholders into sustainable supply chains
6.7.2	How is your company supporting them?	
6.7.3	Do you have any future plans to support oil palm independent smallholders?	
6.7.4	Please explain why you are not planning to support oil palm independent smallholders	
7.0 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?	<ul style="list-style-type: none"> - 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

<p>7.2</p>	<p>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?</p>	<p>These actions may include direct engagement with key stakeholders or direct funding for RSPO projects, or wider activities such as business-to-business education and outreach.</p> <ul style="list-style-type: none"> - 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
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1.7 Banks & Investors

No	Question	Definition
1.0 Operational Profile		
1.1	Please state your company's main activity(ies) within palm oil-related financing. Please select all applicable option(s).	
	- Corporate / Commercial Banking	Providing financial services to consumer and business clients.
	- Trade Finance	Providing financing and financial services for domestic and international trade transactions.
	- Private Banking	Providing personalised financial services to high net-worth individuals.
	- Investment / Equity	Providing advisory-based financial transactions on the behalf of individuals, corporations and/or governments.
	- Debt / Capital Market	Providing activities to raise capital through issuing of shares, bonds and/or other long-term investments.
	- Others	
2.0 Operations in Palm Oil		
2.1	What types of financial services does your company provide to the palm oil industry?	
	- Trade Solutions	Services covering domestic and international trade transactions.
	- Lending/Loans	Services covering the lending of money to customers at interest.
	- Leasing	Services covering the renting of physical assets, including buildings or land.

	- Treasury Products	Services covering financial markets division products, including foreign exchange, money markets or capital markets.
	- Cash Management Products	Services covering the collection, handling and usage of cash, including clearing house facilities and zero balance accounting.
	- Investments	Services covering advisory services on financial transaction, whether executed by the member or by the member's customers.
	- Insurance	Services covering protection from financial loss and risk management.
	- Others	-
2.2	For your company's palm oil-related activities, which geographic region(s) do you operate in?	
	- Worldwide	(All regions)

- Africa	Africa refers to the following countries: Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cape Verde, Cameroon, Central African Republic, Chad, Comoros, Democratic Republic of Congo, Republic of Congo, Côte d'Ivoire, Djibouti, Egypt, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Sao Tome and Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Tanzania, Togo, Tunisia, Uganda, Zambia, Zimbabwe
- Europe	Europe refers to the following countries: Albania, Andorra, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Italy, Kosovo, Latvia, Liechtenstein, Lithuania, Luxembourg, Macedonia (FYROM), Malta, Moldova, Monaco, Montenegro, Netherlands, Norway, Poland, Portugal, Romania, Russia, San Marino, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom (UK), Vatican City (Holy See)
- North America	North America refers to the following countries: Canada, USA
- South America	Latin America refers to the following countries: Belize, Costa Rica, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, French Guiana, Guyana, Paraguay, Peru, Suriname, Uruguay, Venezuela
- Middle East	Middle East refers to the following countries: Bahrain, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Oman, Palestine, Qatar, Saudi Arabia, Syria, The United Arab Emirates, Yemen
- China	-

	- India	-
	- Indonesia	-
	- Malaysia	-
	- Oceania	Oceania refers to the following countries: Australia, Papua New Guinea, New Zealand, Fiji, Solomon Islands, Vanuatu, Samoa, Kiribati, Tonga, Federated states of Micronesia, Palau, Marshall Islands, Tuvalu
	- Rest of Asia	Rest of Asia refers to the following countries: Afghanistan, Bangladesh, Bhutan, Brunei, Cambodia, East Timor, Japan, Kazakhstan, Kyrgyzstan, Laos, Maldives, Mongolia, Myanmar, Nepal, North Korea, Pakistan, Philippines, Singapore, South Korea, Sri Lanka, Taiwan (ROC), Tajikistan, Thailand, Turkmenistan, Uzbekistan, Vietnam
3.0 Palm Oil Policy and Progress		
3.1	Does your company have a lending or investment policy on palm oil?	
3.2	Which supply chain sectors does your palm oil policy cover?	
	- Growers	Companies that are directly involved in the plantation, cultivation and harvesting of oil palm for the production of palm oil.
	- Traders	Companies that purchase, sell or trade palm oil or palm oil-based products and/or derivatives; this includes both firms that do and do not physically handle or store such products.
	- Processors	Companies that process and transform crude palm oil, palm kernel oil, palm oil-based products and/or derivatives into downstream products.

	- Consumer Goods Manufacturers	Companies that produce intermediate or end-consumer products under either proprietary, self-owned brands or on a third-party manufacturing agreement for other brands.
	- Retailers	Companies that sell end-consumer producers with a physical or virtual presence, including food service providers, under either proprietary, self-owned brands or on a third-party manufacturing agreement for other brands.
	- Others	
3.3	Does your policy on palm oil make a specific reference to RSPO-certified sustainable palm oil and oil palm products, and/or RSPO certification?	
3.4	Does your company have a policy that requires all your palm oil clients to be RSPO members?	Ordinary, Affiliate or Associate members of the RSPO, or firms holding a valid supply chain licence from the RSPO.
3.5	Does your company require your clients to have a public TimeBound Plan for 100% RSPO certification or uptake?	TimeBound Plan (TBP) are target dates and timelines declared by RSPO members for when they intend to achieve 100% production, processing, handling, trading or usage of Certified Sustainable Palm Oil (CSPO).
3.6	When do you expect to require all your Grower clients to be RSPO certified?	The achieved/target date for this TimeBound Plan should be within 3 years of the member joining the RSPO.
3.7	When do you expect to require your clients in all other sectors to be RSPO certified?	In sectors connected to the palm oil supply chain, including Traders, Processors, Consumer Goods Manufacturers and Retailers. The achieved/target date for this TimeBound Plan should be within 10 years of the member joining the RSPO.
3.8	Which regions do the above commitments cover?	

	- Worldwide	(All regions)
	- Africa	Africa refers to the following countries: Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cape Verde, Cameroon, Central African Republic, Chad, Comoros, Democratic Republic of Congo, Republic of Congo, Côte d'Ivoire, Djibouti, Egypt, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Sao Tome and Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Tanzania, Togo, Tunisia, Uganda, Zambia, Zimbabwe
	- Europe	Europe refers to the following countries: Albania, Andorra, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Italy, Kosovo, Latvia, Liechtenstein, Lithuania, Luxembourg, Macedonia (FYROM), Malta, Moldova, Monaco, Montenegro, Netherlands, Norway, Poland, Portugal, Romania, Russia, San Marino, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom (UK), Vatican City (Holy See)
	- North America	North America refers to the following countries: Canada, USA
	- South America	Latin America refers to the following countries: Belize, Costa Rica, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, French Guiana, Guyana, Paraguay, Peru, Suriname, Uruguay, Venezuela
	- Middle East	
	- China	
	- India	

	- Indonesia	
	- Malaysia	
	- Oceania	
	- Rest of Asia	
3.9	What measures do you take if a client is not meeting the requirements of your policy on palm oil?	
3.10	Do you proactively engage with your clients to support and join the RSPO?	
3.11	Did members of your company participate in RSPO working groups and/or taskforces during the reporting period?	For the January-December period of the ACOP reporting cycle.
3.12	Does your company have any collaborations with public or private sector palm oil industry players to support them in their efforts to increase the production or consumption of certified sustainable palm oil (CSPO)?	These collaborations are not limited to current RSPO members, and may include collaborations with government bodies, industry associations or other palm oil sustainability schemes
3.13	What other activities have your company undertaken to promote RSPO-certified sustainable palm oil and oil palm products during the reporting period?	These activities may include specific policies and action plans by the member to promote CSPO usage, uptake, handling, trading or processing in the upstream or downstream supply chain, including target dates or broader policies that include such efforts.
4.0 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)	These activities may include 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.

5.0 Shared Responsibility		
	<p><i>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.</i></p> <p><i>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.</i></p> <p><i>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</i></p>	
Labour & Labour Rights		
5.1	Does your company have a publicly-available policy covering Labour & Labour Rights?	This policy may be a public document or a section on the member's website covering policies on labour and labour rights
5.1.1	Does the policy cover:	
	- No discrimination	Including policies on no discrimination and equal opportunities
	- Wage and working conditions	Including policies on pay and conditions for staff and workers, as well as contract workers
	- Freedom of association	Including policies on freedom of association and collective bargaining
	- No child labour	Including policies on the protection of children, as well as the workforce of suppliers and third-party contractors
	- No harassment	Including policies to prevent sexual and all other forms of harassment
	- No forced or trafficked labour	Including policies on the absence of forced or trafficked labour

5.1.2	Has your company uploaded or linked its Labour & Labour Rights policy in previous ACOP reporting cycles?	
5.1.3	Thank you for previously submitting your policy on Labour & Labour Rights. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
5.1.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Ethical Conduct & Human Rights		
5.2	Does your company have a publicly-available Policy covering Ethical Conduct & Human Rights?	This policy may be a public document or a section on the member's website covering policies on ethical conduct and human rights
5.2.1	Does the policy cover:	
	- Recruitment	Recruitment of staff
	- Contractors	Recruitment of contractors
	- Sub-Contractors & Third-Party Contractors	Recruitment of sub-contractors and third-party contractors

5.2.2	Has your company uploaded or linked its Ethical Conduct & Human Rights policy in previous ACOP reporting cycles?	
5.2.3	Thank you for previously submitting your policy on Ethical Conduct and Human Rights. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
5.2.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Land Use		
5.3	Does your company have a publicly-available Policy covering Land Use?	This policy may be a public document or a section on the member's website covering policies on land use
5.3.1	Does the policy cover:	
	- Free Prior and Informed Consent (FPIC)	Including policies that commit to respecting FPIC in operational palm oil supply chains
	- Compensation	Including procedures to identify legal, customary or user rights, and the identification of people entitled to compensation

5.3.2	Has your company uploaded or linked its Land Use policy in previous ACOP reporting cycles?	
5.3.3	Thank you for previously submitting your policy on Land Use. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
5.3.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Occupational Health & Safety		
5.4	Does your company have a publicly-available Policy covering Occupational Health & Safety?	This policy may be a public document or a section on the member's website covering policies and standard operating procedures (SOPs) for occupational health and safety
5.4.1	Has your company uploaded or linked its Occupational Health & Safety policy in previous ACOP reporting cycles?	

5.4.2	Thank you for previously submitting your policy on Occupational Health and Safety. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
5.4.3	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Climate Change & Greenhouse Gases (GHG)		
5.5	Does your company have a publicly-available policy covering Climate Change & Greenhouse Gases (GHG)?	This policy may be a public document or a section on the member's website covering greenhouse gas emissions
5.5.1	Does the policy cover:	
	- Identification and assessment of GHG	Including the identification of GHG sources and emission levels
	- Public reporting of GHG footprint	GHG footprint is the total amount of greenhouse gases produced from the member's total operations.
	- Monitored implementation plan to reduce or minimise GHG emissions	As monitored by the member itself

5.5.2	Has your company uploaded or linked its Climate Change & Greenhouse Gases policy or report in previous ACOP reporting cycles?	
5.5.3	Thank you for previously submitting your policy on Climate Change & Greenhouse Gases. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
5.5.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Complaints & Grievances		
5.6	Does your company have a Complaints & Grievances Mechanism?	This policy may be a public document or a section on the member's website covering its complaints and grievances mechanism
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/
Smallholders		
5.7	Does your company support oil palm independent smallholder groups?	This includes the member's efforts to directly or indirectly support independent smallholders, defined as palm oil smallholders not bound by any contract, credit agreement or planning to a particular palm oil mill.

5.7.1	Does this support cover:	
	- Fair and transparent dealings with smallholders	Including support covering the inclusion of smallholders into sustainable supply chains
	- Improved smallholder livelihoods	Including actions to incorporate smallholders into sustainable supply chains
5.7.2	How is your company supporting them?	
5.7.3	Do you have any future plans to support oil palm independent smallholders?	
5.7.4	Please explain why you are not planning to support oil palm independent smallholders	
6.0 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?	<ul style="list-style-type: none"> - 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

<p>6.2</p>	<p>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?</p>	<p>These actions may include direct engagement with key stakeholders or direct funding for RSPO projects, or wider activities such as business-to-business education and outreach.</p> <ul style="list-style-type: none"> - 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
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1.8 Environmental or Social NGOs

No	Question	Definition
1.0 Operational Profile		
1.1	What are the main activities of your organisation?	
1.2	What activities has your organisation undertaken to publicise programmes to support the RSPO, RSPO certification, uptake of RSPO-certified sustainable palm oil and oil palm products and/or good standing RSPO members during the reporting period?	<p>Activities may include specific policies and action plans by the member to promote CSPO usage, uptake, handling, trading or processing in the upstream or downstream supply chain, including target dates or broader policies that include such efforts.</p> <p>For the January-December period of the ACOP reporting cycle.</p>
1.3	What percentage of your organisation's overall activities focus on palm oil?	<p>The organisation's level of engagement with the palm oil industry – including, but not limited to, the number of palm oil-related projects, funding available for palm oil-related activities and number of staff working on palm oil-related activities - as a percentage of the organisation's overall activities.</p> <p>This is a self-assessed metric aimed to gauge the level of palm oil activity as part of the organisation's overall.</p>
1.4	Did members of your organisation participate in RSPO working groups and/or taskforces during the reporting period?	For the January-December period of the ACOP reporting cycle.
1.5	Does your organisation have any collaborations with public or private sector palm oil industry players to support them in their efforts to increase the production or consumption of certified sustainable palm oil (CSPO)?	These collaborations are not limited to current RSPO members, and may include collaborations with government bodies, industry associations or other palm oil sustainability schemes
1.6	How is your organisation's work on palm oil funded?	

2.0 TimeBound Plan		
2.1	Which year did your organisation start or expects to start participating in RSPO working groups and/or taskforces?	The achieved or target date for this TimeBound Plan should be within 2 years of joining the RSPO.
2.2	Which year did your organisation start or expects to start undertaking and publicising programmes to support the RSPO, RSPO certification, uptake of RSPO-certified sustainable palm oil and oil palm products and/or good standing RSPO member?	The achieved or target date for this TimeBound Plan should be within 2 years of joining the RSPO.
3.0 Actions for Next Reporting Period		
3.1	Please outline activities that your organisation will take in the coming year to promote the production or consumption of certified sustainable palm oil (CSPO)	These activities may include 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.
4.0 Shared Responsibility		

	<p><i>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.</i></p> <p><i>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.</i></p> <p><i>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</i></p>	
Labour & Labour Rights		
4.1	Does your organisation have a publicly-available policy covering Labour & Labour Rights?	This policy may be a public document or a section on the member's website covering policies on labour and labour rights
4.1.1	Does the policy cover:	
	- No discrimination	Including policies on no discrimination and equal opportunities
	- Wage and working conditions	Including policies on pay and conditions for staff and workers, as well as contract workers
	- Freedom of association	Including policies on freedom of association and collective bargaining
	- No child labour	Including policies on the protection of children, as well as the workforce of suppliers and third-party contractors
	- No harassment	Including policies to prevent sexual and all other forms of harassment
	- No forced or trafficked labour	Including policies on the absence of forced or trafficked labour
4.1.2	Has your organisation uploaded or linked its Labour & Labour Rights policy in previous ACOP reporting cycles?	

4.1.3	Thank you for previously submitting your policy on Labour & Labour Rights. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
4.1.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Ethical Conduct & Human Rights		
4.2	Does your organisation have a publicly-available Policy covering Ethical Conduct & Human Rights?	This policy may be a public document or a section on the member's website covering policies on ethical conduct and human rights
4.2.1	Does the policy cover:	
	- Recruitment	Recruitment of staff
	- Contractors	Recruitment of contractors
	- Sub-Contractors & Third-Party Contractors	Recruitment of sub-contractors and third-party contractors
4.2.2	Has your organisation uploaded or linked its Ethical Conduct & Human Rights policy in previous ACOP reporting cycles?	

4.2.3	Thank you for previously submitting your policy on Ethical Conduct and Human Rights. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	
4.2.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Occupational Health & Safety		
4.3	Does your organisation have a publicly-available Policy covering Occupational Health & Safety?	This policy may be a public document or a section on the member's website covering policies and standard operating procedures (SOPs) for occupational health and safety
4.3.1	Has your organisation uploaded or linked its Occupational Health & Safety policy in previous ACOP reporting cycles?	
4.3.2	Thank you for previously submitting your policy on Occupational Health and Safety. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	

4.3.3	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Climate Change & Greenhouse Gases (GHG)		
4.4	Does your organisation have a publicly-available Policy covering Climate Change & Greenhouse Gases (GHG)?	This policy may be a public document or a section on the member's website covering greenhouse gas emissions
4.4.1	Does the policy cover:	
	- Identification and assessment of GHG	Including the identification of GHG sources and emission levels
	- Public reporting of GHG footprint	GHG footprint is the total amount of greenhouse gases produced from the member's total operations.
	- Monitored implementation plan to reduce or minimise GHG emissions	As monitored by the member itself
4.4.2	Has your organisation uploaded or linked its Climate Change & Greenhouse Gases policy or report in previous ACOP reporting cycles?	
4.4.3	Thank you for previously submitting your policy on Climate Change & Greenhouse Gases. The RSPO Secretariat will be consolidating all previously submitted Shared Responsibility documents in a new Shared Responsibility section in your MyRSPO member profile. Any updates to your policy should be performed in this new section. The Secretariat will issue a general notification when this new MyRSPO section is available.	

4.4.4	All Shared Responsibility policy documents will now be updated by members in a new Shared Responsibility section in your MyRSPO member profile. The Secretariat will issue a general notification when this new section is available.	
Complaints & Grievances		
4.5	Does your organisation have a Complaints & Grievances Mechanism?	This policy may be a public document or a section on the member's website covering its complaints and grievances mechanism
4.5.1	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/
Smallholders		
4.6	Does your organisation support oil palm independent smallholder groups?	This includes the member's efforts to directly or indirectly support independent smallholders, defined as palm oil smallholders not bound by any contract, credit agreement or planning to a particular palm oil mill.
4.6.1	Does this support cover:	
	- Fair and transparent dealings with Smallholders	Including support covering the inclusion of smallholders into sustainable supply chains
	- Improved Smallholder livelihoods	Including actions to incorporate smallholders into sustainable supply chains
4.6.2	How is your organisation supporting them?	
4.6.3	Do you have any future plans to support oil palm Independent Smallholders?	
4.6.4	Please explain why you are not planning to support oil palm independent smallholders	

5.0 Challenges		
5.1	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?	<ul style="list-style-type: none"> - 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
5.2	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?	<p>These actions may include direct engagement with key stakeholders or direct funding for RSPO projects, or wider activities such as business-to-business education and outreach.</p> <ul style="list-style-type: none"> - 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

1.9 Affiliate

No.	Question	Help Tip
1.0 Operational profile		
1.1	What are the main activities of your organisation?	
1.2	What activities has your organisation undertaken to promote sustainable palm oil, the RSPO and/or RSPO members in the reporting period?	<p>Activities may include specific policies and action plans by the member to promote CSPO usage, uptake, handling, trading or processing in the upstream or downstream supply chain, including target dates or broader policies that include such efforts.</p> <p>For the January-December period of the ACOP reporting cycle.</p>
1.3	What percentage of your organisation's overall activities focus on palm oil?	<p>The organisation's level of engagement with the palm oil industry – including, but not limited to, the number of palm oil-related projects, funding available for palm oil-related activities and number of staff working on palm oil-related activities - as a percentage of the organisation's overall activities.</p> <p>This is a self-assessed metric aimed to gauge the level of palm oil activity as part of the organisation's overall.</p>
1.4	Did members of your organisation participate in RSPO working groups and/or taskforces in the reporting period?	For the January-December period of the ACOP reporting cycle.
1.5	Does your organisation have any past or on-going collaborations with public or private sector palm oil industry players to support them in their efforts to increase the production or consumption of certified sustainable palm oil (CSPO)?	These collaborations are not limited to current RSPO members, and may include collaborations with government bodies, industry associations or other palm oil sustainability schemes

1.7	How is your organisation's work on palm oil funded?	
2.0 Actions for Next Reporting Period		
2.1	Please outline activities that your organisation will take in the coming year to promote the production or consumption of certified sustainable palm oil (CSPO)	These activities may include 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.

2.0 TimeBound Plan Guidance For All Ordinary Member Categories:

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 TimeBound Plan to produce, trade, process and/or purchase and use 100% RSPO CSPO.

And that

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

ALL ORDINARY MEMBERS OF THE 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 the 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 TimeBound Plan for certifying all its relevant entities*”.

In response to the resolution passed at GA8 in 2012, the RSPO has interpreted these requirements as meaning that Ordinary Members in the supply chain must set themselves challenging TimeBound 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 progress against these TimeBound Plans and other activities (for non-supply chain members) via the Annual Communication of Progress (ACOP).

In order to ensure that these requirements are met, the Board of Governors has decided that from ACOP 2013, the RSPO will consider ACOPs without TimeBound 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 the RSPO.

Suspended members will not be allowed to:

- Make any claims relating to the RSPO, their membership or association with the RSPO or the ability to produce, sell or use CSPO;
- Participate in the Board of Governors, 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, the RSPO has developed the following best practice guidance to all RSPO Ordinary Members on how to set themselves *challenging* TimeBound Plans that can be monitored and communicated usually via the ACOP to demonstrate their progress. As guidance, it is not currently mandatory but the RSPO strongly suggests that it should be followed in order to demonstrate that members' commitments are being delivered.

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

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

The Board of Governors intends that the RSPO will start in the future to use this guidance to assess the performance of all members against their Code of Conduct and By-Law commitments.

It could then be used in cases of sanction 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 TimeBound Plans:

Member Category	Element of Code of Conduct and/or By-Law:	Mandatory requirements for setting and reporting on a challenging TimeBound Plan:	Voluntary best practice guidance on how to set and report on a challenging TimeBound Plan:
Growers	Publish a commitment to the RSPO and certification against the P&C (statement in ACOP is sufficient)	Within 1 year (of joining) – i.e. at the first ACOP submission	
	Publish a challenging timebound plan for certification against the P&C.	A challenging TimeBound Plan for certifying all relevant entities shall be submitted to the Certification Body during the first certification audit. This TimeBound Plan shall be published in the next ACOP.	If certification has not yet started, then the grower should publish a challenging TimeBound Plan within 1 year (of joining) – ie: at the first ACOP submission
	What makes a TimeBound Plan for certification against the P&Cs challenging?		
	For own estates (owned or managed by the member)		First estate certification should be within 3 years of the date of joining the RSPO. 100% of estates should be certified within 5 years of date of first certification. New developments should be certified within 5 years of completion of the New Planting Procedures (NPP). New acquisitions should be certified within 5 years of purchase.

Member Category	Element of Code of Conduct and/or By-Law:	Mandatory requirements for setting and reporting on a challenging TimeBound Plan:	Voluntary best practice guidance on how to set and report on a challenging TimeBound Plan:
	<p>For Associated smallholders and Outgrowers</p> <p><i>(includes Plasma, Scheme and Associated smallholders and any Outgrowers selling exclusively to the mill concerned)</i></p>	<p>For each mill certified, 100% of Associated smallholders and Outgrowers shall be of certifiable standard within 3 years of the first certification of that estate¹</p>	<p>First Associated smallholder/ Outgrowers certification should be within 3 years of date of first estate certification.</p> <p>100% of Associated smallholders/ Outgrowers should be certified within 5 years of date of first certification.</p> <p>Associated smallholders/ Outgrowers that are part of new developments should be certified within 5 years of completion of the NPP.</p> <p>Associated smallholders/ Outgrowers that are part of new acquisitions should be certified within 5 years of purchase.</p>
	<p>For independently sourced FFB</p>		<p>First certification should happen within 6 years of first estate certification</p> <p>100% of independent supply base should be certified within 9 years of first estate certification</p>
	<p>Completion and submission of ACOP</p>	<p>Each year after first full year of joining</p>	
<p>Processors/ Refiners/Traders</p>	<p>Publish a commitment to the RSPO and a challenging</p>	<p>Within 1 year (of joining) – ie: at the first ACOP submission</p>	

Member Category	Element of Code of Conduct and/or By-Law:	Mandatory requirements for setting and reporting on a challenging TimeBound Plan:	Voluntary best practice guidance on how to set and report on a challenging TimeBound Plan:
	TimeBound Plan for 'handling' RSPO certified oil palm products (statement in the ACOP is sufficient)		
	What makes a TimeBound Plan for 'handling' CSPO challenging?		
	Year of starting supply chain certification		Should be within 2 years of joining the RSPO
	Year expected to reach certification of all supply chains		Should be within 5 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 the RSPO and a challenging TimeBound Plan for using ² RSPO certified oil palm in manufacturer's own brand products - (statement in ACOP is sufficient)	Within 1 year (of joining) – ie: at the first ACOP submission	
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Actively communicate to promote the use of CSPO in retailers' or other manufacturers' brands that you produce		Should communicate within 2 years of starting (to use CSPO in manufacturer's own brand products)
What makes a TimeBound Plan for using CSPO in your own-brand use of palm oil challenging?		
Year expected to start using any RSPO certified oil palm in manufacturer's own brand products		Should be within 2 years of joining
Year expected to be using 100% RSPO certified oil palm from any supply chain option in manufacturer's own brand products		Should be within 5 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 manufacturer's own brand products		Should be within 10 years of starting to use any CSPO
What makes a TimeBound Plan to communicate to promote CSPO to others challenging?		
Actively communicate to promote the use of CSPO in retailers' or other manufacturers' brands that you produce		Should include, for example: category managers that include CSPO in discussions with retail 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.
Completion and submission of ACOP	Each year after first full year of joining	

Retailers	Publish a commitment to the RSPO and a challenging TimeBound Plan for using RSPO certified oil palm – retailer’s own brand products (statement in ACOP is sufficient)	Within 1 year (of joining) – ie: at the first ACOP submission	
	Actively communicate to promote the use of CSPO in retailers’ or other manufacturers’ brands that you sell		Should be within 2 years of starting (to use CSPO in retailers’ own brand products)
	What makes a TimeBound Plan covering your own-brand use of palm oil challenging?		
	Year expected to start using RSPO certified oil palm from any supply chain option – retailer’s own brand products		Should be within 2 years of joining
	Year expected to be using 100% RSPO certified oil palm from any supply chain option– retailer’s own brand products		Should be within 5 years of starting
	Year expected to be using 100% RSPO certified oil palm from Identity Preserved, Segregated and/ or Mass Balance – retailer’s own brand products		Should be within 10 years of starting
	What makes a TimeBound Plan to communicate to promote CSPO to others challenging?		
	Actively communicate to promote the use of CSPO in retailers’ or other manufacturers’ brands that you sell		Should include, for example: category managers that include CSPO in discussions with manufacturers’ brand

			suppliers; reporting on progress achieved, etc.
	Completion and submission of ACOP	Each year after first full year of joining	

Financial Institutions	Publish a commitment to the RSPO and 'funding' RSPO certification (statement in ACOP is sufficient)	Within 1 year (of joining) – ie: at the first ACOP submission	
	What makes a TimeBound Plan from a financial institution challenging?		
	Have a policy in place that 'supports' RSPO and RSPO certification		Should be within 1 year of joining
	Year expected for first client to be RSPO certified		Should be within 3 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 first full year of joining	
NGOs	Publish a statement of support for the RSPO and RSPO certification (statement in ACOP is sufficient)	Within 1 year (of joining) – i.e. at the first ACOP submission	
	How does an NGO demonstrate support for the RSPO and certification?		
	Participation in RSPO Working Groups/ Task Forces		Should be within 2 years of joining
	Undertake and publicise programmes to support RSPO, RSPO certification and/or good standing RSPO members		Should be within 2 years of joining

	If using/selling palm oil, follow CGM/retailer requirements.		As for CGM/ retailers
	Completion and submission of ACOP	Each year after 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 3 years.

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



RSPO will transform markets to make sustainable palm oil the norm

FIND OUT MORE AT

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