

Particulars

About Your Organisation

1.1 Member Name

Compañia Industrial Aceitera Coto Cincuenta y Cuatro S.A

1.2 Membership Number

1-0112-12-000-00

1.3 Membership Sector

Oil Palm Growers

1.4 Membership Category

Ordinary

1.5 Country

Costa Rica

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

Yes

2.1 Please select ALL the palm oil-related activity(ies) that describe your company or organisation as multiple selections are allowed. ACOP reporting is NOT limited to the primary sector of the member's RSPO membership. You will be required to complete the relevant ACOP section based on your selection(s).

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

Grower

1. Operational Profile

1.1 Please state your company's main activities as a palm oil grower:

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

2. Operations and Certification Progress

Information in Section 2.0 - Operations and Certification Progress - is a mandatory declaration in your ACOP. This includes hectareage data, to enable the RSPO to accurately calculate certification of individual members, sectors and RSPO members as a whole. ACOP reports without reported hectareage data will be considered as incomplete and will not be accepted. Incomplete ACOP reports may lead to suspension or termination of RSPO membership.

2.1 Land area controlled and managed associated to palm oil

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

78

Land area controlled and managed associated to palm oil

Description	Hectares
2.1.2 Total land controlled or managed for oil palm cultivation - planted and infrastructure (hectares)	49332.91
2.1.3 Total land controlled or managed for oil palm cultivation - unplanted (hectares)	0.00
2.1.4 Total land designated and managed as HCV areas (hectares)	1657.96
2.1.5 Other conservation land set aside, excluding HCV areas reported in 2.1.4 (hectares)	545.53
2.1.6 Other land under management unit (hectares)	32397.19
2.1.7 Total land under scheme smallholders (hectares)	0.00
Total	83933.59

2.2 Certification progress

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

3

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

57061.92

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

110.72%

2.3 In which countries are your estates located?

2.3.1 Indonesia - Please indicate which province(s)

-

2.3.2 Malaysia - Please indicate which state(s)

-

2.3.3 Other - Please indicate which country/countries

Costa Rica ,Mexico ,Nicaragua ,Panama

2.4 New plantings and development (excluding replanting)

2.4.1 How much new land was planted by your company during this reporting period (hectares)?

0.00

2.5 Supply of Fresh Fruit Bunches (FFB)

2.5.1 Total FFB volume produced by estates managed or controlled by your company (tonnes)

1365167.21

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

884952.31

2.5.1.2 Certification progress - Certified FFB volume produced by estates managed or controlled by your company

64.82%

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

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

2.5.4 Independent smallholder operations that supply your operations:

2.5.4.1 Total FFB volume supplied by independent smallholders (tonnes)

194919.58

2.5.4.2 Total certified FFB volume supplied by independent smallholders (tonnes)

0.00

2.5.4.3 Certification progress - Certified FFB volume supplied by independent smallholders

0.00%

2.5.5 Outgrower operations that supply your operations:

2.5.5.1 Total FFB volume supplied by outgrowers (tonnes)

316453.16

2.5.5.2 Total certified FFB volume supplied by outgrowers (tonnes)

316453.16

2.5.5.3 Certification progress - Certified FFB volume supplied by outgrowers

100.00%

2.6 Fresh Fruit Bunches (FFB) processing and production operations

2.6.1 Number of palm oil mills operated

5

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

3

2.7 Palm Kernel processing and production operations

2.7.1 Number of palm kernel crushers and/or palm kernel mills operated

4

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

3

3. Palm Oil and Certified Palm Oil Production

Information in Section 3 - Palm Oil and Certified Palm Oil Production - is a mandatory declaration in your ACOP. This includes volume, 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.

3.1 Total Crude Palm Oil produced (tonnes)

Countries/Regions	Tonnes
Malaysia	0.00
Indonesia	0.00
Latin America	283740.77
Africa	0.00
Thailand	0.00
Rest of the World	0.00
Total	283740.77

3.2 CSPO sold as RSPO certified

Description	Tonnes
Identity Preserved (IP)	0.00
Segregated (SG)	143240.77
Mass Balance (MB)	9647.95
RSPO Credits	0.00
Total	152888.72

3.5 Total CSPO sold

Description	Tonnes
3.2 CSPO sold as RSPO-certified	152888.72
3.3 CSPO sold under other certification schemes	0.00
3.4 CSPO sold as conventional	39733.75
Total	192622.47

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

67.89%

3.7 Based on total CSPO volumes sold (Question G.3.6) , please estimate the percentage of the volumes originating from your operations in the following regions/countries

Countries/Regions	Percentage
Malaysia	0
Indonesia	0
Latin America	100
Africa	0
Thailand	0
Rest of the World	0

3.8 Total Palm Kernel produced (tonnes)

Countries/Regions	Tonnes
Malaysia	0.00
Indonesia	0.00
Latin America	52747.10
Africa	0.00
Thailand	0.00
Rest of the World	0.00
Total	52747.10

3.9 CSPK sold as RSPO certified

Description	Tonnes
Identity Preserved (IP)	0.00
Segregated (SG)	27322.07
Mass Balance (MB)	5247.85
Total	32569.92

3.12 Total CSPK sold

Description	Tonnes
3.9 CSPK sold as RSPO-certified	32569.92
3.10 CSPK sold under other certification schemes	0.00
3.11 CSPK sold as conventional	2011.43
Total	34581.35

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

65.56%

3.14 Based on the CSPK sold volumes (Question G.3.12), please estimate the percentage of volumes originating from your operations in the following regions/countries:

Countries/Regions	Tonnes
Malaysia	0
Indonesia	0
Latin America	100
Africa	0
Thailand	0
Rest of the World	0

4. TimeBound Plan

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

('2015')

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

('2030')

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

The Group is very large and is operating in Costa Rica, where it has joined all efforts to not only certify its own plantations but also producers (outgrowers) and is present in countries such as Mexico and Nicaragua, whose socioeconomic situation has not been easy. For example, Nicaragua recently had to face a strong hurricane after the pandemic, which considerably reduced productivity. Mexico faces strong competition in the area where it is located; in addition, some of the plantations require investment in irrigation in order to be productive. As a result, certification times have been delayed.

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

('2030')

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

In Costa Rica, the associated producers are certified (outgrowers). The rest of the supply chain corresponds to small and medium-sized independent producers. Recently, we have had changes in the supply base as growers have divided their farms for inheritance or sale, some have given up certification or have been excluded for non-compliance. The management of outgrowers is really very complex. In addition, we have a small managed part that has not been certified because it was damaged by bud rot and has been very affected economically. In 2024 investments were made in Mexico and Nicaragua to be able to submit for certification in 2025, and we hope to achieve this, although the RSPO has not yet approved the proposed Compensation Plan.

5. Concession Boundaries

5.1 The RSPO General Assembly Resolution 6G (2013) calls for all members with Grower operations to submit their concessions boundaries through ACOP. Has your company submitted complete concession boundaries up to supply base level to the RSPO in previous ACOP cycles as per Formatting Requirements for Plantation Boundary Data Submission Guidelines?

Yes

5.2 Has your company either acquired any new concession sites, have any concession sites changed ownership or change its boundaries since the previous ACOP submission?

Yes

5.3 Please upload your company's updated estate location concession boundaries here. This requirement only applies if your company has made changes to its concession boundaries from previous submissions in ACOP or if the member is submitting concession boundaries through ACOP for the first time

ACOP Shapes 2024.zip

6. GHG Footprint

6.1 Has your company started quantifying its GHG emissions and monitoring?

Yes

6.1.1 Yes. Please state the year when your company started tracking and monitoring.

2019.0

6.2.1 What is the average GHG emissions by hectare (tCO₂e/ha) for all certified management units in this reporting year?

2.5103

6.2.2 What is the average GHG emissions per tonne of crude palm oil (tCO₂e/tCPO) for all certified management units in this reporting year?

0.44

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

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

Others

POME, Fertilizante, Fuels.

6.4.1 Does your company have a long-term target?

Yes

6.4.1.1 Yes. Kindly provide your company target(s).

Currently, in addition to calculating emissions using RSPO's GHG software, the plantations are certified carbon neutral through ISO 14064 and Costa Rica's Carbon Neutrality Program. Work is underway to certify Agrialim and subsequently Compañía Industrial Aceitera Coto 54 in the Carbon Inventory by 2025.

6.4.2 What is your baseline year for setting the target?

2024

6.4.3 What is your target baseline (average tCO₂e/tCPO)?

1.23

6.5 Does your company have an annual GHG emissions reduction/minimising target?

Yes

6.5.1 What is your company's annual GHG emissions reduction/minimising target (in absolute tCO₂e/tCPO or in percentage terms)?

0.01

6.5.2 What is your company's annual GHG emissions reduction/minimising target (in absolute tCO₂e/tCPO or in percentage terms)?

2030

6.5.3 What measures are currently being taken to reduce GHG emissions?

Fertilizer reduction projects are being developed, with a greater contribution to fertilizers that generate fewer emissions.
Improvements in mill wastewater treatment systems
Renewable energies are being used.
Biomass is currently being used and a parallel project is being developed to use biogas from methane capture in the wastewater treatment system of one of the mills.

7. Support for Oil Palm Smallholders

7.1 How is your company supporting Independent Smallholder groups?

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

Others

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7.1.1 Please provide the names and locations of the oil palm Independent Smallholder groups that you are currently supporting. This question is not mandatory, and is left to the discretion of the RSPO member to answer.

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8. Actions For Next Reporting Period

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

Certification processes will be initiated for Nicaragua and Mexico, and the creation of a management unit in Panama is also planned.

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

Stakeholder engagement
Communication and/or engagement to transform the negative perception of palm oil

Processors & Traders

1. Operational Profile

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

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

Other

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2. Palm Oil and Certified Sustainable Palm Oil Consumption

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

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

There are three RSPO MB-certified refineries and two more non-certified refineries within the RSPO membership, which market refined products and their fractions.

2.1.1 In which markets do you sell goods with palm oil and palm oil-related products?

Latin America

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

an aggregate level (as in previous ACOP reporting cycles)

2.2 Total volume of RSPO-certified (IP, MB, SG and RSPO Credits/Book and Claim) and Non RSPO-certified palm oil, palm kernel oil and related product sourced in the year

Description	Tonnes
Crude palm oil, including derivatives refined from CPO (tonnes)	63272.56
Crude palm kernel oil, including derivatives refined from CPKO (tonnes)	4219.67
Crude palm kernel expeller (tonnes)	0.00
Total	67492.23

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

Description	Crude Palm Oil (CSPO) and CSPO Derivatives	Crude Palm Kernel Oil (CSPKO) and CSPKO Derivatives	Palm Kernel Expeller (CSPKE)
RSPO Credits from Mill / Crusher	0.00	0.00	0.00
RSPO Credits from Independent Smallholder	0.00	0.00	0.00
Mass Balance (MB)	12893.27	1277.38	0.00
Segregated (SG)	0.00	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00
Total	12893.27	1277.38	0.00

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

21.00%

2.4.1 Please provide additional information on your certified palm oil, palm kernel oil and related products uptake calculated in PT.2.4. This may include changes due to business environment, evolving nature of operations or variations due to stock positions

Consumption of certified palm and palm kernel oil has increased for certified refineries in Costa Rica.

2.5 What is the estimated percentage of Certified Sustainable Palm Oil in the palm oil, palm kernel oil and related products sold, traded or processed by your company in the following regions:

Countries/Regions	Percentage
Europe	0
North America	0
Malaysia	0
Indonesia	0
China	0
India	0
Latin America	100
Africa	0
Rest of World	0

3. TimeBound Plan

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

2015

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

2015

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

Since 2015, the Costa Rican mills and part of the supply chain have been certified.

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

2030

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

As explained above, work is underway to extend certification to other plants in Mexico and Nicaragua. The multinational operation is complex and the organizational cultures are also very different. In 2024 there were also difficulties in obtaining certifying bodies and the time taken by the RSPO to approve remediation and compensation plans is too long (very slow processes).

3.4 Year expected to only source RSPO-certified palm oil and oil palm products.

2030

3.4.1 If target has not been met, please explain why.

The supply chain is made up of many independent producers, which makes it difficult to align them with the RSPO Principles and Criteria indicators, not only because there is a lack of resources, but also because there are areas where the producers themselves sell to different mills and there is no loyalty to provide them with the support required for certification. Although the RSPO has issued other standards such as the certification of independent smallholders, creating a legal entity and encouraging the creation of a group is extremely complicated. For this reason, in Nicaragua and Mexico, efforts are being made to include directly managed plantations first. In Costa Rica, in 2024, efforts were concentrated on making Agrialim a dual plant, and there was also greater pressure on the internal control system for outgrowers. Finally, in recent years, we have faced changes in the market, pandemics, diseases such as bud rot, and socio-economic changes, which have limited some investments.

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

The company has allocated human and financial resources and infrastructure in each of the countries in which it operates to promote certification; however, the culture of the supply base is different and the plan must be adapted to the specific conditions in Costa Rica, Panama, Nicaragua and Mexico (e.g. applicable legislation for mills, own plantations and smallholders and other producers). Also, in Costa Rica we updated the Social and Environmental Impact and High Conservation Values assessments in order to update the LUCA, which provided us with additional information to that which the group had been handling because, as one of the first to be certified, its old polygons had left out areas that were not planted with palm and that we must now include through a new process.

4. Actions For Next Reporting Period

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

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

Other

-

Challenges and Support

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

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

Others

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

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

Others

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

None