


### **Justification:**

The Annual Communication on Progress (ACOP) 2023 report by the RSPO is crucial for demonstrating Agroamerica Tropical Oil Holding Corp.'s transparency and accountability in implementing sustainable practices in the palm oil industry. By completing this report, the company not only shows its commitment to sustainability and social responsibility but also complies with the international standards set by the RSPO. The review of this report draft before its final submission ensures the accuracy of the responses, reflecting a genuine commitment to continuous improvement and sustainability.

### **Response Summary:**

Welcome to the Annual Communication on Progress (ACOP) 2023 report. Before you begin your ACOP 2023 report, we recommend that you refer to the ACOP Guidelines document. This document contains a full list of ACOP 2023 questions in Annex 2 to assist you in preparing the report. The ACOP Guidelines document is available in English, Bahasa Indonesia, French, German, Spanish, Polish, Thai, Simplified Chinese and Japanese. The document can be found at the following link: <https://rspo.org/resources/?category=acop-guidelines-for-members> Help text containing guidelines and definitions for individual questions is available in the report. Please hover over this symbol  to view the help text. The ACOP submission platform features an auto-save function. Your responses will automatically be saved as you proceed through the report, and you may exit and return to the report at a later time with your previous responses available. At the end of the survey, you will be given an option to send a draft copy of the report to your email for review. Once the report has been submitted, you may download a PDF version of the report and a copy of the final report can also be sent to your email.

Please acknowledge that you have read the ACOP introduction and are ready to begin your report

#### **1.0 RSPO Member Particulars**

Member Name Agroamerica Tropical Oil Holding Corp.

Membership Number 1-0374-22-000-00

Membership Sector Oil Palm Growers

Membership Category Ordinary

Country Panama

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

Yes

**2.1 Please select all description(s) that describe the palm oil-related activities of your company or organization. Multiple selections are allowed, and 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). 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 organization's own brands. [?]

I own and operate oil palm estate(s) and/or palm oil mill(s)

I own and operate independent palm kernel crushing plants - Processors and/or Traders

I am a refiner of palm oil or palm kernel oil - Processors and/or Traders

G.1.1 Please state your company's main activities as a palm oil grower: [?]

Oil palm grower with palm oil mill and palm kernel crushing plant

G.2.1.1 Please state the total number of palm oil estates, certified and uncertified, controlled or managed by the member [?]

74

Land area controlled and managed associated to palm oil

G.2.1.2 Total land controlled or managed for oil palm cultivation - planted and infrastructure (hectares) [?] 23400.05

G.2.1.3 Total land controlled or managed for oil palm cultivation - unplanted (hectares) [?] 250.16

G.2.1.4 Total land designated and managed as HCV areas (hectares) [?] 477.32

G.2.1.5 Other conservation land set aside, excluding HCV areas reported in 2.1.4 (hectares) [?] 284.30

G.2.1.6 Total land under scheme smallholders (hectares) [?] 0

G.2.2.1 Number of management units certified under the RSPO P&C Certification [?]

74

G.2.2.2 Total certified land under the RSPO P&C Certification, excluding scheme smallholders (hectares) [?]

24411.83

G.2.2.2.1 Certification progress - land under RSPO P&C Certification, excluding scheme smallholders [?]

100.00%

G.2.2.3.1 Certification progress - land under scheme smallholders [?]

NaN%

G.2.3.1 Indonesia – Please indicate which province(s) Press and hold Ctrl or Command on your keyboard to select or deselect multiple provinces.

Aceh

G.2.3.2 Malaysia – Please indicate which state(s) Press and hold Ctrl or Command on your keyboard to select or deselect multiple states.

G.2.3.3 Other – Please indicate which country/countries Press and hold Ctrl or Command on your keyboard to select multiple countries.

Guatemala

Panama

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

0

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

584005.5

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

584005.5

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

100.00%

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

Independent Smallholders

Outgrowers

G.2.5.4.1 Total FFB volume supplied by independent smallholders (tonnes)

10991.93

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

175.58

G.2.5.4.3 Certification progress - Certified FFB volume supplied by independent smallholders

1.59%

G.2.5.5.1 Total FFB volume supplied by outgrowers (tonnes)

62273.32

G.2.5.5.2 Total certified FFB volume supplied by outgrowers (tonnes)

46347.95

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G.2.5.5.3 Certification progress - Certified FFB volume supplied by outgrowers  
74.43%

G.2.6.1 Number of palm oil mills operated   
4

G.2.6.2 Number of palm oil mills that are RSPO Certified   
4

G.2.7.1 Number of palm kernel crushers and/or palm kernel mills operated   
4

G.2.7.2 Number of palm kernel crushers and/or palm kernel mills certified under  
RSPO Supply Chain Certification (SCC)   
4

G.3.1 Total Crude Palm Oil produced (tonnes)   
Malaysia  0  
Indonesia  0  
Latin America  130067.58  
Africa  0  
Rest of the World  0

G.3.2 CSPO sold as RSPO certified   
Identity Preserved (IP)  111788.47  
Segregated (SG)  0  
Mass Balance (MB)  10483.23  
RSPO Credits  0

G.3.5 Total CSPO   
G.3.2 CSPO sold as RSPO-certified  122271.7  
G.3.3 CSPO sold under other certification schemes  0  
G.3.4 CSPO sold as conventional  0

G.3.6 According to the volume information you have provided in this questionnaire,  
CSPO represents the following percentage of your total CPO production   
94.01%

G.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   
Malaysia 0  
Indonesia 0  
Latin America 100  
Africa 0  
Rest of the World 0

G.3.8 Total Palm Kernel produced (tonnes) [?]

Malaysia [?] 0

Indonesia [?] 0

Latin America [?] 19273.24

Africa [?] 0

Rest of the World [?] 0

G.3.9 CSPK sold as RSPO certified [?]

Identity Preserved (IP) [?] 17329.22

Segregated (SG) [?] 0

Mass Balance (MB) [?] 1381.95

G.3.12 Total CSPK sold [?]

G.3.9 CSPK sold as RSPO-certified [?] 18711.17

G.3.10 CSPK sold under other certification schemes [?] 0

G.3.11 CSPK sold as conventional [?] 562.07

G.3.13 According to the volume information you have provided in this questionnaire, CSPK represents the following percentage of your total PK production [?]

99.99%

G.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: [?]

Malaysia 0

Indonesia 0

Latin America 100

Africa 0

Rest of the World 0

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

2014

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

2020

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

3 with IP model and 1 with Mb model

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

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2026

G.4.4.1 If the previous target year for G.4.4 has not been met, please explain why  
In this moment, the company are work with smallholders to certificated RSPO.

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

Yes

G.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 map submission? ☐

No

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

-0.8175

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

0.0425

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

Land use change

Palm oil mill effluent (POME)

Fertilizer application

G.6.4 Does your company have a baseline for GHG reporting? ☐

Yes

G.6.4.1 What is the target baseline (average tCO<sub>2</sub>e/tCPO)? ☐

0

G.6.4.2 When is your base year? ☐

2023

G.6.5 Does your company have an annual GHG emissions reduction/minimizing target?

No

G.7.1 How is your company supporting Independent Smallholder groups? ☐

Operations support

## Training support

G.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. ☐

Chiriquí Certified Palm Growers Association (by its Spanish acronym APALCERCHI) located in the province of Chiriquí, Panama Country.

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

In Panama, we continue to support small producers in their certification process.  
In Guatemala, we continue to improve internal processes to reduce our impacts.

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

The company is member of The North American Sustainable Palm Oil Network (NASPON) and we will continue to collaborate, educate, inform and build momentum to help North American companies make and deliver on commitments to source sustainable palm oil.

PT.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 ☐

PT.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. ☐

The members of the group are:

Refinery: Agro Palm Ingredients S.A. de C.V

Trader: Exposostenible\_Exportadora de Aceite de Palma Sostenible, S.A

Distributor: Foresta Foods Inc

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

Europe ☐

North America ☐

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: 1) an aggregate level (as in previous ACOP reporting cycles) OR 2) by up to 5 individual subsidiaries. Members with more than

5 subsidiaries will be required to aggregate the volumes of remaining subsidiaries into a separate total. Please indicate whether you would like to declare your palm oil and palm oil product volumes in aggregate or by subsidiaries ☐ an aggregate level (as in previous ACOP reporting cycles)

PT.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 ☐

Crude palm oil, including derivatives refined from CPO (tonnes) ☐ 189202.55

Crude palm kernel oil, including derivatives refined from CPKO (tonnes)

☐ 13283.98

Crude palm kernel expeller (tonnes) ☐ 0

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

RSPO Credits from Mill / Crusher ☐

Crude Palm Oil (CSPO) and CSPO Derivatives 0

Crude Palm Kernel Oil (CSPKO) and CSPKO Derivatives 0

Palm Kernel Expeller (CSPKE) 0

RSPO Credits from Independent Smallholder ☐

Crude Palm Oil (CSPO) and CSPO Derivatives 0

Crude Palm Kernel Oil (CSPKO) and CSPKO Derivatives 0

Palm Kernel Expeller (CSPKE) 0

Mass Balance (MB) ☐

Crude Palm Oil (CSPO) and CSPO Derivatives 11336.51

Crude Palm Kernel Oil (CSPKO) and CSPKO Derivatives 621.88

Palm Kernel Expeller (CSPKE) 0

Segregated (SG) ☐

Crude Palm Oil (CSPO) and CSPO Derivatives 0

Crude Palm Kernel Oil (CSPKO) and CSPKO Derivatives 0

Palm Kernel Expeller (CSPKE) 0

Identity Preserved (IP) ☐

Crude Palm Oil (CSPO) and CSPO Derivatives 111788.47

Crude Palm Kernel Oil (CSPKO) and CSPKO Derivatives 7798.15

Palm Kernel Expeller (CSPKE) 0

PT.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: ☐

64.96%

PT.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

The Agro Palm Ingredients refinery is located in the Country of Mexico, where



the supply of certified CPO is very low and we are working with the supply chain to increase the quantities of certified oil processed.

PT.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:

Europe  70

North America  10

Malaysia 0

Indonesia 0

China 0

India 0

Latin America  20

Africa  0

Rest of World  0

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

2023

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

2023

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

Not Applicable

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

2023

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

Not Applicable

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

2030

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

Not Applicable

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

Not Applicable

PT.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)

Financial contribution to support members with Remediation and Compensation (RaCP) process, direct/collective investments in conservation and restoration initiatives

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

#### SR.1.0.1 Acknowledgement

Please acknowledge that you have read and understood the Shared Responsibility requirements for policy submissions.

SR.1.1 Does your organization have organizational management documents publicly-available? ☐

Yes

SR.1.2 Does your organization have a publicly-available Policy covering Ethical Conduct & Human Rights? ☐

Yes

SR.1.3 Does your organization comply with all applicable legal requirements? ☐

Yes

SR.1.4 Does your organization require its third party contractors to comply with legal requirements? ☐

Yes

SR.1.7a Does your organization promote the use of off-product RSPO claims and labels? ☐

Yes

SR.1.8 Does your organization implement transparent communication and outreach activities to promote sustainable palm oil? ☐

Yes

SR.1.9 Does your organization have a publicly-available Policy on respect for human rights, including for suppliers and sub-contractors? ☐

Yes

SR.1.10 Does your organization have a Grievance Mechanism that is accessible to all affected parties? ☐

Yes

SR.1.10.1 Is your Grievance mechanism in line with the principles of the RSPO's

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Complaints System? ☐

Yes

SR.1.11a Does your organization have a publicly-available policy covering Commitment to respect Free Prior and Informed Consent (FPIC) in the operational Palm Oil Supply chain? ☐

Yes

SR.1.11a.1 Does your organization have a procedure in place to identify legal, customary or user rights, and people entitled to compensation? ☐

Yes

SR.1.13 Does your organization support oil palm smallholders (groups)? ☐

Yes

SR.1.15 Does your organization have a publicly-available policy covering Labour & Labour Rights? ☐

Yes

SR.1.15.1 Does the policy cover:

No discrimination and equal opportunities ☐

Pay and conditions of the workers. ☐

Freedom of association and Collective bargaining ☐

Protection of children and remediation for suppliers and third-party contractors.

☐

Prevention of all forms of harassment, including sexual harassment ☐

No forced or trafficked labour ☐

SR.1.21 Does your organization have a publicly-available Policy covering Occupational Health & Safety? ☐

Yes

SR.1.22a Does your organization have a waste management plan that includes reduction, recycling, reusing and disposal based on the hazardous characteristics? ☐

Yes

Yes

SR.1.22a.1 Is this plan implemented?

Yes

SR.1.23 Does your organization have a water management plan to promote efficient use and continued availability of water sources? ☐

Yes

SR.1.23.1 Is this plan implemented?

Yes

SR.1.24 Does your organization have an energy use plan to improve the efficiency of the fossil fuels used and to optimize renewable energy? ☐

Yes

SR.1.24.1 Are there records of implementation of the plan ie. monitoring and reporting?

Yes

SR.1.25 Does your organization have a publicly-available policy covering Climate Change & Greenhouse Gas (GHG) including identification and assessment of GHG emissions and implementation of a plan to reduce or minimize them? ☐

Yes

SR.1.26b Does your organization meet the SR CSPO uptake target? ☐

Yes

SR.1.27a Does your organization have other relevant policies as a sustainable palm oil sourcing policy?

Yes

SR.1.28 Does your organization provides services and support to RSPO and resources to implement SR? ☐

Yes

CS.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

Certification of smallholders

High costs in achieving or adhering to certification

CS.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? ☐

Engagement with business partners or consumers on the use of CSPO

Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations

Promotion of physical CSPO

Stakeholder engagement

Engagement with peers and clients

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

CS.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 ☐

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<https://agroamerica.com/en/sustainability/>

S.1.0 Would you like to submit your ACOP 2023 report now? The data reported in ACOP 2023 is acknowledged to be true and accurate upon submission.

Yes, I would like to proceed to submit my ACOP 2023 report

S.1.2 Thank you for completing your ACOP 2023 report. Please click the Submit button below to submit your final ACOP 2023 report. Please enter your email address below to receive a copy of your ACOP 2023 report by email. You may also download a PDF copy of your report once it has been submitted.

[milopez@agrocaribe.com](mailto:milopez@agrocaribe.com)