

Particulars

About Your Organisation

1.1 Member Name

DekelOil

1.2 Membership Number

1-0070-08-000-00

1.3 Membership Sector

Oil Palm Growers

1.4 Membership Category

Ordinary

1.5 Country

Cyprus

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 hectare data, to enable the RSPO to accurately calculate certification of individual members, sectors and RSPO members as a whole. ACOP reports without reported hectare 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

40

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)	1 145.00
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)	0.00
2.1.5 Other conservation land set aside, excluding HCV areas reported in 2.1.4 (hectares)	0.00
2.1.6 Other land under management unit (hectares)	0.00
2.1.7 Total land under scheme smallholders (hectares)	0.00
Total	1 145.00

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

0**2.2.2 Total certified land under the RSPO P&C Certification, excluding scheme smallholders (hectares)**

0.00**2.2.2.1 Certification progress - land under RSPO P&C Certification, excluding scheme smallholders**

0.00%**2.3 In which countries are your estates located?****2.3.1 Indonesia - Please indicate which province(s)**

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

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

Cote d'Ivoire**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)**

153194.00**2.5.1.1 Total certified FFB volume produced by certified estates managed or controlled by your company (tonnes)**

0.00**2.5.1.2 Certification progress - Certified FFB volume produced by estates managed or controlled by your company**

0.00%**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

2.5.3 Scheme smallholder operations that supply your operations:**2.5.3.1 Total FFB volume supplied by scheme smallholders (tonnes)**

13478.00**2.5.3.2 Total certified FFB volume supplied by scheme smallholders (tonnes)**

0.00**2.5.3.3 Certification progress - Certified FFB volume supplied by scheme smallholders**

0.00%**2.5.4 Independent smallholder operations that supply your operations:****2.5.4.1 Total FFB volume supplied by independent smallholders (tonnes)**

86130.00**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)

7924.00

2.5.5.2 Total certified FFB volume supplied by outgrowers (tonnes)

0.00

2.5.5.3 Certification progress - Certified FFB volume supplied by outgrowers

0.00%

2.5.6 Other Third-party supplier operations that supply your operations:

2.5.6.1 Total FFB volume supplied by third-party suppliers (tonnes)

26849.00

2.5.6.2 Total certified FFB volume supplied by third-party suppliers (tonnes)

0.00

2.5.6.3 Certification progress - Certified FFB volume supplied by third-party suppliers

0.00%

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

1**2.6.2 Number of palm oil mills certified under RSPO P&C**

0**2.7 Palm Kernel processing and production operations****2.7.1 Number of palm kernel crushers and/or palm kernel mills operated**

1**2.7.2 Number of palm kernel crushers and/or palm kernel mills certified under RSPO Supply Chain Certification (SCC)**

0

3. Palm Oil and Certified Palm Oil Production

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	0.00
Africa	32497.59
Thailand	0.00
Rest of the World	0.00
Total	32497.59

3.2 CSPO sold as RSPO certified

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

3.5 Total CSPO sold

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

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

0.00%

3.8 Total Palm Kernel produced (tonnes)

Countries/Regions	Tonnes
Malaysia	0.00
Indonesia	0.00
Latin America	0.00
Africa	2096.35
Thailand	0.00
Rest of the World	0.00
Total	2096.35

3.9 CSPK sold as RSPO certified

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

3.12 Total CSPK sold

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

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

0.00%

4. TimeBound Plan

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

('2026',)

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

('2026',)

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

The initial certification target for 2024 could not be achieved due to several contextual and structural factors. Economically, we faced an unfavorable situation resulting from the gap between the selling price of CPO and production costs. This was largely influenced by the pricing mechanism set by stakeholders in the sector, particularly AIPH. A temporary government intervention to cap CPO prices—following protests from FFB producers—further widened this gap, affecting our financial capacity to invest in RSPO certification.

Additionally, the geographical spread of our plantations across various localities has made it more complex to complete the required LUCA and HCV assessments, which are critical steps in the RSPO certification process. These assessments are currently being finalized, and we are confident that they will be completed within the newly established timelines.

Despite these challenges, we remain fully committed to RSPO certification. We have revised our compliance roadmap with a new target to achieve initial certification by 2026, and full supply chain certification by 2029. One of the main technical challenges remaining is the completion of the PalmGHG tool, which is also progressing.

We believe these new deadlines are realistic and that the measures we have undertaken will allow us to make credible progress toward full RSPO compliance.

4.3 Which year did your company achieve (or plans to achieve) 100% RSPO certification of scheme smallholders?

2029

4.3.1 If the previous target year for G.4.3 has not been met, please explain why

The certification of all the company's diet sources is closely linked to and dependent on the certification of the small independent producers. Therefore, compliance with the established timetable (2026 for the P&C for the factory and its plantations and 2029 for the small independent producers) will enable us to have all our diet sources RSPO certified by 2029, because we gave ourselves three years to integrate all the sources.

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

('2029',)

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

The certification of all the company's diet sources is closely linked to and dependent on the certification of the small independent producers. Therefore, compliance with the established timetable (2026 for the P&C for the factory and its plantations and 2029 for the small independent producers) will enable us to have all our diet sources RSPO certified by 2029, because we gave ourselves three years to integrate all the sources.

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?

No

6. GHG Footprint

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

No

6.1.2 No. Please explain why your company has yet to start GHG emissions tracking and monitoring

DEKELOIL does not have an existing reference base for reporting greenhouse gases (GHG), due to our lack of expertise in Palm GHG software procedures. We have entered some of our industrial plantation data on our palmGHG platform. However, as DEKELOIL's supply base is made up of around 90% village plantations (independent planters, small producers, direct buyers and cooperatives), we recorded around twelve thousand users last year (2020). Indeed, these twelve thousand growers who delivered to our plant, we also have all the data requested by the palmGHG software through the files downloadable in the various tabs. However, the difficulty we're having is filling in all this data. We requested and wrote to GHG Unit that when adding a producer, we be allowed to directly import the file of twelve thousand producers with all the required information, to avoid having to enter all this data manually, one by one. Unfortunately, we were unable to get a favourable response and are still looking for a solution. Since we joined the RSPO, in all the reports I've written I've only reported that we have to take into account the specificity of the DEKELOIL company, whose configuration is certainly the only one of its kind in the world.

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

0.0

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?

0.0

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

We are not yet certified, but the sources of emissions we have identified are : Land use change
Palm Oil Mill Effluent
Fertiliser application

6.4.1 Does your company have a long-term target?

No

6.4.1.2 No. Please explain why your company did not have an emissions target, and forecast how your emissions will change over the next five years?

Although we have not yet formally defined a long-term GHG reduction target, we are currently collecting the necessary data (PalmGHG, LUCA, HCV) in order to establish one as soon as possible. This target will be aligned with RSPO requirements and our actual technical capacity.

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

No

6.5_No No, identify the reason(s) :

DEKELOIL does not yet have an annual GHG reduction target, as we currently lack a consolidated baseline due to our limited mastery of the PalmGHG tool and the complexity of inputting large-scale data.

Our operations rely on approximately 90% external supply, consisting of around 12,000 independent producers (smallholders, direct buyers, and cooperatives). Although we have all the required data for these producers, the current PalmGHG system does not allow bulk import, making manual data entry extremely difficult.

We have reached out to the PalmGHG Unit to request a bulk import solution, but have not yet received a favorable response.

Despite this challenge, we are committed to the RSPO process and continue to gradually input the available data in order to establish a reliable baseline. We hope that a technical solution can be developed for companies like ours, which depend heavily on smallholder supply chains.

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

DEKELOIL is concerned about the health of its growers, and has introduced an insurance policy for its diet suppliers. Two categories of insurance exist, depending on the quantity of bunches delivered by the grower.

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.

All our small producers are currently supported, but the focus is more on the UCOOPPESS and COOPALEN cooperatives.

8. Actions For Next Reporting Period

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

- Gradually migrate to the turbine;
 - Use discharge water from the methanization effluent treatment process to irrigate the nursery;
 - Build a biogas plant to use the gas produced to generate renewable energy by reducing the use of fossil fuels;
 - Increase turbine utilization from 60% to 80%;
 - To disseminate good economic, social and environmental management practices; • Seek funding for the certification support project.
-

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

- Raising awareness among producers on the benefits of RSPO certification;
 - Training of producers on good agricultural practices;
 - Health insurance for small producers.
-

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

-

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.

We have no certified operations that use palm oil and palm kernel oil.

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

Africa, Rest of the World

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)	0.00
Crude palm kernel oil, including derivatives refined from CPKO (tonnes)	0.00
Crude palm kernel expeller (tonnes)	0.00
Total	0.00

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)	0.00	0.00	0.00
Segregated (SG)	0.00	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00
Total	0.00	0.00	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:

0

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

We are palm oil producers, not refiners.

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?

N/A

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

N/A

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.

N/A

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

-

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

N/A

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

-

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

In the context of our crude palm oil production and smallholder-based supply chain, DEKELOIL faces several significant and persistent challenges, which have been raised in our previous reports and RSPO Africa meetings.

Social challenges:

Our 156 plantations are scattered across seven sectors in the Sud-Comoé region, from Grand-Bassam to the Ghanaian border. This geographical dispersion creates major logistical difficulties in implementing full traceability and supply chain controls.

Environmental challenges:

One of our key obstacles is the requirement to conduct LUCA, HCV and ESIA studies as part of compensation procedures for legacy plantations. The high cost and limited availability of ALS-accredited HCV assessors are major limiting factors, particularly for companies operating with decentralized plantation structures.

Economic challenges:

In the Sud-Comoé region, fierce competition among operators has led to non-compliance with AIPH rules, preventing producers from receiving adequate support (e.g. extension services, road rehabilitation, cooperative professionalization). Moreover, some RSPO requirements such as HCV assessments, compensation procedures and PalmGHG reporting involve high costs and technical barriers.

Given these constraints, we respectfully suggest that RSPO consider the particular situation of DEKELOIL, which is uniquely characterized by over 90% smallholder supply and has been an RSPO ordinary member since 2008 — even before establishing its mill and plantation. This long-standing membership demonstrates our genuine commitment to responsible production and consumption.

We hope to have the opportunity in future RSPO meetings to present these structural challenges in more detail, with the aim of identifying pragmatic, inclusive pathways toward certification for companies operating under similar conditions.

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

- We funded study tours for cooperatives;
- We have offered our site to test the RSPO-certified auditors ;
- We are in partnership ;
- With SOLIRIDARIDAD for its RSSF / RSPO project.

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

-