

## Particulars

### About Your Organisation

#### 1.1 Member Name

DENDE DO TAUA S/A - DENTAUA

#### 1.2 Membership Number

2-0818-17-000-00

#### 1.3 Membership Sector

Palm Oil Processors and/or Traders

#### 1.4 Membership Category

Ordinary

#### 1.5 Country

Brazil

### 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 description(s) that describe the palm oil-related activities of your company or organisation. 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).

- I own and operate oil palm estate(s) and/or palm oil mill(s)
- I represent a palm oil Independent Smallholder farmer Group
- I own and operate independent palm oil mills
- I own and operate independent 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.*

#### 2.5 Supply of Fresh Fruit Bunches (FFB)

##### 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

##### 2.5.5 Outgrower operations that supply your operations:

###### 2.5.5.1 Total FFB volume supplied by outgrowers (tonnes)

12064272.00

###### 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%

**2.6 Fresh Fruit Bunches (FFB) processing and production operations**

**2.6.1 Number of palm oil mills operated**

2

---

**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)**

<b>Countries/Regions</b>	<b>Tonnes</b>
Malaysia	0.00
Indonesia	0.00
Latin America	25651.70
Africa	0.00
Rest of the World	0.00
<b>Total</b>	<b>25651.70</b>

**3.2 CSPO sold as RSPO certified**

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

**3.5 Total CSPO sold**

<b>Description</b>	<b>Tonnes</b>
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
<b>Total</b>	<b>0.00</b>

**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 Crude Palm Kernel produced (tonnes)**

<b>Countries/Regions</b>	<b>Tonnes</b>
Malaysia	0.00
Indonesia	0.00
Latin America	1466.00
Africa	0.00
Rest of the World	0.00
<b>Total</b>	<b>1466.00</b>

**3.9 CSPK sold as RSPO certified**

<b>Description</b>	<b>Tonnes</b>
Identity Preserved (IP)	0.00
Segregated (SG)	0.00
Mass Balance (MB)	0.00
<b>Total</b>	<b>0.00</b>

**3.12 Total CSPK sold**

<b>Description</b>	<b>Tonnes</b>
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
<b>Total</b>	<b>0.00</b>

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

0.00%

**4. TimeBound Plan**

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

2023

---

**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**

We achieved certification in the year 2023.

---

**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**

-

---

## 6. GHG Footprint

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

0.00

---

**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)?**

0.00

---

**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 do not have a certified management unit.

---

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

No

---

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

It is under construction.

---

## 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

-

---

**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.**

-

---



## **8. Actions For Next Reporting Period**

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

We achieved RSPO MB certification in the year 2023.

---

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

Market and advertise CSPO products.

---

## 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.**

There was no operation with RSPO certified products in 2022.  
The products without the certification are blends and palm fat.

---

### 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 Volumes of uncertified and certified palm oil, palm kernel oil and related product sourced in the year**

<b>Description</b>	<b>Tonnes</b>
Crude palm oil, including derivatives refined from CPO (tonnes)	5411.45
Crude palm kernel oil, including derivatives refined from CPKO (tonnes)	977.90
Crude palm kernel expeller (tonnes)	0.00
<b>Total</b>	<b>6389.35</b>

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

<b>Description</b>	<b>Crude Palm Oil (CSPO) and CSPO Derivatives</b>	<b>Crude Palm Kernel Oil (CSPKO) and CSPKO Derivatives</b>	<b>Palm Kernel Expeller (CSPKE)</b>
RSPO Credits from Mill / Crusher	0.00	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
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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:**

0.00%

---

**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**

-

---

### 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?**

2023

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

2023

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

We achieved RSPO Mass Balance certification.

**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.**

-

**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.**

-

**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

-

---

## Retailers

### 1. Operational Profile

**1.1 Please state your company's main activity(ies) within the palm oil supply chain. Please select all options that apply to your operations.**

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

Other

-

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

*Information in Section 2.0 - Palm Oil and Certified Sustainable Palm Oil Consumption - is a mandatory declaration in your ACOP. This includes volume data on palm oil, palm kernel oil and related products consumed, to enable the RSPO to accurately calculate uptake 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 list down all operations and subsidiaries using palm oil, palm kernel oil and related products that are owned and/or managed by the member, including those under Group Membership**

The company processes and uses the bleached deodorized palm oil refined into fat for food services and retail.

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

Latin America â°

**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 uncertified and certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand products. Third-party brand products containing palm oil should be excluded.**

<b>Description</b>	<b>Tonnes</b>
Total volume of crude palm oil (tonnes)	5411.45
Total volume of crude palm kernel oil (tonnes)	977.90
Total volume of palm kernel expeller (tonnes)	0.00
Total volume of crude palm oil/palm kernel oil-based derivatives and fractions (tonnes)	0.00
Total	6389.35

**2.2.1 Please estimate the percentage of derivatives and fractions (reported in Question RT.2.2) derived from palm oil or from palm kernel oil. The default split for volumes is assumed to be 80% palm oil-based derivatives and 20% palm kernel oil-based derivatives.**

<b>Description</b>	<b>Percentage</b>
Palm oil-based derivatives and fractions	0
Palm kernel oil-based derivatives and fractions	0

**2.3 Please estimate the regional distribution of your company's uncertified and certified palm oil, palm kernel oil and related products sales (as declared in Question 2.2) in the following countries/regions.**

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

**2.4 Total volume of RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand products. Third-party brand products containing palm oil should be excluded.**

<b>Description</b>	<b>Crude/Refined Palm Oil (CSPO)</b>	<b>Crude/Refined Palm Kernel Oil (CSPKO)</b>	<b>Palm Kernel Expeller (CSPKE)</b>	<b>Certified Derivatives and Fractions</b>
RSPO Credits from Mill / Crusher	0.00	0.00	0.00	0.00
RSPO Credits from Independent Smallholder	0.00	0.00	0.00	0.00
Mass Balance (MB)	0.00	0.00	0.00	0.00
Segregated (SG)	0.00	0.00	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

**2.4.1 Please estimate the percentage of RSPO-certified derivatives and fractions (reported in Question RT.2.4) derived from RSPO-certified palm oil or from RSPO-certified palm kernel oil. The default split for volumes is assumed to be 80% palm oil-based derivatives and 20% palm kernel oil-based**

<b>Description</b>	<b>Percentage</b>
Certified Palm oil-based derivatives and fractions	0
Certified Palm kernel oil-based derivatives and fractions	0

**2.5 According to the volume information you have provided in Question 2.2 and Question 2.4, your company's Certified Sustainable Palm Oil uptake is:**

0.00%

**2.5.1 Please provide additional information on your certified palm oil, palm kernel oil and related products uptake. This may include your usage of RSPO Credits to cover gaps in certified uptake, changes due to business environment, variations due to stock positions or efforts to support independent smallholders beyond volume commitments.**

-

### 3. TimeBound Plan

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

2023

---

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

-

---

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

2030

---

**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 only 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.**

2030

---

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

-

---

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

-

---

**4. Trademark Use**

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

Yes

---

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

Brazil

---

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

2023

---

## 5. Actions for Next Reporting Period

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

- 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

-

---

## 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 (SR) requirements will be done through ACOP and MyRSPO. As the process of verification of the reports is in development, the Shared Responsibility section in ACOP may change in future ACOP cycles. Evidence to show compliance to the SR requirements shall be uploaded via your membership profile in MyRSPO. Please login to your MyRSPO account and upload the relevant policies, plans and relevant reports there. If you do not have a policy or your policy does not cover all items, you will be required to provide a Declaration of Support for the relevant policy items in your MyRSPO profile. Additional information on the required policies and plans applicable to all sectors as well as the annual uptake targets for supply chain actors can be found on <https://rspo.org/members/shared-responsibility> or email the Shared Responsibility team at [sharedresponsibility@rspo.org](mailto:sharedresponsibility@rspo.org).*

### Information & Public Availability

**1.1 Does your organisation have organisational management documents publicly-available?**

Yes

---

### Ethical Conduct & Human Rights

**1.2 Does your organisation have a publicly-available Policy covering Ethical Conduct & Human Rights?**

Yes

---

**1.2.1 Does the policy cover:**

- Ethical conduct for contractors
- Ethical conduct for recruitment
- Respect of human rights, including for suppliers and sub-Contractors

### Legal Compliance

**1.3 Does your organisation comply with all applicable legal requirements?**

Yes

---

**1.4 Does your organisation require its third party contractors to comply with legal requirements, i.e. including a clause on legal compliance in the contracts?**

Yes

---

### Complaints & Grievances

**1.5 Does your organisation have a Grievance Mechanism that is accessible to all affected parties?**

Yes

---

**1.5.1 Is your Grievance mechanism in line with the principles of the RSPO's Complaints System?**

Yes

---

**Land Use & FPIC**

**1.6 Does your organisation have a publicly-available policy covering Commitment to respect Free Prior and Informed Consent (FPIC) in the Palm Oil Supply chain?**

No

---

**Smallholders**

**1.7 Does your organisation support oil palm smallholders (groups)?**

Yes

---

**1.7.1 Does your organisation report on the actions to support the inclusion of smallholders?**

Yes

---

**Labour & Labour Rights**

**1.8 Does your organisation have a publicly-available policy covering Labour & Labour Rights?**

Yes

---

**1.8.1 Does the policy cover:**

- No discrimination and equal opportunities
- Pay and working conditions at least at legal or industry minimum standards and are sufficient to provide decent living wages (DLW)
- Freedom of association and Collective bargaining
- Protection of children, as well as the workforce of suppliers and third-party contractors
- Prevention of all forms of harassment, including sexual harassment
- No forced or trafficked labour

**Occupational Health & Safety**

**1.9 Does your organisation have a publicly-available Policy covering Occupational Health & Safety?**

Yes

---

**1.9.1 Does your organisation have a Standard Operating Procedure (SOP) for Occupational Health & Safety?**

Yes

---

**Waste Management**

**1.10a Does your organisation have a waste management plan that includes reduction, recycling, reusing and disposal based on the hazardous characteristics?**

Yes

---

**1.10a.1 Is this plan implemented?**

Yes

---

**Water Management**

**1.11 Does your organisation have a water management plan to promote efficient use and continued availability of water sources?**

No

---

**Energy Use**

**1.12 Does your organisation have an energy use plan to improve the efficiency of the fossil fuels used and to optimise renewable energy?**

Yes

---

**1.12.1 Are there records of implementation of the plan ie. monitoring and reporting?**

Yes

---

**Climate Change & Greenhouse Gas (GHG)**

**1.13 Does your organisation 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 minimise them?**

No

---



**Claims and labels**

**1.15 Does your organisation promote the use of off-product RSPO claims and labels?**

No

---

## 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

-

### 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

-

### 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

-