

## Particulars

### About Your Organisation

#### 1.1 Member Name

Lion Corporation

#### 1.2 Membership number

4-0012-06-000-00

#### 1.3 Membership sector

Consumer Goods Manufacturers

#### 1.4 Membership category

Ordinary

#### 1.5 Country

Japan

#### 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
- I trade or broker palm oil, palm kernel oil or related products
- I am a refiner of palm oil or palm kernel oil
- I am a processor of intermediate (B2B) palm oil, palm kernel oil or related ingredients
- I am a B2B distributor or wholesaler of palm oil, palm kernel oil or related products
- I manufacture consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured by 3rd party contractors.
- I retail consumer (B2C) products containing palm oil, palm kernel oil or related products
- I operate food retail outlets that use palm oil, palm kernel oil or related products
- I support the sustainable development of the palm oil industry as a conservation and environmental NGO
- I support the sustainable development of the palm oil industry as a social and human development NGO

## Consumer Goods Manufacturers

### 1. Operational Profile

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

- Food Good Manufacturer - own brand
- Food Good Manufacturer - third-party brand
- Home & Personal Care Good Manufacturer - own brand
- Home & Personal Care Good Manufacturer - third-party brand
- Ingredient Manufacturers
- Biofuels
- 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 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**

- Lion Corporation
  - Lion Specialty Chemicals Co., Ltd.
  - Lion Chemical Co., Ltd.
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**2.1.1 In which markets does your company sell goods with palm oil and oil palm products?**

Rest of the World

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**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)

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**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 and third-party brand products**

Description	Tonnes
Total volume of crude palm oil (tonnes)	0.0
Total volume of crude palm kernel oil (tonnes)	0.0
Total volume of palm kernel expeller (tonnes)	0.0
Total volume of crude palm oil/palm kernel oil-based derivatives and fractions (tonnes)	36103.0
Total	36103.0

**2.2.1 Please estimate the percentage of derivatives and fractions (reported in Question CG.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.**

Description	Percentage
Palm oil-based derivatives and fractions	57.0
Palm kernel oil-based derivatives and fractions	43.0

**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. In cases where sales distribution data is not available, members may use manufacturing regions as a proxy for regional usage of certified volumes.**

Countries/Regions	Percentage
Europe	0.0
North America	0.0
Malaysia	0.0
Indonesia	0.0
China	0.0
India	0.0
Latin America	0.0
Africa	0.0
Rest of World	100.0

**2.4 Volume of RSPO-certified palm oil, palm kernel oil and related products purchased for use in your company's own-brand and third-party brand products in the year:**

Description	Crude/Refined Palm Oil (CSPO)	Crude/Refined Palm Kernel Oil (CSPKO)	Palm Kernel Expeller (CSPKE)	Certified Derivatives and Fractions
RSPO Credits from Mill / Crusher	0.0	0.0	0.0	0.0
RSPO Credits from Independent Smallholder	0.0	0.0	0.0	0.0
Mass Balance (MB)	0.0	0.0	0.0	9929.0
Segregated (SG)	0.0	0.0	0.0	0.0
Identity Preserved (IP)	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	9929.0

**2.4.1 Please estimate the percentage of RSPO-certified derivatives and fractions (reported in Question CG.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**

Description	Percentage
Certified Palm oil-based derivatives and fractions	62.0
Certified Palm kernel oil-based derivatives and fractions	38.0

**2.5 According to the volume information you have provided in Question 2.2 and Question 2.4, your company's certified palm oil and palm oil products uptake is:**

27.50%

**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.**

At the end of 2020, 93% of the major palm oil and palm kernel derivatives used in own-brand products were replaced with RSPO certified products (Mass Balance). We will continue to use and expand RSPO certified products (Mass Balance) and promote the use of these for secondary processed products of palm oil and palm kernel oil derivatives.

2.6 Please estimate the regional distribution of your company's RSPO certified palm oil and palm oil-products usage (as declared in Question CG.2.3) in the following countries/regions:

<b>Countries/Regions</b>	<b>Percentage</b>
Europe	0.0
North America	0.0
Malaysia	0.0
Indonesia	0.0
China	0.0
India	0.0
Latin America	0.0
Africa	0.0
Rest of World	100.0

**3. TimeBound Plan****3.1 Which year did your company achieve (or expects to achieve) the RSPO supply chain certification?**

2012

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

2012

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

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**3.3 Which year did your company begin (or expects to begin) using 100% RSPO-certified sustainable palm oil and palm oil products from any supply chain option in own-brand products.**

2025

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

At the end of 2020, 93% of the major palm oil and palm kernel derivatives used in own-brand products were replaced with RSPO certified products (Mass Balance). However, in order to further procure RSPO certified products (Mass Balance), the problem is that the acquisition of RSPO certification in the supply chain is not progressing. In the future, our group would like to replace with 100% certified products towards 2025 by encouraging our suppliers to obtain RSPO certification.

**3.4 Which year did your company begin (or expects to begin) using 100% RSPO-certified sustainable palm oil and palm oil products from physical supply chain options (Identity Preserved, Segregated and/or Mass Balance) in own-brand products.**

2025

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

At the end of 2020, 93% of the major palm oil and palm kernel derivatives used in own-brand products were replaced with RSPO certified products (Mass Balance). However, in order to further procure RSPO certified products (Mass Balance), the problem is that the acquisition of RSPO certification in the supply chain is not progressing. In the future, our group would like to replace with 100% certified products towards 2025 by encouraging our suppliers to obtain RSPO certification.

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

Overseas sister companies purchase RSPO certified products in accordance with their own plan.

#### 4. Trademark Use

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

No

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##### 4.3 Please explain why your company does not plan to use the RSPO Trademark in own-brand products

- Challenging reputation of palm oil
- Confusion among end-consumers
- Costs of changing labels
- Difficulty of applying for RSPO Trademark
- Lack of customer demand
- Limited label space
- Low consumer awareness
- Low usage of palm oil
- Risk of supply disruption
- Others

Others

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**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)**

We will increase the purchase amount of certified products from the previous year. \_\_\_\_\_

## Shared Responsibility

*The Board of Governors of the Roundtable on Sustainable Palm Oil approved new Shared Responsibility rules on 31 October 2019, requiring all members to share sustainability requirements and obligations. Reporting of Shared Responsibility indicators will be done through several channels, including ACOP. As the implementation of Shared Responsibility reporting is still on-going and in development, the Shared Responsibility section in ACOP is not yet final and may change in future ACOP cycles. For more information on Shared Responsibility, please go to <https://rspo.org/news-and-events/news/what-are-the-new-shared-responsibility-rules> or email the ACOP team at [acop@rspo.org](mailto:acop@rspo.org)*

### Labour & Labour Rights

**1.1 Does your company have a publicly-available policy covering Labour & Labour Rights?**

Yes

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**1.1.1 Does the policy cover:**

- No discrimination
- Wage and working conditions
- Freedom of association
- No child labour
- No harassment
- No forced or trafficked labour

### Ethical Conduct & Human Rights

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

Yes

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**1.2.1 Does the policy cover:**

- Recruitment
- Contractors
- Sub-Contractors & Third-Party Contractors

### Land Use

**1.3 Does your company have a publicly-available Policy covering Land Use?**

Yes

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**1.3.1 Does the policy cover:**

- Free Prior and Informed Consent (FPIC)
- Compensation

### Occupational Health & Safety

**1.4 Does your company have a publicly-available Policy covering Occupational Health & Safety?**

Yes

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

**1.5 Does your company have a publicly-available policy covering Climate Change & Greenhouse Gas (GHG)?**

Yes \_\_\_\_\_

**1.5.1 Does the policy cover:**

- Identification and assessment of GHG
- Monitored implementation plan to reduce or minimise GHG emissions

**Complaints & Grievances**

**1.6 Does your company have a Complaints & Grievances Mechanism?**

Yes \_\_\_\_\_

**1.6.1 Is your Complaints & Grievance mechanism in line with the principles of the RSPO's grievance mechanism, which are the elements of fairness, transparency, and impartiality?**

Yes \_\_\_\_\_

**Smallholders**

**1.7 Does your company support oil palm independent smallholder groups?**

No \_\_\_\_\_

**1.7.3 Do you have any future plans to support oil palm Independent Smallholders?**

Yes \_\_\_\_\_

**Sustainable Palm Oil Policy**

**1.8 Does your company have a publicly-available Policy covering the implementation of RSPO Shared Responsibility principles?**

Yes \_\_\_\_\_

**Waste Management**

**1.9 Does your company have a waste management plan?**

Yes \_\_\_\_\_

**Water Management**

**1.10 Does your company have a water management plan?**

Yes \_\_\_\_\_

**Energy Use**

**1.11 Does your company have an energy use plan covering fossil fuels and renewable energy?**

Yes \_\_\_\_\_

**RSPO Services and Support**

**1.12 Does your company provide services and support to the RSPO, eg. participation in RSPO Working Groups and Task Forces**

No \_\_\_\_\_

**Shared Responsibility Resourcing**

**1.13 Does your company have a plan to commit resources to ensure effective implementation of RSPO Shared Responsibility principles?**

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

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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?**

- Engagement with business partners or consumers on the use of CSPO
- Engagement with government agencies
- Promotion of CSPO outside of RSPO venues such as trade workshops or industry associations
- Promotion of physical CSPO
- Providing funding or support for CSPO development efforts
- Research & Development support
- Stakeholder engagement
- No actions taken
- Others

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**

<https://www.lion.co.jp/en/csr/report/>