## **Particulars**

bout Your Org	ganisation
1.1 Member Nar	ne
Kagome Co., Ltd	
1.2 Membership	Number
4-1286-20-000-0	
1.3 Membership	Sector
Consumer Goods	Manufacturers
1.4 Membership	Category
Ordinary	
1.5 Country	
<b>T</b>	
Japan	
•	mpany or organisation produce, process, consume or sell any palm oil or any products containing lm oil?
2.0 Does your co derivatives of pa Yes  2.1 Please select Multiple selectio will be required	all description(s) that describe the palm oil-related activities of your company or organisation.  In are allowed, and not limited to the primary sector of the member's RSPO membership. You to complete the relevant ACOP section based on your selection(s).
2.0 Does your coderivatives of pa  Yes  2.1 Please select Multiple selection will be required  I own and opera	all description(s) that describe the palm oil-related activities of your company or organisation. ns are allowed, and not limited to the primary sector of the member's RSPO membership. You to complete the relevant ACOP section based on your selection(s).  te oil palm estate(s) and/or palm oil mill(s)
2.0 Does your coderivatives of pa  Yes  2.1 Please select Multiple selection will be required  I own and opera  I represent a pal	all description(s) that describe the palm oil-related activities of your company or organisation.  In are allowed, and not limited to the primary sector of the member's RSPO membership. You to complete the relevant ACOP section based on your selection(s).  It is oil palm estate(s) and/or palm oil mill(s)  In oil Independent Smallholder farmer Group
2.0 Does your coderivatives of pa  Yes  2.1 Please select Multiple selection will be required  I own and opera  I represent a pal  I own and opera	all description(s) that describe the palm oil-related activities of your company or organisation.  ns are allowed, and not limited to the primary sector of the member's RSPO membership. You to complete the relevant ACOP section based on your selection(s).  te oil palm estate(s) and/or palm oil mill(s)  m oil Independent Smallholder farmer Group te independent palm oil mills
2.0 Does your coderivatives of pa  Yes  2.1 Please select Multiple selectio will be required  I own and opera  I represent a pal I own and opera  I own and opera	all description(s) that describe the palm oil-related activities of your company or organisation.  In are allowed, and not limited to the primary sector of the member's RSPO membership. You to complete the relevant ACOP section based on your selection(s).  It is oil palm estate(s) and/or palm oil mill(s)  In oil Independent Smallholder farmer Group  It independent palm oil mills  It independent palm kernel crushing plants - Processors and/or Traders
2.0 Does your coderivatives of pa  Yes  2.1 Please select Multiple selectio will be required  I own and opera  I represent a pal  I own and opera  I own and opera  I trade or broken	all description(s) that describe the palm oil-related activities of your company or organisation.  ns are allowed, and not limited to the primary sector of the member's RSPO membership. You to complete the relevant ACOP section based on your selection(s).  te oil palm estate(s) and/or palm oil mill(s)  m oil Independent Smallholder farmer Group te independent palm oil mills te independent palm kernel crushing plants - Processors and/or Traders  palm oil, palm kernel oil or related products - Processors and/or Traders
2.0 Does your coderivatives of particles of particles and particles are select.  Yes  2.1 Please select Multiple selection will be required  I own and operate I represent a pale I own and operate I own and operate I trade or broker I am a refiner of	all description(s) that describe the palm oil-related activities of your company or organisation.  In are allowed, and not limited to the primary sector of the member's RSPO membership. You to complete the relevant ACOP section based on your selection(s).  It e oil palm estate(s) and/or palm oil mill(s)  In oil Independent Smallholder farmer Group  It independent palm oil mills  It independent palm kernel crushing plants - Processors and/or Traders  I palm oil, palm kernel oil or related products - Processors and/or Traders  I palm oil or palm kernel oil - Processors and/or Traders
2.0 Does your coderivatives of particles of	all description(s) that describe the palm oil-related activities of your company or organisation.  In are allowed, and not limited to the primary sector of the member's RSPO membership. You to complete the relevant ACOP section based on your selection(s).  It is oil palm estate(s) and/or palm oil mill(s)  In oil Independent Smallholder farmer Group  It independent palm oil mills  It independent palm kernel crushing plants - Processors and/or Traders  I palm oil, palm kernel oil or related products - Processors and/or Traders  I palm oil or palm kernel oil - Processors and/or Traders  I of intermediate (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders
2.0 Does your coderivatives of pa  Yes  2.1 Please select Multiple selection Will be required  I own and operation in the properties of the particular in th	all description(s) that describe the palm oil-related activities of your company or organisation.  In are allowed, and not limited to the primary sector of the member's RSPO membership. You to complete the relevant ACOP section based on your selection(s).  It e oil palm estate(s) and/or palm oil mill(s)  In oil Independent Smallholder farmer Group  It independent palm oil mills  It independent palm kernel crushing plants - Processors and/or Traders  In palm oil, palm kernel oil or related products - Processors and/or Traders  In palm oil or palm kernel oil - Processors and/or Traders  In oil or palm kernel oil - Processors and/or Traders  In oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm oil, palm kernel oil or related products - Processors and/or Traders  In oil or palm oil, palm oil, palm kernel oil or related products - Processors and/or Traders
2.0 Does your coderivatives of particles of particles and particles are select Multiple selection will be required  I own and operate I own and operate I own and operate I trade or broker I am a processor I am a B2B dist  I manufacture find and party contrates.	all description(s) that describe the palm oil-related activities of your company or organisation.  In are allowed, and not limited to the primary sector of the member's RSPO membership. You to complete the relevant ACOP section based on your selection(s).  It is oil palm estate(s) and/or palm oil mill(s)  In oil Independent Smallholder farmer Group  It independent palm oil mills  It independent palm kernel crushing plants - Processors and/or Traders  I palm oil, palm kernel oil or related products - Processors and/or Traders  I palm oil or palm kernel oil - Processors and/or Traders  I of intermediate (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders
2.0 Does your coderivatives of particles of particles and particles are derivatives of particles and particles are derivatives of particles are derivatives are derivatives of particles are derivatives of particles are d	all description(s) that describe the palm oil-related activities of your company or organisation.  ns are allowed, and not limited to the primary sector of the member's RSPO membership. You to complete the relevant ACOP section based on your selection(s).  te oil palm estate(s) and/or palm oil mill(s)  m oil Independent Smallholder farmer Group te independent palm oil mills te independent palm oil mills te independent palm kernel crushing plants - Processors and/or Traders  palm oil, palm kernel oil or related products - Processors and/or Traders  palm oil or palm kernel oil - Processors and/or Traders  of intermediate (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders ributor or wholesaler of palm oil, palm kernel oil or related products - Processors and/or Traders nal consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured by etters - Consumer Goods Manufacturers
2.0 Does your coderivatives of particles of particles and particles are select Multiple selection will be required.  I own and operate I own and operate I own and operate I trade or broker.  I am a processor.  I am a processor.  I am a B2B dist.  I manufacture find and party contrate.  I retail final con.  I operate food received.	all description(s) that describe the palm oil-related activities of your company or organisation.  In are allowed, and not limited to the primary sector of the member's RSPO membership. You to complete the relevant ACOP section based on your selection(s).  It is oil palm estate(s) and/or palm oil mill(s)  In oil Independent Smallholder farmer Group  It independent palm oil mills  It independent palm kernel crushing plants - Processors and/or Traders  In palm oil, palm kernel oil or related products - Processors and/or Traders  In palm oil or palm kernel oil - Processors and/or Traders  In oil or palm kernel oil - Processors and/or Traders  In oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm kernel oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm kernel oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm kernel oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm kernel oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm kernel oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm kernel oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm kernel oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm kernel oil or palm kernel oil or related products - Processors and/or Traders  In oil or palm kernel oil or palm kernel oil or related products - Processors and/or Traders  In oil

Particulars Page 1/1

## **Consumer Goods Manufacturers**

1. Operational Frome	1. O	perational Profile	
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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
-

#### 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

Parent company : Kagome.co.,Ltd. Subsidiary : Kagome Foods inc.
2.1.1 In which markets does your company sell goods with palm oil and oil palm products?
North America ,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 products purchased for use in your company's own-brand and third-party brand products

Description	Tonnes
Total volume of crude palm oil (tonnes)	2245.70
Total volume of crude palm kernel oil (tonnes)	0.00
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	2245.70

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	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.

Countries/Regions	Percentage
Europe	0
North America	99
Malaysia	0
Indonesia	0
China	0
India	0
Latin America	0
Africa	0
Rest of World	1

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)	Palm Kernel	Palm Kernel Expeller (CSPKE)	Certified Derivatives and Fractions
RSPO Credits from Mill / Crusher	13.70	0.00	0.00	0.00
RSPO Credits from Independent Smallholder	0.00	0.00	0.00	0.00
Mass Balance (MB)	811.00	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	824.70	0.00	0.00	0.00

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	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 palm oil and palm oil products uptake is:

36.72%

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.

Kagome Japan, the parent company used 13.7 tonnes of B&C certified products in 2023. Subsidiary Kagome Foods inc. used 811 tonnes of MB certified products in 2023.

 $2.6\ Please\ estimate\ the\ regional\ sales\ volume\ distribution\ of\ your\ company's\ RSPO\ certified\ palm\ oil,\ palm\ kernel\ oil\ and\ related\ products\ (as\ declared\ in\ Question\ 2.4)\ in\ the\ following\ countries/regions:$ 

Countries/Regions	Percentage
Europe	0
North America	98
Malaysia	0
Indonesia	0
China	0
India	0
Latin America	0
Africa	0
Rest of World	2

#### 3. TimeBound Plan

3.1 Which year did your company achieve (or expects to achieve) the RSPO supply chain certification?
2019
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
2019
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 any supply chain option in own-brand products.
2019
3.3.1 If the previous target year has not been met, please explain why.
3.4 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.
2019
3.4.1 If the previous target year has not been met, please explain why.
<del>-</del>
3.6.3 Please explain why your company does not have such a TimeBound Plan
Cost prohibitive, lack of demand.

#### 4. Trademark Use

4.1 Does your company use or plan to use the RSPO Trademark in own-brand products?
No
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

#### 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
Kagome Japan plans to purchase B&C credits equivalent to the total amount of palm oil used in Japan next 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 (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.

https://rspo.org/members/shared-responsibility or email the Shared Responsibility team at sharedresponsibility@rspo.org.
SR 1. Transparency
1.1 Does your organisation have organisational management documents publicly-available?
Yes
SR 2. Ethical Conduct
1.2 Does your organisation have a publicly-available policy covering Ethical Conduct, including for recruitment and contractors?
Yes
SR 3 and SR 4. 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?
Yes
SR 7. Claims and labels
1.7a Does your organisation promote the use of off-product RSPO claims and labels?
No
SR 8. Information and outreach activities
1.8 Does you organisation implement transparent communication and outreach activities to promote sustainable palm oil?
Yes
SR 9. Human Rights
1.9 Does your organisation have a publicly-available Policy on respect for human rights, including for suppliers and sub-contractors?
Yes

Shared Responsibility Page 1/4

✓ No forced or trafficked labour

SR 10. Complaints & Grievances
1.10 Does your organisation have a Grievance Mechanism that is accessible to all affected parties?
Yes
1.10.1 Is your Grievance mechanism in line with the principles of the RSPO's Complaints System?
Yes
SR 11 and SR 12. Land Use and FPIC
1.11a Does your organisation have a policy covering Commitment to respect Free Prior and Informed Consent (FPIC) in the operational Palm Oil Supply chain?
No
SR 13 and SR 14. Smallholders inclusion
1.13 Does your organisation support oil palm smallholders (groups)?
No
SR 15 - SR 20. Labour & Labour Rights
1.15 Does your organisation have a publicly-available policy covering Labour & Labour Rights?
Yes
1.15.1 Does the policy cover:
✓ No discrimination and equal opportunities
Y 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

Shared Responsibility Page 2/4

SR 21. Occupational Health & Safety

1.21 Does your organisation have a publicly-available Policy covering Occupational Health & Safety?
Yes
SR 22. Waste Management
1.22a Does your organisation have a waste management plan that includes reduction, recycling, reusing and disposal based on the hazardous characteristics?
Yes
1.22a.1 Is this plan implemented?
Yes
SR 23. Water Management
1.23 Does your organisation have a water management plan to promote efficient use and continued availability of water sources?
Yes
1.23.1 Is this plan implemented?
Yes
SR 24. Energy Use
1.24 Does your organisation have an energy use plan to improve the efficiency of the fossil fuels used and to optimise renewable energy?
Yes
1.24.1 Are there records of implementation of the plan ie. monitoring and reporting?
Yes
SR 25. Cllimate Change and Greenhouse Gases (GHG)
1.25 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?
Yes

Shared Responsibility Page 3/4

SR 26. Promotion of certification/uptake

1.26b Does your organisation meet the SR CSPO uptake target?
No
1.26b.1 Why not?
Lack of knowledge on the SR uptake target and /or how to calculate it
Lack of suppliers.
✓ Lack of demand from my clients
Other
SR 27. Sustainable Palm Oil Policy
1.27a Does your organisation have other relevant policies as a sustainable palm oil sourcing policy?
No
SR 28 and SR 29. Support and resourcing
1.28 Does your organisation provides services and support to RSPO and resources to implement SR?
No

Shared Responsibility Page 4/4

# **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
<del>-</del>
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
- Oulers
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
It is listed at the bottom of the following address https://www.kagome.co.jp/english/csr/environment/activity/biodiversity/

Challenges & Support Page 1/1