## **Particulars**

About Your	Organisation
1.1 Membe	r Name
Taiyo Yushi	Corp
1.2 Membe	rship Number
4-0149-11-0	000-00
1.3 Membe	rship Sector
Consumer C	oods Manufacturers
1.4 Membe	rship Category
Ordinary	
1.5 Country	y.
Japan	
	ur company or organisation produce, process, consume or sell any palm oil or any products containing of palm oil?
Yes	
Multiple se	elect all description(s) that describe the palm oil-related activities of your company or organisation. lections are allowed, and not limited to the primary sector of the member's RSPO membership. You ired to complete the relevant ACOP section based on your selection(s).
_	l operate oil palm estate(s) and/or palm oil mill(s)
_	at a palm oil Independent Smallholder farmer Group
	l operate independent palm oil mills
₩.	l operate independent palm kernel crushing plants - Processors and/or Traders
	broker palm oil, palm kernel oil or related products - Processors and/or Traders
	iner of palm oil or palm kernel oil - Processors and/or Traders
	pocessor of intermediate (B2B) palm oil, palm kernel oil or related fractions/derivatives - Processors and/or Traders
	B distributor or wholesaler of palm oil, palm kernel oil or related products - Processors and/or Traders
3rd party	ture final consumer (B2C) products containing palm oil, palm kernel oil or related products. This includes products manufactured by contractors - Consumer Goods Manufacturers
I retail fir	nal 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 co	food retail outlets that use palm oil, palm kernel oil or related products - Retailers servation and environmental NGO supporting the sustainable development of the palm oil industry

Particulars Page 1/1

## **Consumer Goods Manufacturers**

1. (	Operat	tional H	rofil	e
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1.1	Please state your company's main activity within the palm oil supply chain.
$\checkmark$	Food Good Manufacturer - own brand
lee	Food Good Manufacturer - third-party brand
lacksquare	Home & Personal Care Good Manufacturer - own brand
<b>Y</b>	Home & Personal Care Good Manufacturer - third-party brand
	Ingredient Manufacturers
	Biofuels
	Other
Oth	er

#### 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.

 $2.1\ Please\ list\ down\ all\ operations\ and\ subsidiaries\ using\ palm\ oil,\ palm\ kernel\ oil\ and\ related\ products\ that\ are\ owned\ and/or\ managed\ by\ the\ member,\ including\ those\ under\ Group\ Membership$ 

Taiyo service corp.
2.1.1 In which markets does your company sell goods with palm oil and oil palm products?
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)	32254.00
Total volume of crude palm kernel oil (tonnes)	12047.00
Total volume of palm kernel expeller (tonnes)	0.00
Total volume of crude palm oil/palm kernel oil-based derivatives and fractions (tonnes)	6496.00
Total	50797.00

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	80
Palm kernel oil-based derivatives and fractions	20

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	0
Malaysia	0
Indonesia	0
China	0
India	0
Latin America	0
Africa	0
Rest of World	100

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	11.00	30.00	0.00	0.00
RSPO Credits from Independent Smallholder	0.00	39.00	0.00	0.00
Mass Balance (MB)	9782.00	1572.00	0.00	5582.00
Segregated (SG)	0.00	0.00	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00	0.00
Total	9793.00	1641.00	0.00	5582.00

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	80
Certified Palm kernel oil-based derivatives and fractions	20

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:

33.50%

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.

We have to use MB ingredients and Credits for all of our soap and cosmetic products since December 2020.

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

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

### 3. TimeBound Plan

3.1 Which year did your company achieve (or expects to achieve) the RSPO supply chain certification?
2013
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
2015
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.
2020
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.
2025
3.4.1 If the previous target year has not been met, please explain why.
3.6.3 Please explain why your company does not have such a TimeBound Plan
We need our customer's demand to use RSPO-certified sustainable palm oil and palm oil products in their products.

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4.	114	uen	IAIK	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
Japan
4.2.1 Which year did your company begin (or expects to begin) using the RSPO Trademark
2015

#### 5. Actions for Next Reporting Period

	Please outline activities that your company will take in the coming year to promote the production or isumption 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
$\checkmark$	Others
Oth	ner
to r plan 202	will continue working together with other companies of Japanese platform "JaSPON*", which we joined as a director, esolve many issues with in supply chain by exchanging information and discussing with them. We will implement our n to achieve the use of 100% RSPO-certified ingredients (IP/SG/MB) for soap and cosmetic own brand-products by 25. *JaSPON is a network to procurement and consumption of RSPO-certified sustainable palm oil throughout the entire ustry. It consists of and NGOs.

### **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?
Yes
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

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SR 10. Complaints & Grievances
1.10 Does your organisation have a Grievance Mechanism that is accessible to all affected parties?
No
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)?
Yes
SR 15 - SR 20. Labour & Labour Rights  1.15 Does your organisation have a publicly-available policy covering Labour & Labour Rights?
No No

Shared Responsibility Page 2/4

SR 21. Occupational Health & Safety

1.21 Does your organisation have a publicly-available Policy covering Occupational Health & Safety?
No
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?
Ves

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?
Yes
SR 28 and SR 29. Support and resourcing
1.28 Does your organisation provides services and support to RSPO and resources to implement SR?
Yes

Shared Responsibility Page 4/4

# **Challenges and Support**

<ul> <li>✓ Awareness of RSPO in the market</li> <li>□ Difficulties in the certification process</li> <li>✓ Certification of smallholders</li> <li>✓ Competition with non-RSPO members</li> <li>✓ High costs in achieving or adhering to certification</li> <li>□ Human rights issues</li> <li>✓ Insufficient demand for RSPO-certified palm oil</li> <li>□ Low usage of palm oil</li> </ul>
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<ul> <li>✓ High costs in achieving or adhering to certification</li> <li>☐ Human rights issues</li> <li>✓ Insufficient demand for RSPO-certified palm oil</li> </ul>
☐ Human rights issues  ✓ Insufficient demand for RSPO-certified palm oil
✓ 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
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

Challenges & Support Page 1/2

# 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

http://www.taiyo-yushi.co.jp/csr/sustainability/

As a board member of JaSPON, an organization that promotes sustainable palm oil in Japan, we have been involved in works for promoting CSPO. - Provided education about soap, environment, palm oil and ethical consumption to University students as an endowed chair of Yokohama Green Purchasing Network in November 2023.

Challenges & Support Page 2/2