

## Particulars

### About Your Organisation

#### 1.1 Member Name

Taiyo Kagaku Company Limited

#### 1.2 Membership Number

2-0737-17-000-00

#### 1.3 Membership Sector

Palm Oil Processors and/or Traders

#### 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 - 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

## 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.**

Taiyo Kagaku Co., Ltd. produces various types of industrial ingredients (e.g. cosmetics) using palm or palm kernel oil derivatives. Our group members are distributing the products in each area.

---

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

Europe ,North America ,China,India,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**

<b>Description</b>	<b>Tonnes</b>
Crude palm oil, including derivatives refined from CPO (tonnes)	785.00
Crude palm kernel oil, including derivatives refined from CPKO (tonnes)	1421.00
Crude palm kernel expeller (tonnes)	0.00
<b>Total</b>	<b>2206.00</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)	49.00	718.00	0.00
Segregated (SG)	0.00	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00
<b>Total</b>	<b>49.00</b>	<b>718.00</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:**

34.77%

**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**

The proportion of sourced Mass Balance certified products has increased in line with market demand.

**2.5 What is the estimated percentage of Certified Sustainable Palm Oil in the palm oil, palm kernel oil and related products sold, traded or processed by your company in the following regions:**

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

### 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?**

2018

---

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

2019

---

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

We started as targeted.

---

**3.3 Which year did your company achieve (or expects to achieve) 100% RSPO certification of all palm product processing facilities.**

2020

---

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

We achieved 100% RSPO certification earlier than we targeted.

---

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

2028

---

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

We will not change the target and are working to achieve the target as planned.

---

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

We are a B-to-B company, and we plan to supply RSPO certified products based on customer's request.

---

#### 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

We will expand RSPO certified products in our portfolio and spread them through our sales activities and collaboration with our strategic partners.

---

## 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).*

### 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 your 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

---

**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?**

Yes

**1.11a.1 Does your organisation have a procedure in place to identify legal, customary or user rights, and people entitled to compensation?**

Yes

**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
- 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
- No forced or trafficked labour

**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. Climate 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

---

**SR 26. Promotion of certification/uptake**

**1.26b Does your organisation meet the SR CSPO uptake target?**

Yes \_\_\_\_\_

**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 \_\_\_\_\_

## 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

[https://www.taiyokagaku.com/csr/pdf/2023taiyo\\_CSRreport\\_eg.pdf](https://www.taiyokagaku.com/csr/pdf/2023taiyo_CSRreport_eg.pdf)  
<https://www.taiyokagaku.com/csr/social/#social-02>  
[https://www.taiyokagaku.com/csr/pdf/social01\\_20230705.pdf](https://www.taiyokagaku.com/csr/pdf/social01_20230705.pdf)