

## Particulars

### About Your Organisation

#### 1.1 Member Name

IWASE COSFA CO.,LTD

#### 1.2 Membership Number

2-0751-17-000-00

#### 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 the palm oil-related activity(ies) that describe your company or organisation as multiple selections are allowed. ACOP reporting is 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)
- ☐ I represent a palm oil Independent Smallholder farmer Group
- ☐ I own and operate palm oil mills
- ☐ I own and operate 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.**

Iwase Cosfa buys and sells chemicals derived from palm oil to cosmetic manufacturing companies. The company does not process it.

---

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

Europe,North America,China,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**

Description	Tonnes
Crude palm oil, including derivatives refined from CPO (tonnes)	2187.21
Crude palm kernel oil, including derivatives refined from CPKO (tonnes)	1406.60
Crude palm kernel expeller (tonnes)	0.00
Total	3593.81

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

Description	Crude Palm Oil (CSPO) and CSPO Derivatives	Crude Palm Kernel Oil (CSPKO) and CSPKO Derivatives	Palm Kernel Expeller (CSPKE)
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)	2179.96	0.00	0.00
Segregated (SG)	7.25	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00
Total	2187.21	0.00	0.00

**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:**

60.86%

**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**

Our reported volumes are based on the total quantity of products purchased from manufacturers. Due to limitations in supplier disclosure regarding the precise percentage of certified (Sustainable) Palm Oil (C(S)PO), Certified (Sustainable) Palm Kernel Oil (C(S)PKO), and Certified (Sustainable) Palm Kernel (C(S)PK) within our procured products, a detailed breakdown is currently unavailable. The palm-based material content in these products can vary significantly, ranging from 0.1% to 100%.

Furthermore, a substantial portion of our handled materials remains uncertified. This is primarily due to ongoing challenges faced by some suppliers in achieving RSPO Supply Chain Certification (SCC) and persistent customer demand for more price-sensitive options, particularly in markets such as China and Southeast Asia. We are actively engaging with our suppliers to encourage greater transparency in product composition and promote the adoption of RSPO certified materials where feasible, while also exploring strategies to increase the uptake of certified products in price-sensitive regions.

**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:**

Countries/Regions	Percentage
Europe	100
North America	99
Malaysia	0
Indonesia	48
China	48
India	0
Latin America	0
Africa	0
Rest of World	60

### 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?**

2018

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

The previous target has been met.

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

The demand for RSPO-certified products varies significantly across our operational regions. Consequently, each subsidiary has established tailored objectives and strategies to align with local market dynamics and customer preferences. For instance, subsidiaries in markets with higher consumer awareness and demand for sustainable products may prioritize sourcing and offering exclusively RSPO-certified options, while those in more price-sensitive regions may focus on increasing the availability of mass balance or segregated certified materials. We are continuously evaluating market trends and engaging with our subsidiaries to identify opportunities for increasing the overall uptake of RSPO-certified products globally, while respecting the nuances of local demand.

#### 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 are actively working to increase the uptake of CSPO throughout our supply chain through the following key strategies:

##### 1. Engaging Clients:

We will continue to emphasize the importance and benefits of using CSPO, particularly RSPO-certified products, in our client's future formulations and product development.

##### 2. Supporting Suppliers:

We actively support our suppliers in their transition from non-certified to RSPO-certified materials.

We provide assistance to our suppliers in obtaining RSPO certification when necessary.

We are committed to educating our suppliers on critical sustainability issues, including deforestation, and promoting the adoption of CSPO and more sustainable procurement practices through webinars and events.

##### 3. Exploring Direct and Collaborative Initiatives:

We are currently under discussion regarding direct investments in conservation and restoration initiatives, and still need more time on this subject.

## 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

Promoting the uptake of Certified Sustainable Palm Oil (CSPO) faces several challenges. Some of our suppliers encounter difficulties in obtaining RSPO Supply Chain Certification (SCC), and there is significant customer demand for lower-priced alternatives, particularly in markets such as China and Southeast Asia. Furthermore, the EU Deforestation Regulation (EUDR), prevent us to promote MB CSPO to clients in Europe.

Despite these challenges, we maintain constant communication and hold regular meetings with our partners to collaboratively develop more sustainable sourcing practices for palm-based materials. We proactively share the latest developments and information regarding CSPO with our suppliers and are actively assisting them in the transition from uncertified to RSPO-certified materials. We are committed to working together to overcome these obstacles and advance the adoption of sustainable palm oil.



**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.cosfa.co.jp/sustainability/>