

Particulars

About Your Organisation

1.1 Member Name

Corum Inc.

1.2 Membership Number

9-2956-19-000-00

1.3 Membership Sector

Supply Chain Associate

1.4 Membership Category

Associate

1.5 Country

Taiwan Region

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

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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 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.

Purchase of RSPO certified compounds, processing into oleochemical derivatives and other compound products, and sales into the market.

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

Europe,North America,China,India,Malaysia,Indonesia,Africa,Latin 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 product sourced in the year

Description	Tonnes
Crude palm oil, including derivatives refined from CPO (tonnes)	8.29
Crude palm kernel oil, including derivatives refined from CPKO (tonnes)	66.87
Crude palm kernel expeller (tonnes)	0.00
Total	75.16

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)	3.25	5.45	0.00
Segregated (SG)	0.00	0.00	0.00
Identity Preserved (IP)	0.00	0.00	0.00
Total	3.25	5.45	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:

11.58%

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

As this is our first year of submitting the ACOP report, there is no historical data available for comparison. The certified palm oil, palm kernel oil, and related product uptake reported in PT.2.4 reflects our current procurement and usage practices based on customer requirements and our company's initial efforts toward sourcing sustainable materials. We aim to strengthen our commitment to sustainable sourcing in the coming years and expect the uptake volume to evolve as our operations and supply chain engagement mature.

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	7
North America	50
Malaysia	0
Indonesia	4
China	8
India	0
Latin America	0
Africa	0
Rest of World	31

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?

2024

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

2024

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

Not applicable (This is the first year that we submit the ACOP report).

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

2035

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

Not applicable (This is the first year that we submit the ACOP report).

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

2035

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

As an oleochemical producer mainly supplying cosmetic ingredients to contract manufacturers and brands, we face challenges in fully implementing RSPO policies across our entire product portfolio. In many cases, the selection of raw materials is determined by our customers or third parties, limiting our ability to enforce RSPO-certified material use. Despite these limitations, we have actively taken steps to increase the use of RSPO-certified palm derivatives wherever possible, and we remain committed to working with our partners to raise awareness and encourage the adoption of sustainable palm oil.

We acknowledge that we have not yet fully achieved our TimeBound Plan goals, but we continue to improve traceability and are engaging with stakeholders to better align our sourcing practices with RSPO standards. An updated TimeBound Plan is being developed to reflect a more realistic timeline based on current market conditions.

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

Our TimeBound Plan currently does not fully cover all countries where we operate, primarily due to differences in market demand and customer requirements in each region. As an oleochemical supplier to the cosmetics industry, the decision to use RSPO-certified materials is often made by our downstream customers, including contract manufacturers and brand owners, rather than by us.

In some markets, there is limited awareness or demand for RSPO-certified ingredients, which makes full implementation challenging at this stage. However, we are actively engaging with stakeholders in all operating countries to promote the use of sustainable palm-based ingredients and gradually expand the scope of our RSPO implementation.

We are committed to reviewing and updating our TimeBound Plan regularly to reflect realistic targets in each region while encouraging greater adoption of RSPO standards across our value chain.

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 continue to promote the principles of the RSPO by aligning our procurement practices more closely with RSPO standards. We plan to enhance our supplier selection process by incorporating sustainability criteria and conducting due diligence to ensure our raw material sources are as responsible as possible. Additionally, we will actively communicate the importance of certified sustainable palm oil (CSPO) to our customers, distributors and business partners, and encourage greater transparency and traceability throughout our supply chain.

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?

- ☒ 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

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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

www.corum.com.tw
<https://en.corum-esg.com>