

**RSPO SUPPLY CHAIN CERTIFICATION
SUMMARY REPORT**

- Initial Assessment**
- Annual Surveillance Assessment (1_3)**
- Recertification Assessment (Choose an item.)**
- Extension of Scope**

Client Company Name (Parent Company): S.P.O. AGRO-INDUSTRIES CO., LTD
Client company Address: 81 Moo 4, Siphun Sub-district, Prasaeng District, Suratthani Province, 84210 Thailand
Certification Unit: S.P.O. AGRO-INDUSTRIES CO., LTD – Prasaeng POM
Location of Certification Unit: 81 Moo 4, Siphun Sub-district, Prasaeng District, Suratthani Province, 84210 Thailand
Date of Final Report: 23/05/2023

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Section 1. Company Details			
RSPO Membership Number	2-0543-15-000-00	Membership Approval Date	03/02/2015
Parent Company	S.P.O. AGRO-INDUSTRIES CO.,LTD.		
Address	81 Moo 4, Siphun Sub-district, Prasaeng District, Suratthani Province, 84210 Thailand		
Certification Type	<input checked="" type="checkbox"/> Single-site certification <input type="checkbox"/> Multi-site certification <input type="checkbox"/> Group certification		
Category	Independent Palm Oil Mill		
Name of Certified Facility (Certification Unit)	S.P.O. AGRO-INDUSTRIES CO., LTD – Prasaeng POM		
Address	81 Moo 4, Siphun Sub-district, Prasaeng District, Suratthani Province, 84210 Thailand (GPS coordinates: 8°31'8.94" N, 99°13'34.93" E)		
Name of Management Representative	Miss. Netchanok Khawiad		
Contact No	095-0199849	E-mail	spo_agro@hotmail.com
Facsimile		Website	
Member/Site Information (Multisite)			
Site / Member Name:	NA	Management Representative	NA
Address	NA	Email	NA
Contact No	NA	Facsimile	NA
Category	NA		

Section 2. Accredited Certification Body Details			
Company Name	BSI Services Malaysia Sdn. Bhd.		
Accreditation Certificate Detail	ASI-ACC-067 Accreditation Date: 31st October 2014 Date of Expiry: 30th October 2024		
Address	Suite 29.01 Level 29, The Gardens North Tower, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia		
Contact Detail of Management Representative	Dr. Chaiyaporn Seekao		
Website	www.bsigroup.com	E-mail	Chaiyaporn.Seekao@bsigroup.com
Telephone	+603 9212 9638	Facsimile	+603 9212 9639

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Affiliate Office			
Company Name	BSI Group (Thailand) Co., Ltd.		
Address	127/11 Panjathani Tower, 24th Floor, Nonsee Road, Congnonsee, Yannawa, Bangkok 10120		
Contact Person	Mr. Idsara Losuwan		
Website	www.bsigroup.com	E-mail	Idsara.Losuwan@bsigroup.com
Telephone	+66 2294 4889 - 92 # 3	Facsimile	+66 2294 4467

Section 3. Certification Details and Scope			
Certificate Number	RSPO 785020	Certificate Start Date	17/07/2020
Date of First Certification	17/07/2015	Certificate Expiry Date	16/07/2025
Scope of Certification	Purchase of FFB and processing into Crude Palm Oil (CPO) and Palm Kernel (PK) and sales into the market using supply chain model MB.		
Visit Objectives	The objective of the assessment was to conduct a surveillance assessment 3 (ASA3) and look for positive evidence to ensure that elements of the scope of certification and the requirements of the management standard are effectively addressed by the organisation's management system and that the system is demonstrating the ability to support the achievement of statutory, regulatory and contractual requirements and the organisation's specified objectives, as applicable with regard to the scope of the management standard, and to confirm the on-going achievement and applicability of the forward strategic plan and where applicable to identify potential areas for improvement of the management system. The planned audit objectives have been achieved.		
Description of operation's management System	S.P.O. AGRO-INDUSTRIES CO., LTD producing crude palm oil (CPO) and palm kernel (PK). In implementing the RSPO SCC Standard, the facility is guided by its own established supply chain procedure and other relevant management system procedures. It has the main function for controlling the physical plant which takes the legal ownership and physically handles the RSPO Certified Sustainable oil palm products. All trading, contract and sales are managed by the company and subscribe to the RSPO Palmtrace.		
Assessment Cycle	<input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 1_3) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards	RSPO Supply Chain Certification Systems 1 st February 2020 RSPO Supply Chain Certification Standards 1 st February 2020 RSPO Rules on Market Communication and Claims January 2019		
Supply Chain Module(s)	<input type="checkbox"/> Module A – Identity Preserved <input type="checkbox"/> Module B – Segregated <input checked="" type="checkbox"/> Module C – Mass Balance		

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Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit <input type="checkbox"/> Remote audit
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Section 4. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
FM571940	ISO9001:2015	BSI	23/6/2023

Section 5. Assessment Team	
Lead Auditor	Mr. Supiwat Nentakong
Team Member	
Other members e.g. Translator, Technical expert or Qualifying Reviewer	Dr. Chaiyaporn Seekao (witness Auditor)
During this assessment there was no circumstances or pressure that had influenced the independence or confidentiality of the assessment team.	

Section 6. On-Site Visit Itinerary	
Site Sampling Methodology (for Multi-sites and Outsourcing)	
Initial audit / Recertification audit	
ASA 1	
ASA 2	Not applicable.
ASA 3	
ASA 4	

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a. Assessment Plan

The Assessment plan was sent to the client prior to the assessment (attached assessment plan)

Date	Time	Subjects	SWN&CPS
Monday 08/05/2023	0900-0915	Opening Meeting <ul style="list-style-type: none"> • Presentation by BSI Lead Auditor -introduction of team member and assessment agenda 	✓
	0915-1200	<ul style="list-style-type: none"> • Site tour visit on receiving of materials, processing, storage, and delivery • Documentation review on the following elements: <ul style="list-style-type: none"> - 5.1 General Chain of Custody - 5.2 Supply Chain Model - 5.3 Documented Procedures - 5.4 Purchasing and Goods in - 5.5 Outsourcing activities - 5.6 Sales and goods out - 5.7 Registration of transaction - 5.8 Training - 5.9 Record keeping - 5.10 Conversion Factors - 5.11 Claims (cross refer to RSPO Rules Market Communication and Claim) - 5.12 Complaints - 5.13 Management Review 	✓
	1300-1200	Lunch break	✓
	1300-1600	Module C – Mass Balance <ul style="list-style-type: none"> - C1 Definition - C2 Supply Chain Requirement - C3 Processing - C4 Continuous Accounting System - C5 Fixed Inventory Period - C6 Conversion Ratio - C7 Yield Schemes 	✓
	1600-1630	Preparation for closing meeting	✓
	1630-1700	Closing meeting	✓

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b. Attendance List (including all interviewed stakeholders)

No	Name	Position
	Miss Netchanok Khawiad	QMR
	Mr.Pichet Dacha	Production supervisor
	Miss Puttal Rosjarerm	Human Resources
	Miss Supanpim Chapet	Weight Staff
	Mrs.Thanyalak Kumchamnan	Accounting Office
	Mrs.Nittaya Rattanarat	Product stock office

Section 7. Summary of Annual RSPO Certified Tonnage of Oil Palm Products Purchased/Received

Period: (24 April 2022 – 25 April 2023)

Date of transaction	Description of product received / purchased	Supplier	RSPO Certificate number	Palm oil products / derivative volume (mt)
24/4/2022 - 1/9/2022	Full Fruit Bunch (FFB)	TAPI-IPUN SUSTAINABLE OIL PALM COMMUNITY ENTERPRISE GROUP	BVC-RSPO-20170727-01MSB	11,715.317 mt
2/9/2022 - 7/5/2023	Full Fruit Bunch (FFB)	TAPI-IPUN SUSTAINABLE OIL PALM COMMUNITY ENTERPRISE GROUP	BVC-RSPO-20170727-01MSB	30,511.16 mt
1-13/2/2023	Full Fruit Bunch (FFB)	LANGSUAN OIL PALM SMALLHOLDERS COMMUNITY ENTERPRISE	BVC-RSPO-20191105-01MSB	243 mt
Total certified materials received for the said period		N/A	N/A	42,469.48

Note: Data is aggregated over the reporting period

Section 8. Summary of Annual RSPO Certified Tonnage of Oil Palm Products Sold

Period: (24 April 2022 – 25 April 2023)

Date of transaction	Description of product sold	Buyer	Product volume (mt)	Palm oil products / derivative volume (mt)
4/8/2022	CSPO	Patum Vegetable Oil Company Limited	293.01	

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22/8/2022	CSPO	Patum Vegetable Oil Company Limited	6.99	
22/8/2022	CSPO	Patum Vegetable Oil Company Limited	285.67	
16/9/2022	CSPO	Patum Vegetable Oil Company Limited	14.33	
17/9/2022	CSPO	Patum Vegetable Oil Company Limited	474.36	
27/9/2022	CSPO	Patum Vegetable Oil Company Limited	25.64	
9/11/2022	CSPO	Patum Vegetable Oil Company Limited	250	
10/11/2022	CSPO	Patum Vegetable Oil Company Limited	484.59	
18/11/2022	CSPO	Sime Darby Oils Morakot Public Company Limited	163.39	
19/11/2022	CSPO	Sime Darby Oils Morakot Public Company Limited	163.25	
21/11/2022	CSPO	Sime Darby Oils Morakot Public Company Limited	162.47	
12/12/2022	CSPO	Suksomboon Vegetable Oil Co., Ltd	293.68	
17/12/2022	CSPO	Patum Vegetable Oil Company Limited	15.41	
19/12/2022	CSPO	Patum Vegetable Oil Company Limited	499.97	
26/1/2023	CSPO	Patum Vegetable Oil Company Limited	295	
31/1/2023	CSPO	Patum Vegetable Oil Company Limited	215	
31/3/2023	CSPO	Sime Darby Oils Morakot Public Company Limited	488.99	
1/4/2023	CSPO	Sime Darby Oils Morakot Public Company Limited	5.89	
1/4/2023	CSPO	Sime Darby Oils Morakot Public Company Limited	321.01	
3/4/2023	CSPO	Sime Darby Oils Morakot Public Company Limited	512.97	
25/4/2023	CSPO	Sime Darby Oils Morakot Public Company Limited	325.07	

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25/4/2023	CSPO	Sime Darby Oils Morakot Public Company Limited	1.14	
26/4/2023	CSPO	Sime Darby Oils Morakot Public Company Limited	85.93	
26/4/2023	CSPO	Sime Darby Oils Morakot Public Company Limited	174.93	
27/4/2023	CSPO	Sime Darby Oils Morakot Public Company Limited	291.95	
28/4/2023	CSPO	Sime Darby Oils Morakot Public Company Limited	7.9	
28/4/2023	CSPO	Sime Darby Oils Morakot Public Company Limited	122.12	
28/4/2023	CSPO	Patum Vegetable Oil Company Limited	489.37	
Total certified materials sold for the said period		N/A	6,470.06	
Note: Data is aggregated over the reporting period				

Section 9. Summary of Certified Tonnage for Independent Mill			
Mill Capacity (mt/hr): 45			
Estimated (25 Apr 2022 to 17 Jul 2023)	Actual (24 Apr 2022 to 25 Apr 2023)		Forecast (17 Jul 2023 to 16 Jul 2024)
	Previous license period (25 Apr 2022 to 16 Jul 2022)	Current license period (17 Jul 2022 to 24 April 2023)	
FFB	FFB		FFB
42,500 mt	7,277.70 mt	35,191.78 mt	50,013 mt
	42,469.48 mt		
CPO (OER:21.10 %)	CPO (OER:21.10 %)		CPO (OER: 21.10%)
8,967.5 mt	1,535.59 mt	7,425.47 mt	10,552.74 mt
	8,961.06 mt		
PK (KER:5.95 %)	PK (KER: 5.95 %)		PK (KER: 5.95%)
2,528.75 mt	433.02 mt	2,093.91 mt	2,975.77 mt
	2,526.93 mt		
Note: Last year actual certified volume is 8,961.06 mt			

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Section 10. Summary of Actual CPO & PK Sold for Independent Mill					
Current License period					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
Physical (CPO)	6,470.06	0	0	0	6,470.06
Physical (PK)	500.00	0	0	0	500.00
Credits (CPO)	0	N/A	N/A	N/A	0
Previous License period					
Physical (CPO)	1148.86	0	0	0	1148.86
Physical (PK)	1848.37	0	0	0	1848.37.
Credits (CPO)	978.65	N/A	N/A	N/A	978.65
Note: Since the module C Mass Balance has been chosen, the sale of CSPO and CSPK from previous license is overdrawn based on the evidence of FFB purchase agreed with certified ISH group to be delivered in the next inventory period					

Section 11: Summary Finding of the Assessment

General Chain of Custody Requirements for the Supply Chain			
5.1 Applicability of the general chain of custody requirements for the supply chain			
	Requirement	Evidence Justification is required even for N/A	Compliance
5.1.1	Either the operator at site level or its parent company seeking certification shall be a member of the RSPO and shall register on the RSPO IT platform.	RSPO membership number: 2-0543-15-000-00 PalmTrace Id number of Independent mill: RSPO_PO1000002407	Complied
5.1.2	Processing aids do not need to be included within an organisation’s scope of certification.	There is no processing aids included in the scope of certification.	Not Applicable
5.1.3	For multi-site and group certification, additional requirements in Annexes 2 and 3 shall be complied.	NA. The certification is not for multisite or group.	Not Applicable
5.2 Supply chain model			
5.2.1	The site can only use the same supply chain model as its supplier or go to a less strict system in the following order: Identity Preserved -> Segregated -> Mass Balance.	Only mass balance model is used for purchasing and selling of certified RSPO products.	Complied
5.2.2	The site can use one (1) or a combination of supply chain models as audited and certified by the CB.	The site used MB model for certified products as audited and certified by the CB.	Complied
5.3. Documented Procedures			
5.3.1	The site shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. These shall include at a minimum the following:	The site has procedures that include specific clauses for the implementation of RSPO requirements. The following procedures are available and checked during the audit: - Quality manual QMR-P-001 Rev.01 dated 1/3/2021	Complied

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<p>a) Complete and up-to-date procedures covering the implementation of all the elements of the supply chain model requirements. The procedure shall include mechanism to inform client about termination or suspension within 3 business days from the day of termination or suspension.</p>	<ul style="list-style-type: none"> - RSPO SCC implementation procedure QMR-P-001 Rev.01 dated 17/01/2021 - Document and record control procedure QMR-P-001 Rev.01 dated 1/03/2021 - HR and training procedure HR-P-001 Rev.01 dated 1/03/2021 - Palm oil calculate MKR-P-002 Rev.02 dated 1/03/2021 - CPO and PKO production PDR-P-001 Rev.03 dated 10/11/2017 - Sale and delivery of palm RSPO MKR-P-001 Rev.01 Dated 1/03/2021 - Purchasing RSPO FFB Procedure ;PCR-P-001 Rev3 date 20/4/2025 	
<p>b) Complete and up-to-date records and reports that demonstrate compliance with the supply chain model requirements.</p>	<p>The relevant inspection records for the management of receiving certified material (FFB) have been established according to the relevant procedures. Here below are an example of records used for purchasing and selling certified RSPO product:</p> <ul style="list-style-type: none"> - Streaming report PD-F-005 - oil palm inspection report PD-F-006 - Daily record of delivered Certified RSPO FFB - Daily record of delivered Certified Non- RSPO FFB - Record of inspection of truck for FG transportation. - Record of sales documents for selling certified products CSPKO and CSPKE - RSPO Production control PPR-F-002 - Control sale of Certified RSPO FFB PPR-F-003 - Delivery order MK-F-006 - Check output and Control the RSPO palm account PPR-F-001 	<p>Complied</p>
<p>c) Identification of the roles of the person(s) having responsibility for and authority over the implementation of these requirements and</p>	<p>Miss Netchanok Khawiad has been appointed as the management representative for RSPO by MD on 1 March 2021. Moreover, 11 RSPO</p>	<p>Complied</p>

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	compliance with all applicable requirements. This person(s) shall be able to demonstrate an awareness of the organisation’s procedures for the implementation of this standard.	committees were also appointed to assist the management representative. The responsibility of the management representative and committees are, for example, to establish the management system, monitor the input and output, coordinate with the workers, and maintain the certification system. In particular, the management representative could demonstrate her understanding of RSPO and written procedures.	
5.3.2	The site shall have a written procedure to conduct an annual internal audit to determine whether the organisation; a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.	The internal audit procedure is written in QMR-P-001 Rev.01 dated 1/03/2021. The internal audit is planned to be conducted once a year. According to the audit plan on (QMR-F-001), the internal audit for the year 2023 was planned to be conducted in March 2023. An internal audit was conducted on 22/3/2023. As a result of the internal audit, there were no non-conformities raised.	Complied
	b) Effectively implements and maintains the standard requirements within its organization.	Internal audit documented procedure is QMR-P-001 Rev.01 dated 1/03/2021 defined for at least once a year to internal audit regarding to supply chain requirements. The internal audit is planned to be conducted once a year. According to the RSPO SCC manual, An internal audit was conducted on 22 March 2023. As a result of the internal audit, there were no non-conformities raised.	Complied
5.3.3	The organisation shall ensure that: a) Internal audits are conducted by personnel knowledgeable in the requirements of this standard;	The list of internal auditor (QMR-F-003) presented on 11 March 2023 that there are 6 appointed internal auditors from other site for do not audit their own work. Those internal auditor has been trained on, for example, Ms.Netchanok has been trained on RSPO SCC 2020 requirements on 17-18/4/2022 by Ms.Sukanya Srisubat.and 18/3/2021 by Ms. Ladda (RSPO Representative) .Verified the training record found pass evaluate after training	Complied
	b) Internal auditors do not audit their own work;	The list of internal auditor presented that there are 2 appointed internal auditors from other site associated with SPO group who do not audit their own work.	Complied

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	c) Any non-conformities found during internal audit shall be issued corrective action and actions shall be taken in a timely and appropriate manner.	There was no non-conformity report raised from the internal audit. Should there be any, the handling of non-conformity will be done in accordance with Clause 6.7 of the procedure, which cross-refers to the Handling of Corrective Action Procedure (PR.03 NOC, rev. 3, dated 06/01/2021).	Complied
5.3.4	The results of the internal audit and all actions taken to correct non-conformities shall be subject to management review at least annually.	The previous internal audit was not found nonconformity. The result of the internal was stated in the management review meeting on 17/4/2023.	Complied
5.3.5	The organisation shall maintain the internal audit records and reports.	Refer to Document and Record control procedure(QMR-P-001). The internal audit record was maintained for 5 years Sampling the Internal audit record on 2023 found auditor list, CAR and Internal audit checklist.	Complied
5.4. Purchasing and goods in			
a)			
5.4.1	<p>The receiving site shall ensure that the purchases of RSPO certified oil palm products are in compliance (checking the valid Supply Chain licence of the supplier to trade the products as RSPO certified products) and the following minimum information for RSPO certified products is made available by the supplier in document form:</p> <ul style="list-style-type: none"> a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment/delivery date; d) The date in which the documents were issued; e) A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations); f) The quantity of the products delivered; g) Any related transport documentation; h) Supply Chain certificate number of the seller; 	<p>The site only purchases certified FFB from the group of smallholders namely " TAPI-IPUN SUSTAINABLE OIL PALM COMMUNITY ENTERPRISE GROUP ". During the audit, a number of weighing tickets of certified FFB were checked to verifying compliance with RSPO SCC requirements. It was found that information indicated in the weighing ticket as following;</p> <ul style="list-style-type: none"> - The name and address of the buyer: S.P.O.Agro-Industries CO.,LTD.(Prasang) the address of the buyer is consistent with the address indicated in the certificate. - The name and address of the seller: The name and address of individual growers is consistent with the name and address indicated in the annex of the certificate of the group of smallholders (BVC RSPO-20170827-01MSB) - The delivery date is the same date on which a ticket was issued. 	Complied

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	i) A unique identification number	<ul style="list-style-type: none"> - A description of the product is indicated as FFBMB. - The quantity of the products delivered is the net weight indicated in the weighing ticket. - Identification number of a truck is also indicated in the weighing ticket. - A unique identification number is the number of a weighing ticket. <p>All information is completely indicated on each weighing ticket. For example</p> <ul style="list-style-type: none"> - Mr. Panupong B.member no. R145; Vehicle no. 2397 ; DO 65041765 dates 25/4/2023; weight 1,420 kg. refer with RSPO Control record on excel sheet and quota 53 ton/year in area 31 Rai 	
5.4.2	Information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents, and specification documentation).	<p>The FFB purchase officer is responsible for checking the validity of the certification and Palmtrace license of smallholders through the PalmTrace system monthly.</p> <p>The latest checking of the validity of certification of suppliers was done on 27/04/2023. Total FFB Certified volume is 30,511.16 mt Ton on period 2/9/2022 - 7/5/2023.</p>	Complied
5.4.3	<p>The site receiving RSPO certified oil palm products shall ensure that the products are verified as being RSPO certified by:</p> <p>a) Checking the validity of the Supply Chain Certification of the suppliers via the list of RSPO Supply Chain Certified sites on the RSPO website (www.rspo.org) on monthly basis; or</p>	<p>Weighing scale officer Miss Supanpim Chapet is responsible for verifying whether FFB was certified or non-certified RSPO. The list of individual members of the certified group of smallholders is TAPI-IPUN SUSTAINABLE OIL PALM COMMUNITY ENTERPRISE GROUP Group: BVC-RSPO-20170727-01 MSB</p> <p>There were in place to ensure that FFB supplied is owned by individual members of the group by verifying the member ID card and name with the OIL-Palm Weighing software to ensure that the FFB come from the certified group, For example</p>	Complied

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		- MR. Nirote T. member no. R230 ; Vehicle no. 4996 dates 25/4/2023; weight 76 0 kg. refer with RSPO Control record on excel sheet and quota 18 ton/year in area 10 Rai	
	b) Checking the validity of licence for traders and distributors via the list of Licence Holder on the RSPO website (www.rspo.org) on monthly basis; or	No purchase from traders made by the facility.	
	c) Through the RSPO IT Platform by confirmation of (shipping) announcements.	The mill can demonstrate how the confirmation of shipping announcement is made after receiving certified FFB. Based on the procedure, this is under the responsibility of the Financial Controller.	
5.4.4	The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents.	The site has the RSPO SCC implementation procedure QMR-P-001 Rev.01 dated 1/03/2021 indicated that if receiving of RSPO certified FFB and found that it was not clearly indicated as RSPO certified FFB, those FFB are detained for correction or received as non-certified FFB.	Complied
5.4.5	For refineries/traders involved in primary procurement (i.e. purchasing directly from a mill), the site shall maintain a list of all supplying mills (certified and non-certified). The list shall include mill name, GPS coordinates, parent company, country, and the identity of the mill in the Universal Mill List (UML ID http://data.globalforestwatch.org/datasets/5c026d553ff049a585b90c3b1d53d4f5_34) (if applicable). The UML ID can also be found in the 'declaration of the conventional sources' list in the RSPO IT Platform. The list shall be updated on a six monthly basis and shall be made publicly available.	Not applicable, because there is no purchasing material from trader or distributor.	Not Applicable
5.4.6	For independent mill, the mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.	Miss Netchanok Khawiad is , the management representative, is responsible for informing the CB in case of a projected overproduction of certified tonnage. More over it indicate on QMR-Q-001 Rev.02 dated 1/03/2021 on page 10.	Complied
5.5. Outsourcing activities			

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5.5.1	In cases where an operation seeking or holding certification outsources its activities to independent third parties (e.g. subcontractors for storage, transport, or other outsourced activities), the operation seeking or holding certification shall ensure that the independent third party complies with the requirements of the RSPO Supply Chain Certification Standard.	The company does not engage with independent third parties subcontractors for either warehouse and production activities. However, the company engages with subcontractors for transportation FG products to their customers. These subcontractors were listed and controlled according to ISO9001 requirements. There has only one contractor name Saeangsiri Agro-Chemical Co., Ltd. for transportation (MB) and non- Certificate Oil palm. Verified contract agreement between SPO group since on 06 Jan 2020.	Complied
5.5.2	Sites that include outsourcing within the scope of their RSPO Supply Chain certificate shall ensure the following: a) The site has legal ownership of all input material to be included in outsourced processes;	The site does not engage with independent third parties subcontractors for either production and storage activities.	Complied
	b) The site has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The responsibility is on the site to ensure that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary.	Verified the lasted contract agreement on 03 Jan 2020 on page 2/2 for service scope at item no. 8 mention contractors through a signed and enforceable agreement with the contractor. The onus is on the site to ensure that certification bodies (CBs) can access the outsourcing contractor or operation if an audit is deemed necessary.	Complied
	c) The site has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.	The Sale and RSPO oil-palm delivery procedure RSPO MKR-P-001 revision 01 on 26 Jan 2021 indicated on pages 5-6 to ensure that the outsourced process is communicated to, relevant contractor.	Complied
	d) The site seeking or holding certification shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and any and all information, when this is announced in advance.	The procedure QMR-Q-001 Rev.02 dated 1/03/2021 and RSPO MKR-P-001 revision 01 on 26 Jan 2021, Defines the process that company has to inform CB via e-mail or letter by QA Manager after the terminated of contract with outsource transportation., verified the evaluation at least once a month lasted on date 1 April 2023 result was passed. Total score was 89% and Based on the interview, it was confirmed that Mrs.Nittaya Rattanarat is responsible for informing CB in case of change and outsource transportation provide relevant access for duly accredited CBs to their respective operations,	Complied

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		systems, and any and all information, when this is announced in advance specified in Agreement Topic on 12	
5.5.3	The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.	Those subcontractors for transportation were listed and controlled according to ISO9001 requirements. The company has only one contractor for transportation, and the contractor has had 80 trucks for transportation service.	Complied
5.5.4	The site shall inform its CB in advance prior to conduct its next audit of the names and contact details of any new contractor used for the processing or physical handling of RSPO certified oil palm products.	The system to inform CB of any new contractor (outsourced) is available in RSPO SCC implementation Manual QMR-Q-001 Rev.01 dated 15/01/2021 and RSPO MKR-P-001 revision 01 on 1/03/2021. It is responsible for the Management representative to inform Bureau Veritas if any new subcontractor is contracted	Complied
5.6. Sales and goods out			
a)			
5.6.1	<p>The supplying site shall ensure that the following minimum information for RSPO certified products is made available in document form:</p> <ul style="list-style-type: none"> a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) A description of the product, including the applicable supply chain model (Identity Preserved, Segregated, Mass Balance, or the approved abbreviations); f) The quantity of the products delivered; g) Any related transport documentation; h) Supply Chain Certificate number of the seller; i) A unique identification number(s). 	<p>The site has a system to verify for issuance of the sale documents according to Sale and deliver of certified product RSPO MKR-P-001 revision 01 on 1/03/2021. A number of sale documents were checked and found that all required information were indicated properly. For example, the sale document issued for Patum Vegetable Oil Company Limited ID RSPO – PO 1000000366 issued on 20/12/2022 ;</p> <ul style="list-style-type: none"> • The name and address of the seller: S.P.O. Agro-Industries CO., LTD. (Parsang), the address indicated is consistent with the address indicated in the certificate. • The loading and delivery date is 27/01/2023 • The date on which the documents were issued is 04/02/2023 • A description of the product, including the applicable supply chain model : CSPO/MB • The quantity of the products delivered is 195 MT 	Complied

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		<ul style="list-style-type: none"> • Identification of transported truck is 70-2163/70-5156 Driver name Mr. Chanin • Supply chain certificate number of the seller is BVC-RSPO-20170701-3 expire on 16/7/2025 • A unique identification number is the number of Purchase order (PO), #04/13 • The transaction was registered as Announcement transaction on Palm Trace system on 2022/2023 (transaction ID ;TR-290c75e9-925b). 	
5.6.2	Information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation).	<p>The result of the verification showed as:</p> <p>,</p> <p>a single document issued for RSPO certification oil palm product of invoice issued Inv no. 660018573</p> <ul style="list-style-type: none"> • MB is always indicated in the invoice: CPO/MB 	Complied
5.6.3	For sites that are required to announce and confirm trades in the RSPO IT platform, this shall include making Shipping Announcements / Announcements and Confirmations on the RSPO IT platform per shipment or group of shipments. Refer to section 5.7.1 of this document for further guidance.	<p>The company is Independent Mill and crushing mill. Therefore their transaction is registered in the Palm Trace system. Here below the example of transactions where sampling checked during the second surveillance audit;</p> <ul style="list-style-type: none"> • Transaction ID: TR-2040ef8f-0df8 has confirmed the selling of CSPO/MB was 485.51 MT on 25/12/2022 • Transaction ID: TR-247b8b4a-4900 has confirmed the selling of CSPO/MB was 260.3 MT on 29/03/2022 	Complied
5.7. Registration of transactions			

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5.7.1	<p>Supply chain actors who:</p> <p>a) Independent mills, traders, crushers and refineries and;</p> <p>b) Take legal ownership and/or physically handle RSPO Certified Sustainable oil palm products that are available in the yield scheme of the RSPO IT Platform (Figure 2 and 3, Refer Annex 1) shall register their transaction in the RSPO IT platform and confirm upon receipt where applicable.</p>	<p>Several sale documents of certified products were checked, registering transactions of trading on RSPO Palm Trace. Found that functions shipping announcement is used to register the transaction. Database downloaded from Palm Trace account of the company, and Use CB's account to monitor whether did the transaction through Palm Trace correctly. Checked Sample transactions during the audit as following ;</p> <p>-Transaction TR-049e887b7-9c54 on dated 20/12/2022, Shipment announcement transaction of CSPO for Selling.</p>	Complied
5.7.2	<p>The involved supply chain actors mentioned in 5.7.1 shall do the following actions in the RSPO IT Platform:</p> <p>a) Shipping Announcement: Shall be carried out by the mills when RSPO certified products are sold as RSPO certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the date recorded on the Bill of Lading or the dispatch documentation.</p>	<p>Several sale documents of certified products were checked, registering transactions of trading on RSPO Palm Trace. Found that functions shipping announcement is used to register the transaction. Database downloaded from Palm Trace account of the company, and Use CB's account to monitor whether did the transaction through Palm Trace correctly. Checked Sample transactions during the audit as following; -Transaction IDTR-049e87b7-9c54 on dated 14/12/2022, announcement transaction of CSPK.</p> <p>-Transaction IDTR-0ed90e99-ee4a shipping/BL on dated 20/12/2022 Shipment announcement transaction of CSPO. Confirm that the selling of CSPO volume 260 MT. confirmation date on 5/4/23</p>	Complied
	<p>b) Confirm on Shipping Announcement: Shall be carried out by refineries, crushers, and traders within three months of the issue of the Shipping Announcement.</p>	<p>This is not applicable for the independent palm oil mill. The site is after refinery and does not need to put the transaction details in RSPO IT platform. Not applicable</p>	Not Applicable
	<p>c) Announcement: Shall be carried out by refineries, crushers, and traders when RSPO certified products in the yield scheme (Figure 2 and Figure 3, Annex 1) is sold as RSPO certified. The announcement shall be carried out within three months of the physical delivery of the products.</p>	<p>This is not applicable for the independent palm oil mill</p>	Not Applicable

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	d) Confirm on Announcement: Shall be carried out by refineries and traders within three months of receipt of the certified products.	This is not applicable for the independent palm oil mill monitor whether did the transaction through Palm Trace correctly	Not Applicable
	e) Trace: Shall be carried out by the refineries and traders when RSPO certified products are sold as RSPO certified to actors in the supply chain beyond the refinery. The volume shall be traced within three months after physical delivery. Tracing triggers the generation of a trace document with a unique traceability number. Tracing can be done in a consolidated way.	This is not applicable for the independent palm oil mill	Not Applicable
	f) Remove: RSPO certified volumes sold under other schemes or as conventional, or in case of underproduction, or lost or damaged shall be removed. The volume shall be removed within the licence period.	There is no use of the remove to sell as conventional	Complied
5.8. Training			
5.8.1	The organisation shall have a training plan on RSPO Supply Chain Standards requirements, which is subject to annual review and is supported by records of the training provided to staff.	The training plan for 2023 is in place, there are 4 topics related to RSPO SCC such as Palm trace system using and RSPO SCC 2020 requirements on 11-12 March 2023. found 8 attendances and trained by Ms.Sukanya Srisubat There is evidence that all related topics were conducted as plan. For example, training on Palm trace system was conducted by Ms.Sukanya Srisubat on 11-12/March/2023, there are 8 attendances Training record of Ms.Thanyaluk is verified during the audit. and audit plan for RSPO SCC for outsource determine on Jan - March 2023	Complied
5.8.2	Appropriate training shall be provided by the organisation for personnel carrying out the tasks critical to the effective implementation of the supply chain certification standard requirements. Training shall be specific and relevant to the task(s) performed.	Specific training was defined in each relevant procedures. For example, staff from purchasing and sale must be trained on how to trade via Palm Trace indicated in procedure PPR-P-001. The training record of staff relevant to RSPO SCC is maintained, for example, Ms Janthima and Mr. Narathip, who responsible in Loading and	Complied

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		weighting for making a transaction. Audit plan (HR-F-010) on 2023 found 2 Topic. RSPO SCC 2020 and RSPO Palm trace system.	
5.8.3	Training records shall be maintained.	During the surveillance audit, Interviewed relevant staff such as the FFB purchasing officer, production officer, and weighting officer checked that inform them about RSPO procedures and that they had been trained on implementing the RSPO procedures. The result confirmed that they could demonstrate their understanding of compliance with RSPO SCC requirements and verified the training record (HR-F-011) and training evaluate (HR-F012) was available in place.	Complied
5.9. Record Keeping			
5.9.1	The organisation shall maintain accurate, complete, up-to-date, and accessible records and reports covering all aspects of these RSPO Supply Chain Certification Standard requirements.	The company maintained purchasing and selling certified products using a computerized system, Oil-palm weighting software, and Excel. During the second surveillance audit, records since the previous assessment were checked as follows: <ul style="list-style-type: none"> - RSPO production control record (PPR-F-002) - Delivery order record (MK-F-006) - CPO and CPKO delivery plan (KM-F-008) - Inventory record via Excel - Weighting bill - Weighting ticket 	Complied
5.9.2	Retention period for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.	Records retention period was clearly indicated as five (5) years in the site's procedures. FFB receiving record and sales documents since the beginning of certification in year 2022 to 2023 were checked for compliance with the retention period including FFB receiving record of 24 April 2023 and purchase RSPO-FFB totally 42469.48 MT. Those documents are maintained.	Complied

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5.9.3	Where exact quantities are not available, the organisation shall provide a calculated approximate of the aggregated volume of palm oil/palm kernel oil content (separate categories) used in the RSPO certified oil palm products, (as shown in the Annex 1 Excel sheet). The organisation shall keep an up-to-date record of the volume purchased (input) and actual or estimated claimed (output) over a period of twelve (12) months, except for the period prior to Annual Surveillance Audit 1 (ASA1). This record is required for audit purposes.	During the 3rd surveillance audit, the site presented the estimated volume of certified FFB, CSPO and CSPK purchased (input) and claimed (output) over a period of twelve (12) months as follows: - Total certified FFB is 42469.48 MT were purchased from the certified group of smallholders. - CSPO 8961.06MT were produced according to the conversion rate of 21.11% of FFB processed and CSPO 6470.06 MT were sold as RSPO certified product. - CSPK 2502.19 MT were produced according to the conversion rate of 5.95 % of FFB processed and CSPK 500 MT were transferred to their own PK crushing mill form lasted license.	Complied
5.9.4	For an independent mill, the estimated tonnage of CPO and PK products shall be included in the RSPO IT platform, supply chain certificate, and public summary audit report. This volume represents the total certified volume of CPO and PK that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.	During the 3-rd. surveillance audit, the site presented the estimate volume of certified FFB, CSPO and CSPK purchased (input) and claimed (output) over a period of twelve (12) months as follows: • Estimated certified FFB is 50,013 MT will be received from the certified group of smallholders. • Estimated CSPO 10,552.74 MT will be produced according to the conversion rate of 20.72 %of FFB processed • Estimated CSPK 2,975.77 MT will be produced according to the conversion rate of 5.95 % of FFB processed. • Estimated CSPKO conversion rate of 44% of PK processed. • Estimated CSPKE conversion rate of 56% of PK processed.	Complied
5.10. Conversion factors			
5.10.1	Where applicable a conversion rate shall be applied to provide a reliable estimate for the amount of certified output available from the associated	The conversion rate of CSPO and CSPK of 21.1 % and 5.95% of FFB, respectively. These conversion rates were determined by using	Complied

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	inputs. Organisations may determine and set their own conversion rates which shall be based upon past experience, documented, and applied consistently. Guidance on conversion rates is available in the RSPO Rules for Oleochemicals and its Derivatives. This is relevant for derivatives of Palm Oil and Palm Kernel Oil, as used in the oleochemical and personal care industries.	the actual yield of the year 2022. announcement on 22 January 2022 refer to the announcement letter no.QMR-S-002	
5.10.2	Conversion rates shall be periodically updated to ensure accuracy against actual performance or industry average if appropriate	There is evidence that the CPO mill's actual yield is monitored and reported monthly during the management monthly meeting.	Complied
5.11. Claims			
a)			
5.11.1	The site shall only make claims regarding the use of or support of RSPO certified oil palm products that are in compliance with the RSPO Rules on Market Communications and Claims.	Rules for communication and claim regulated by RSPO were adopted and controlled as RSPO Rule on Market Communication & Claim QMR-E-004 rev 0 Date 1/3/21. An invoice is used to claim RSPO certified products. However, there is no claim related to RSPO certification in the corporate website and packaging of the products at the audit time.	Complied
General corporate communications			
4.1	A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.	There is no any corporate communication made by this organization e.g. display RSPO membership, use of RSPO logo and etc	Not Applicable
4.2	In corporate communications a member is allowed to: a. Display its RSPO membership status b. Display the RSPO web address (www.rspo.org) c. State that the member supports the work of the RSPO d. State the member's history with regard to the RSPO. e. Use the RSPO trademark to promote its membership of the RSPO.	There is no any corporate communication made by this organization e.g. display RSPO membership, use of RSPO logo and etc	Not Applicable

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	Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text 'Check our progress at www.rspo.org' where the link must lead to the member's profile page.		
4.3	In corporate communications RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	There is no any corporate communication made by this organization e.g. display RSPO membership, use of RSPO logo and etc	Not Applicable
4.4	Members must ensure that all communication is consistent, clear and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own products.	There is no any corporate communication made by this organization e.g. display RSPO membership, use of RSPO logo and etc	Not Applicable
4.5	Members are not allowed to use the RSPO corporate logo as shown in the RSPO Rules on Market Communications & Claims document. This is for the sole use of the RSPO secretariat.	There is no any corporate communication made by this organization e.g. display RSPO membership, use of RSPO logo and etc	Not Applicable
Business to business communications			
5.1	Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products.	Based on simulation, the facility was able to demonstrate that if they were to dispatch their certified products (CPO or PK) to its buyers, the supply chain model used i.e., MB will be stated under the product description in various documents such as delivery order, weighbridge ticket and commercial invoice to name a few.	Complied
5.2	When confirming the sale of certified oil palm products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	The certificate number and supply chain model indicate on the sales document properly e.g. Invoice.	Complied
5.3	Where a distributor or wholesaler takes title to products containing certified sustainable oil palm products, the requirements of the RSPO SCCS can follow either of two options: a) If the distributor or wholesaler holds only a Distributor license, it may only communicate RSPO-certified oil palm products by linking the product to the manufacturer using the manufacturer's SCCS certificate	NA- CH does not have distributor or wholesaler in the between them and buyers.	Not Applicable

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	<p>number. This covers both brand and own brand products. However, in the case of own brand products it is essential that customers are aware that the product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation.</p> <p>b) If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.</p>		
5.4	<p>A certified member can provide information to its customers detailing the presence of certified palm oil contained within a product even if it is not eligible for a product-specific under RSPO rules. The end product must not be labelled as certified or sold in such a way that implies RSPO certification. For example, a retailer or food service company may require a breakdown of all palm based ingredients within an end product and the certified status of each. This information may be provided by a certified RSPO member without constituting a product-specific claim.</p>	The certificate number and supply chain model communicate via sales document properly e.g. Invoice.	Complied
Business to consumer communication			
6.1	<p>Only RSPO members that have supply chain certification are allowed to make business to consumer claims about the certified sustainable oil palm products contained within product(s), which are known as 'product-specific' claims. Product-specific claims are voluntary.</p>	NA- CH does not use the RSPO Trademark	Not Applicable
6.2	<p>Only RSPO members who have supply chain certification are authorised to use the RSPO trademark and/or RSPO label, with the exception of RSPO Credits and of retailers in accordance with 6.8 below.</p>	NA- CH does not use the RSPO Trademark	Not Applicable
6.3	<p>When on-pack claims on RSPO-certified sustainable oil palm products are used, the RSPO trademark and associated identification number must be present.</p>	NA- CH does not use the RSPO Trademark	Not Applicable
6.4	<p>Business to consumer communication shall not include information about the claimant's RSPO membership status.</p>	NA- CH does not use the RSPO Trademark	Not Applicable

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6.5	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	NA- CH does not use the RSPO Trademark	Not Applicable
6.6	Use of the RSPO trademark is restricted to claims about RSPO-certified sustainable palm oil products and it is not authorised for use in relation to any other ingredient.	NA- CH does not use the RSPO Trademark	Not Applicable
6.7	Use of any other trademark or logo to highlight the presence of RSPO-certified sustainable oil palm products is an unauthorised product-specific claim.	NA- CH does not use the RSPO Trademark	Not Applicable
6.8	RSPO members who are retailers or food service companies can apply for an RSPO trademark license for use in business to consumer communications, provided they can demonstrate the validity of these claims to an RSPO-accredited certification body (CB). This will be undertaken via a remote audit, prior to the trademark use, during which the retailer or food service company will need to demonstrate that the use of the trademark is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain. Any other palm oil claims, including those highlighting the absence of palm oil, must be highlighted to the CB during the audit to ensure that all claims comply with the requirements of these rules. The CB will confirm the outcome of these audits, to be conducted annually, to RSPO who may continue to grant a trademark license or withdraw permission based upon the audit findings. This is in keeping with the rules applying to RSPO supply chain certified members. The guidance document for audits is available on www.rspo.org .	NA- CH does not use the RSPO Trademark	Not Applicable
MODULE B – MASS BALANCE SPECIFIC RULES			
Minimum Mass Balance content			
	95% or above of the oil palm content must be RSPO MB-certified.	NA- CH does not use the RSPO Trademark and/or RSPO label	Not Applicable

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	<p>Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the non-certified volume must be covered by equivalent volume of RSPO Credits.</p>	<p>NA- CH does not use the RSPO Trademark and/or RSPO label The site is aware about the 95 % rule, All the oil palm product used as raw material compared to finished product RSPO MB is 100 %</p>	<p>Not Applicable</p>
Labelling and trademark (MB)			
	<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> • Surrounded by the text: 'Certified sustainable palm oil'. • The RSPO label MUST contain the tag 'MIXED'. The tag MIXED designates oil palm products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag 'MIXED' on a product does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim. • The RSPO label can also include the statement: '[The palm oil contained in this product] contributes to the production of certified sustainable palm oil'. <p>Wherever the RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4 pt (1.4 mm or 0.06 inch).</p> <p>In on-pack communications, the RSPO trademark can be printed anywhere on the pack.</p> <p>Further guidance on use of the trademark is provided in the RSPO Trademark License Terms and Conditions and in Annex 1 of the Rules on Market Communications & Claims document.</p>	<p>NA- CH does not use the RSPO Trademark and/or RSPO label the facility was able to demonstrate its understanding on the RSPO's labelling and trademark requirements. This has also been covered in their internal audit.</p>	<p>Not Applicable</p>
Messaging (MB)			

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	<p>Messaging ALLOWED in storytelling in product-related communications includes:</p> <ul style="list-style-type: none"> • [Oil palm products]/[palm oil]/[palm kernel oil] from RSPO-certified mills and plantations were mixed with non-certified oil palm products in the supply chain. • The volume of [oil palm products][palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations. <p>In off-product communications, reference to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown in company records is allowed.</p>	<p>NA- CH does not use the RSPO Trademark and/or RSPO label the facility was able to demonstrate its understanding on the RSPO's labelling and trademark requirements. This has also been covered in their internal audit.</p>	<p>Not Applicable</p>
	<p>Messaging NOT ALLOWED in storytelling in product-related communications:</p> <ul style="list-style-type: none"> • Anything that can lead consumers to believe that RSPO-certified palm products are (certified to be) part of the product. 	<p>NA- CH does not use the RSPO Trademark and/or RSPO label</p>	<p>Not Applicable</p>
<p>MODULE C – PARTIAL PRODUCT CLAIMS</p>			
	<p>To increase awareness among consumers of the availability of sustainable oil palm products and to help accelerate the uptake, it is permissible to make a claim on product when the percentage of the oil palm content is less than 95% certified, but only when the following conditions have been met:</p> <ul style="list-style-type: none"> • The member making the claim is the end product manufacturer, is an RSPO member and is certified against the RSPO SCCS or is an RSPO retailer member authorized to use the trademark by the RSPO. • At least 50% of the oil palm content has been supplied through an RSPO certified supply chain as IP, SG or MB. 	<p>The certification unit only claims the products that are produced with MB material less Than 95%</p>	<p>Not Applicable</p>

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	<ul style="list-style-type: none"> The remainder of the oil palm content that is not RSPO-certified is covered by the purchase of RSPO Credits to an equivalent volume. <p>The product-specific claim is limited to only the following phrase: 'This product contributes to the production of certified sustainable palm oil'.</p> <p>The use of the RSPO label with this claim is mandatory and must include the tag '50% MIXED'. No other percentage is allowable within this claim.</p>		
MODULE D – COMBINED SUPPLY CHAIN MODELS SPECIFIC RULES			
	<p>Where a mixture of inputs supplied through different RSPO supply chain models are present in a product, the following applies:</p> <ul style="list-style-type: none"> 75% IP + 20% SG => 95% SG claim is made 65% SG + 30% MB => 95% MB claim is made 55% MB + 40% B&C => 95% partial product claim can be made 45% SG + 55% B&C < 50% B&C claim can be made 	<p>Only MB module, no other supply chain models. The certification unit only claims the products that are produced with MB material less Than 95%</p>	<p>Not Applicable</p>
	<p>Where one supply chain model accounts for 95% of the oil palm content, the claim for this specific model may be made:</p> <ul style="list-style-type: none"> 95% IP + 5% MB => 95% IP IP claim can be made 95% SG + 5% MB => 95% SG SG claim can be made 95% MB + 5% C => 95% MB MB claim can be made 	<p>The certification unit only claims the products that are produced with MB material less Than 95%</p>	<p>Not Applicable</p>
5.12. Complaints			
5.12.1	<p>The organisation shall establish and maintain documented procedures for receiving and resolving stakeholder complaints.</p>	<p>Customer complaint and Customer satisfaction in MKR-P-003 Rev.00 dated 1/03/2021 is a guideline for dealing with customers and interested parties. At the audit date, there was no complaint raised by all interested parties, especially customers.</p>	<p>Complied</p>
5.13. Management Review			

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5.13.1	The organisation shall conduct annual management reviews at planned intervals, appropriate to the scale and nature of the activities undertaken.	The site has RSPO SCC implementation procedure QMR-P-001 Rev.00 dated 1/03/2021 which indicated the management review is conducted at monthly. The last management review was conducted on 17/04/2023.	Complied
5.13.2	<p>The input to management review shall include information on:</p> <ul style="list-style-type: none"> a) Follow-up actions from previous management reviews. b) Results of internal audits covering RSPO Supply Chain Certification Standard. c) Stakeholders' feedback. d) Status of preventive and corrective actions. e) Changes that could affect the management system. f) Recommendations for improvement 	<p>The minute of management review (QM-F-011) meeting was verified during the audit. Here below are the summary of the management review meeting conducted on 17/04/2023.</p> <ul style="list-style-type: none"> - Results of the last internal audit conducted on 22/03/2022, there is no non-conformity raised. - There is no customer feedback and complaint related to RSPO products raised by customers and interested parties. Customer satisfaction 93.40 % - Status of the preventive and corrective actions resulting of both external and internal audit is reviewed, all non-conformities were closed. - Effectiveness of outsource ; sangsiri chemical agrotech July - December 2022 Result was 75% - There is change of RSPO SCC Committees. - Process performance resulted from the actual operation for production of the products, in 2022 and 2023 improve production line - 2023 update due to use The Extraction Percentage Prediction of RSPO Certified Palm Using Linear Regression. The result of the oil palm extraction were CPO 21.1 %, CPKO 44 %, Kernel 5.95% and PKE 56% 	Complied
5.13.3	The output from the management review shall include any decisions and actions related to:	No decision and actions related to the improvement of the effectiveness of the management system and its processes and also the resource needs. The resources are still sufficient.	Complied

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	<p>a) Improvement of the effectiveness of the management system and its processes.</p> <p>b) Resources needed for effective implementation of the system.</p>	<p>Improvement of the effectiveness; %Oil loss improvement in Separator sludge by control palm streaming process by determine the steaming pressure in Year 2023.</p> <p>Resource Human and machine and facility was sufficient.</p>	
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Module C – Mass Balance (MB)			
	Requirement	Evidence <small>Justification is required even for N/A</small>	Compliance
C.2 Supply Chain Requirements			
C.2	The basis of the supply chain requirements for Mass Balance shall consist of reconciliation between the quantity of RSPO certified oil palm products bought and the quantity of RSPO certified oil palm products sold. This includes control of purchases and sales of RSPO certified oil palm products and its derivatives which shall be independently verified. There are no requirements for separate storage, transportation or controls in the production process.	The system to monitor the mass balance between the quantity of RSPO material received (Certified FFB) and certified products sold (CSPO CSPK) are in place and adequate for implementation according to RSPO SCC requirements. Fix Inventory System.	Complied
C.3 Processing			
C.3.1	The site shall ensure that the quantity of physical RSPO mass balance oil palm product inputs and outputs (volume or weight) at the physical site are monitored.	The physical RSPO mass balance oil palm product inputs (FFB) and outputs (CSPO and CSPK) at the physical site are monitored. The results showed that the number of physical outputs is not exceeded the number of physical inputs. Monitoring Real time	Complied
C.3.2	The site shall ensure that the output of RSPO mass balance oil palm product supplied to customers from the physical site does not exceed the input of RSPO certified oil palm products received at the physical site, using either a continuous accounting system (refer to C.4.1) and/or a fixed inventory	The result of monitoring and verifying by the auditor confirmed that certified products sold out are less than certified materials received. This monitoring was done through a fixed inventory system.	Complied

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	period (refer to C.4.2). The site shall establish only one accounting system at a time.		
C.4 Accounting System			
C.4.1	Continuous accounting system: a) Where a continuous accounting system is in operation, the organisation shall ensure that the quantity of physical RSPO Mass Balance oil palm product inputs and outputs at the physical site are monitored on a real-time basis.	The site decided to use fixed inventory periods for monitoring the mass balance of certified material and products.	Not Applicable
	b) Where a continuous accounting system is in operation, the organisation shall ensure that the material accounting system is never overdrawn. Only RSPO data that has been recorded in the material accounting system shall be allocated to outputs supplied by the organisation.	The site decided to use fixed inventory periods for monitoring the mass balance of certified material and products.	Not Applicable
C.4.2	Fixed Inventory Period a) Where a fixed inventory period is in operation, the organization shall ensure that the quantity of RSPO Mass Balance oil palm products inputs and outputs (volume or weight) are balanced within a fixed inventory period which does not exceed three (3) months.	Mass balance of inputs and outputs since the previous audit was monitored by MS.Thanyalak Kumchamnan, accounting officer. The result confirmed that output is still not exceed than inputs. The site has set up the fixed inventory period 3 months as follows; -Q1, 17/07/2022 to 16/10/2022 -Q2, 17/10/2022 to 16/01/2023 -Q3, 17/01/2023 to 16/04/2023 -Q4, 17/04/2023 to 16/07/2023	Complied
	b) Where a fixed inventory period is in operation, the organization may overdraw data when there is evidence that RSPO Mass Balance oil palm product purchases for delivery within the inventory period cover the RSPO output quantity supplied.	According to the mass balance of inputs and outputs, there is no overdraw data before purchasing certified inputs. The person responsible for monitoring the mass balance of inputs and outputs is Ms.Thanyalak Khumchumnan, Accounting officer.	Complied
	c) Where a fixed inventory period is in operation, unused volume can be carried over and recorded in the material accounting system for the following inventory period.	Here below are unused credit that can be carried over to this inventory period: Q3, 17/01/2023 to 16/04/2023 CSPK= 153.82 MT,CSPO=363.48MT	Complied

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	d) Where a fixed inventory period is in operation, the organization shall ensure that the material accounting system is not overdrawn at the end of inventory period.	Interviewed with management representative and in charge person, they are aware that the material accounting system is not overdrawn at the inventory time. Only RSPO data recorded in the material accounting system within the inventory period will be allocated to outputs supplied within the inventory period.	Complied
C.4.3	Only RSPO data that has been recorded in the material accounting system within the inventory period (including data carried over from the previous period as per C.4.2.c) shall be allocated to outputs supplied within the inventory period.	The outputs supplied within the inventory period have been recorded. The certified CSPO was sold during Quarter Q3, 17/01/2023 to 16/04/2023 with a total volume Totally Current License period Actual CPO & PK Sold for Independent Mill: Physical (CPO)= 6470.06mt and Physical (PK)=500 mt Previous License period Actual CPO & PK Sold for Independent Mill: Physical (CPO)= 1148.86 mt and Physical (PK)= 1848.37 mt, Credits (CPO)= 978.65 mt	Complied
C.5 Conversion ratio			
C.5.1	All volumes of palm oil and palm kernel oil fractions and derivatives that are delivered are deducted from the material accounting system according to the conversion ratios set out by RSPO (see section 5.10), with the exception of the option detailed in C.5.3.	The site decided to use the conversion rate of CSPO and CSPK of 21.1 % and 5.95% of FFB processed, respectively. These conversion rates were determined by using the actual yield of the year 2023.	Complied
C.5.2	Production losses are neglected for the sake of simplicity in the Mass Balance system.	The production of CPO and PK is measured based on actual extraction rate and this is recorded on daily basis.	Complied
C.5.3	Sites can purchase a certain volume or weight of Identity Preserved (IP) or Segregated (SG) RSPO certified palm oil and palm kernel products and use it to match the sales of equal volumes of oil palm product derivatives that then carry a Mass Balance claim without requiring a physical or chemical link between the acquired Identity Preserved or Segregated product and the derivative that is sold under Mass Balance. The conversion from Identity	The site applies only supply chain model MB. This requirement is not applicable.	Complied

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	Preserved or Segregated products to Mass Balance is allowed upwards, sideways, and downwards in the same product tree.		
C.6 Refinery			
C.6.1a	<p>1:1 Rule</p> <p>Primary Oleochemicals from palm kernel oil, its fractions, distillates, or residue products in scope, the 1:1 rule shall apply as their molecular weight does not differ significantly from the precursor oil. For glycerin, not having a precursor identity nor a C-chain reference, the 1:1 rule shall apply as well.</p>	NA. The facility is not a refinery.	Not Applicable
C.6.1b	<p>Secondary Oleoderivatives in scope, the 1:1 rule shall apply followed by the product calculation factors based on the molecular weight based conversion factors as guidelines (non - mandatory) with the possibility of using specific yields based on specific in-house data. In the case where a Secondary Oleoderivative product conversion factor is not (yet) covered in the existing document, the guidelines for calculation as below shall apply.</p> <ul style="list-style-type: none"> • All calculated product conversion factors can be found in table 4 of RSPO Supply Chain Certification Standard 2020. • In case a Secondary Oleochemical conversion factor is not (yet) covered in table 4, the guiding structure as shown in graph 9 shall apply to establish the correct conversion factor. • The conversion factor (e.g. 1 = 100% PO/PKO content) of a product indicates the amount of PO/PKO which is present in the final product independent from processed amount of material. 	NA. The facility is not a refinery.	Not Applicable
C.6.1c	Primary and Secondary Oleoderivatives made from palm oil, its fractions, distillates, or residue products are limited due to carbon chain length pre-conditions, rule 1:1 shall apply.	NA. The facility is not a refinery.	Not Applicable
C.6.1d	Soap base (made either from oil saponification or fatty acid neutralisation), oil requirement should be based largely on the total fatty matter content, which is affected by the soap noodles' moisture content. The conversion	NA. The facility is not a refinery.	Not Applicable

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	factor is that for soap noodles with moisture content 18% and below, a conversion factor of 0.7 should be applied; and for soap noodles with moisture content above 18%, a conversion factor of 0.6 should be applied.		
C.6.2	<p>MB claim transfer downstream/upstream</p> <p>Primary Oleochemicals and Secondary Oleoderivatives made from palm kernel oil, its fractions, distillates, or residue products in scope, an MB claim transfer can only be applied downstream. The same rule applies for Primary Oleochemicals and Secondary Oleoderivatives made from palm oil. For example, a downstream MB-claim transfer from, for instance a fatty acid to a betaine, shall be allowed. An MB-claim transfer upstream from, for instance fatty alcohol back to palm kernel oil or from a betaine upstream to a fatty acid, shall not be allowed.</p>	NA. The facility is not a refinery.	Not Applicable
C.6.3	<p>MB claim transfer cross referencing</p> <p>The transfer of an MB claim inside a specified section as marked in red is allowed. For example, from a fatty acid to a fatty alcohol or from a sodium laureth - 2 sulfate to a betaine, shall be allowed. Glycerin is excluded from cross-referencing as glycerin neither has a precursor identity nor a C-chain reference. The same rule applies for Primary Oleochemicals and Secondary Oleoderivatives made from palm oil.</p>	NA. The facility is not a refinery.	Not Applicable

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Section 12: Details of Nonconformities.

The nonconformities are listed below. The finding summary of the assessment by requirements are listed in Section 11.

During this Assessment there was no Major Non-Conformance and no Opportunity for Improvement (OFI) raised. Below is the summary of the non-conformity raised during this assessment.

12.1 Non-Conformity raised

NCR Ref #	NA	Clause	NA
Date Issued	NA	Due Date	NA
Closed (Yes/No)	NA	Date of nonconformity closure	NA
Statement of nonconformity	NA		
Requirements Reference	NA		
Objective Evidence	NA		
Correction	NA		
Root Cause Analysis	NA		
Corrective Action	NA		
Assessment conclusion	NA		

12.2 Opportunity for Improvement

OFI #	Description
OFI 1	NA

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Section 13. Conclusion and Audit Summary

<input type="checkbox"/> Main Assessment		<input checked="" type="checkbox"/> Recertification Assessment (1)	
A short summary of the evaluation	A one man-day assessment of RSPO SCCS has been conducted on-site on S.P.O. AGRO-INDUSTRIES CO., LTD. Generally, the facility complies to all the relevant requirements of the standard. There was no finding raised as a result of the assessment.		
CARs raised	No CAR raised		
Number of CARs closed	Not applicable		
Certification Recommendation	There being no Major Corrective Action Requests, the assessment recommends certification of S.P.O. AGRO-INDUSTRIES CO., LTD. supply chain at 81 Moo 4, Sinphun Sub-district, Prasaeng District, Suratthani Province, Thailand 8421		
Annual Surveillance Assessment (1_1)			
A short summary of the evaluation	A one man-day assessment of RSPO SCCS has been conducted on-site on S.P.O. AGRO-INDUSTRIES CO.,LTD. Generally, the facility complies to all the relevant requirements of the standard. There was no finding raised as a result of the assessment.		
CARs raised	No CAR raised		
Number of CARs closed	Not applicable		
Certification Recommendation	<p>The Supply Chain System of S.P.O. AGRO-INDUSTRIES CO.,LTD. to remain certified as:</p> <ul style="list-style-type: none"> ▪ The management system is capable of ensuring that all of the requirements of the applicable standard(s) are met over all areas covered by the scope of the evaluation; ▪ The certificate holder has demonstrated, subject to the specified corrective actions, that the described system of management is being implemented consistently over the whole scope of the certificate. 		
Annual Surveillance Assessment (1_2)			
A short summary of the evaluation	A one man-day assessment of RSPO SCCS has been conducted on-site on S.P.O. AGRO-INDUSTRIES CO.,LTD. Generally, the facility complies to all the relevant requirements of the standard. There was 1 finding raised as a result of the assessment.		
CARs raised	1 CAR raised		
Number of CARs closed	1 Major Closed 5/6/2022		
Certification Recommendation	<p>The Supply Chain System of S.P.O. AGRO-INDUSTRIES CO.,LTD to remain certified as:</p> <ul style="list-style-type: none"> ▪ The management system is capable of ensuring that all of the requirements of the applicable standard(s) are met over all areas covered by the scope of the evaluation; ▪ The certificate holder has demonstrated, subject to the specified corrective actions, that the described system of management is being implemented consistently over the whole scope of the certificate. 		
Annual Surveillance Assessment (1_3)			

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A short summary of the evaluation	A one man-day assessment of RSPO SCCS has been conducted on-site on S.P.O. AGRO-INDUSTRIES CO.,LTD. Generally, the facility complies to all the relevant requirements of the standard. There was no finding raised as a result of the assessment.
CARs raised	No CAR raised
Number of CARs closed	Not applicable
Certification Recommendation	<p>The Supply Chain System of S.P.O. AGRO-INDUSTRIES CO.,LTD to remain certified as:</p> <ul style="list-style-type: none"> ▪ The management system is capable of ensuring that all of the requirements of the applicable standard(s) are met over all areas covered by the scope of the evaluation; ▪ The certificate holder has demonstrated, subject to the specified corrective actions, that the described system of management is being implemented consistently over the whole scope of the certificate.

Section 12. Formal Signing-off of Assessment Conclusion and Recommendation

<p>The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that S.P.O. AGRO-INDUSTRIES CO.,LTD.has complied with the RSPO Supply Chain Certification Standard (Feb 2020) and audit criteria identified within the audit report. It is deemed that the management system has achieve its intended outcomes. Therefore, it is recommended that S.P.O. AGRO-INDUSTRIES CO.,LTD.is to be continued.</p>	
Report prepared by	Acceptance of Assessment Conclusion
Name: Mr.Supiwat Nentakong	Name: Miss Netchanok Khawiad
Company Name: BSI Services Malaysia Sdn. Bhd.	Company Name: c S.P.O. AGRO-INDUSTRIES CO.,LTD.
Title: Lead Auditor	Title: QMR
Signature: 	Signature: 
Date: 08/05/2023	Date:08/05/2023