RSPO PRINCIPLE AND CRITERIA PUBLIC SUMMARY REPORT

☐ **Initial Assessment**

☒ **Annual Surveillance Assessment (2_2)**

☐ **Recertification Assessment (**Choose an item.**)**

☐ **Extension of Scope**

Client Company Name / Parent Company: Lamsoon (Thailand) Public Company Limited
Client Company / Parent Company Address: 64 Soi Bangna-Trad 25, Bangna Nuea ,Bangna ,10260 Bangkok
Certification Unit: **United Palm Oil Industry Public Company Limited (UPOIC)** Location of Certification Unit: 98 Moo 6 Hauyyoong , Neauklong District, Krabi, 81130,Thailand
Date of Final Report: 27/09/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	Lamsoon (Thailand) Public Company Limited		
RSPO Membership Number	2-0092-08-000-00	**Membership Approval Date**	06/03/2008
Address	Head Office : Lam Soon (Thailand) Public Company Limited : 64 Soi Bangna-Trad 25, Bangna Nuea ,Bangna ,10260 Bangkok		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	United Palm Oil Industry Public Company Limited (UPOIC)		
Location / Address	98 Moo 6 Hauyyoong , Neauklong District, Krabi, 81130,Thailand		
Website	www.upoic.co.th		
Management Representative	Ms. Saowarot Aroonsiripon/ System Management Representative Ms. Manuttha Maneenaun/DCC	**E-mail**	Saowarot.a@upoic.co.th or manuttha.m@upoic.co.th
Telephone	+66 7566 6075	**Facsimile**	+66 7566 6075 ext. 113

2. Certification Information			
Certificate Number	RSPO 789700	**Certificate Start Date**	15/10/2022
Date of First Certification	14/02/2013	**Certificate Expiry Date**	14/10/2027
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	Determination of the conformity of the client's management system, or parts of it, with audit criteria. Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements.		
Assessment Cycle	☐ Pre Assessment (Choose an item.) ☐ Initial Assessment ☒ Annual Surveillance Assessment (ASA 2_2) ☐ Recertification Assessment (Choose an item.) ☐ Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 ☒ Thailand National Interpretation 2021 of the RSPO P&C 2018		
Supply Chain Module	☒ Identity Preserved; ☒ Mass Balance	**Mill Capacity**	75 mt/hr.
ISH certification Phase	☐ Eligibility ☐ Milestone A ☐ Milestone B ☒ Not Applicable		
Is this a remote audit or on-site audit	☒ On-site audit (Option AI)	☐ On-site audit (Option AII)	☐ Remote audit (Option B)

3. Other Certifications			
Certificate Number	**Standard(s)**	**Certificate Issued by**	**Expiry Date**
04 100 130320	ISO 9001 : 2015	TUV NORD	08/03/2025
04 104 130320	ISO 1400 : 2015	TUV NORD	08/03/2025
44 126 20 80 0044	ISO 45001: 2018	TUV NORD	08/03/2025
123320	RSPO SCC	TUV NORD	04/04/2028
RSPO789700	RSPO P & C	BSI	14/10/2027

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	**Location**	**GPS Coordinates**	
		Latitude	**Longitude**
UPOIC Mill	98 Moo 6, Nuaklong-Khao Phanom Road, Huayyoong SubDistrict, Nuaklong District, Krabi Province 81130 Thailand	8°09'12.05"N	99°01'20.50"E
Tubprik Estate	341 Moo.5, Tabprik ,Muang District , Krabi Province 81130, Thailand	8°11'45.12"N	98°53'55.40"E
-Krabinoi Division	78 Moo.4, Krabi Noi, Muang District , Krabi Province, 81130, Thailand	8°09'49.40"N	98°58'55.95"E
-Khaopanom Division	78 Moo.8, Khao Phanom, Khao Phanom District , Krabi Province 81140, Thailand	8°15'34.8"N	99°04'28.3"E
Khaokhen Estate	86 Moo.4, Kerewong, Plaipraya District , Krabi Province, 81160, Thailand	8°28'29.05"N	98°48'15.21"E
Kohnoi Estate	75/5 Moo.2,Bangawan, Prasaeng District, Surat Thani province, 84210, Thailand	8°36'40.42"N	98°59'49.40"E
Banmak Estate	157 Moo.6, Bangsawan, Prasaeng District , Surat Thani province, 84210, Thailand	8°37'30.60"N	98°55'59.80"E
Khian Sa Estate	153 Moo.13,Bansadet, Khiansa District , Surat Thani Province 84260, Thailand	8°46'20.70"N	99°07'34.60"E
Chai Buri Estate	68/5 Moo.5, Chaiburi, Chaiburi District , Surat Thani Province, 84260, Thailand	8°25'41.01"N	99°00'58.21"E

5. Description of Supply Base

New Planting Development	☒ No		☐ Yes		
Estate / Smallholders	**Total Planted (Mature + Immature) (ha)**	**HCV (ha)**	**Infrastructure & Other (ha)**	**Total Area (ha)**	**% of Planted**
Tubprik Estate	323.18	0	5.08	328.26	98.45
-Krabinoi Division	265.85	0	24.6	290.45	91.53
-Khaopanom Division	72.11	0	-	72.11	100.00
Khaokhen Estate	559.51	0	-	559.51	100.00
Kohnoi Estate	577.68	0	23.51	601.19	96.09
Banmak Estate	243.06	0	6.03	249.09	97.58
Khian Sa Estate	657.45	0	29.64	687.09	95.69
Chai Buri Estate	1015.3	0	27.2	1042.5	97.39
Total	**3,714.14**	**0**	**116.06**	**3,830.20**	**96.97**

Note:
ASA1_2 : the oil palm planted area had reduced planted area is 3.53 ha (from 3,717.52 ha to 3,714.14 ha)
- Krabinoi Division reduced oil palm planted area to infrastructure and other is 2.5 ha (from 268.20 ha to 265.85 ha)
- Banmak Estate reduced oil palm planted area infrastructure and other is 1.03 ha (from 244.09 ha to 243.06 ha)

6. Plantings & Cycle

Estate / Smallholders	**Age (Years) - ha**				**Mature**	**Immature**
	0 - 3	**4 - 14**	**15 - 25**	**>25**		
Tubprik Estate	0	276.78	46.4	0	323.18	0
- Krabinoi field	3.35	2.2	247.23	13.07	262.5	3.35
- Khaopanom Field	0	48.05	24.06	0	72.11	0
Khaokhen Estate	0	0	559.51	0	559.51	0
Kohnoi Estate	53.5	147.25	374.19	2.74	524.18	53.5
Banmak Estate	65.9	0	177.16	0	177.16	65.9
Khian Sa Estate	0	450.85	0	206.6	657.45	0
Chai Buri Estate	0	0	1.12	1014.18	1015.3	0
Total (ha)	**122.75**	**925.13**	**1429.67**	**1236.59**	**3591.39**	**122.75**

Note: Only Mature area is considered as production area

7. Summary of Certified Tonnage of FFB (Own Certified Scope)

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (15 Oct 2023 to 14 Oct 2024)	Actual (1 Jul 2023 to 30 Jun 2024)		Forecast (15 Oct 2024 to 14 Oct 2025)
		Previous license period (1 Jul 2023 to 14 Oct 2023)	Current license period (15 Oct 2023 to 30 Jun 2024)	
Tubprik Estate	6,964.95	1,531.09	5,931.11	8,079.50
Krabinoi & Khaopanom Division	7,285.64	348.32	6,229.50	7,319.59
Khaokhen Estate	12,058.18	1,069.42	11,128.90	12,239.28
Kohnoi Estate	12,449.77	560.33	10,228.80	11,466.44
Banmak Estate	5,191.50	1,031.24	2,444.51	2,768.13
Khian Sa Estate	14,168.91	1,124.12	11,065.03	15,614.44
Chai Buri Estate	21,881.05	6,614.36	6,224.96	12,691.25
Total	**80,000**	**12,278.88**	**53,252.81**	**70,178.63**

Note:

1. ASA2_2: extension time from 15 Oct 2023 to 14 Nov 2023. (No volume extension)

2. Despite adding the MB Module to the Scope of Certification, United Palm Oil Industry Public Company Limited (UPOIC) still processes only FFBs from its owned supply bases and other UPOIC-owned plantations/estates certified against the RSPO P&C.

In line with this operational framework, any RSPO Identity Preserved (IP) Certified Sustainable Palm Oil (CSPO) or RSPO IP Certified Sustainable Palm Kernel (CSPK) products are only downgraded to RSPO Mass Balance (MB) CSPO or RSPO MB CSPK after being loaded into the truck tank or truck trailer for transportation to the refinery or KCP, as determined by the Marketing Department.

Therefore, for the period of 15 Oct 2024 to 14 Oct 2025, the forecast volume as below:

Products	Forecast (MT) (15 Oct 2024 to 14 Oct 2025)	
FFB	IP	66,669.70
	MB	3,508.93
CSPO	IP	10,526.79
	MB	701.78
CSPK	IP	3,333.48
	MB	175.45

The estimated volume of 5% for each MB (Mass Balance) product is intended for PalmTrace data entry despite no actual MB volume processed.

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (15 Oct 2023 to 14 Oct 2024)	Actual (1 Jul 2023 to 30 Jun 2024)		Forecast (15 Oct 2024 to 14 Oct 2025)
		Previous license period (1 Jul 2023 to 14 Oct 2023)	Current license period (15 Oct 2023 to 30 Jun 2024)	
N/A		N/A	N/A	
Total		**N/A**		
Note:				

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (15 Oct 2023 to 14 Oct 2024)	Actual (1 Jul 2023 to 30 Jun 2024)		Forecast (15 Oct 2024 to 14 Oct 2025)
		Previous license period (1 Jul 2023 to 14 Oct 2023)	Current license period (15 Oct 2023 to 30 Jun 2024)	
32 of Collected points and 123 of Independent Small holders	188,000.00	42,390.75	128,523.83	
Total	**188,000.00**	**170,914.58**		

Note: forecast depend on UC management
32 of Collected points and 123 of Independent Small holders
e.g. Kanyakarn Palm collected point, Thanakrit Collected point , ISH code 11002113, 11001890 and etc.

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	**Month - Year**	**Volume of FFB from certified supply base (mt)**	**Volume of FFB from uncertified supply base (mt)**	**Total FFB/Month (mt)**
1	Jul-23	3,565.38	12,616.73	16,182.11
2	Aug-23	4,296.29	14,818.26	19,114.55
3	Sep-23	2,868.79	10,414.55	13,283.34
4	1-14 Oct 2023	1,548.42	4,541.21	6,089.63
	15-31 Oct 2023	2,605.35	3,655.09	6,260.44
5	Nov-23	3,635.21	8,690.13	12,325.34
6	Dec-23	1,519.80	2,658.44	4,178.24
7	Jan-24	3,811.34	6,170.17	9,981.51
8	Feb-24	5,035.69	8,458.80	13,494.49

9	Mar-24	8,582.24	25,439.89	34,022.13
10	Apr-24	8,780.18	29,345.83	38,126.01
11	May-24	11,549.45	23,617.80	35,167.25
12	Jun-24	7,733.55	20,487.68	28,221.23
	TOTAL	**65,531.69**	**170,914.58**	**236,446.27**

Note:

1. Previous certificate & license (period Jul 2023 to 14 Oct 2023): certified FFB is 12,278.88 mt and non-certified FFB is 42,390.75 mt, total is 54,669.63 mt
2. Current certificate & license (period 15 Oct 2023 to Jun 2024): certified FFB is 53,252.81mt and non-certified FFB is 128,523.83 mt, total is 181,776.64 mt

10. Summary of Certified Tonnage (MT) (not applicable for ISS)

Estimated last year (15 Oct 2023 to 14 Oct 2024)	**Actual (1 Jul 2023 to 30 Jun 2024)**		**Forecast (15 Oct 2024 to 14 Oct 2025)**
	Previous license period (1 Jul 2023 to 14 Oct 2023)	Current license period (15 Oct 2023 to 30 Jun 2024)	
FFB	**FFB**		**FFB**
80,000 mt	12,278.88 mt	53,252.81 mt	70,178.63 mt
	TOTAL	65,531.69 mt	
CPO (OER: 20 %)	**CPO (OER: 20.32%)**	**CPO (16.57%)**	**CPO (OER: 20 %)**
16,000 mt	2,495.07 mt	8,823.99 mt	14,035.73 mt
	TOTAL	11,319.06 mt	
PK (KER: 5.24 %)	**PK (KER: 5.65%)**	**(KER: 4.88%)**	**PK (KER: 5 %)**
4,192 mt	693.76 mt	2,598.74 mt	3,508.93 mt
	TOTAL	3,292.49 mt	

Note:

Previous license period (1 Jul 2023 to 14 Oct 2023):

- CPO/IP: total is 5,704.69 mt, remaining from 30 Jun 2023; CPO/IP is 3,277.62 mt , produced is 2,427.07 mt, sold as CPO/MB (downgrade) is 2,240.37 mt, remaining 3,464.32 mt
- CPO/MB: total is 262 mt, remaining from 30 Jun 2023; CPO/MB is 194 mt , produced is 68 mt
- PK/MB: total 782.26 mt, remaining from 30 Jun 2023:PK/MB is 88.5 mt, produced is 693.76 mt

Remaining CPO and PK cannot carried over .

Current license period (15 Oct 2023 to 30 Jun 2024):

- Certified CPO: produced a total of 8,823.99 mt, with 8,635.99 mt as CPO/IP and 188 mt as CPO/MB. Sold as CPO/IP is 1600.39. mt, and downgraded to CPO/MB is 6,141.34 mt. **Therefore, as of 30 Jun 2024, the remaining CPO/IP is 1,082.26 mt.**
- CPO/MB produced is 188 mt, with a remaining amount of 0 mt.
- PK/IP produced is 2,598.74 mt, sold as PK/MB is 1,200 mt. **Therefore, as of 30 Jun 2024, the remaining PK/IP is 1,398.74 mt.**

- For every batch of production of CPO/IP, the first 2.0 MT of CPO are downgraded to the CPO/MB category (as part of the flushing process). The palm oil mill has specifically designated CS tank no.4, nut silo no.3, kernel drying silo no.4 and 5 and CPO storage tank no.1 and 6 for storage of CPO/IP.
- The product CPK/IP (Downgrade to MB) will be stored in designated kernel drying silos no.4 and 5. These CPK/IP will be loaded to the PK crushing facilities (PK crushing mill), which are certified under RSPO SCC standard. PK silo 1, 2 & 3 are non-certified.

Forecast (15 Oct 2024 to 14 Oct 2025): used *OER: 20 % and KER: 5 % based on form previous experience and* Ratio of IP : MB = 95% : 5%

Despite adding the MB Module to the Scope of Certification, United Palm Oil Industry Public Company Limited (UPOIC) still processes only FFBs from its owned supply bases and other UPOIC-owned plantations/estates certified against the RSPO P&C.

In line with this operational framework, any RSPO Identity Preserved (IP) Certified Sustainable Palm Oil (CSPO) or RSPO IP Certified Sustainable Palm Kernel (CSPK) products are only downgraded to RSPO Mass Balance (MB) CSPO or RSPO MB CSPK after being loaded into the truck tank or truck trailer for transportation to the refinery or KCP, as determined by the Marketing Department.

Therefore, for the period of 15 Oct 2024 to 14 Oct 2025, the forecast volume as below:

Products	Forecast (MT) (15 Oct 2024 to 14 Oct 2025)	
FFB	IP	66,669.70
	MB	3,508.93
CSPO	IP	10,526.79
	MB	701.78
CSPK	IP	3,333.48
	MB	175.45

The estimated volume of 5% for each MB (Mass Balance) product is intended for PalmTrace data entry despite no actual MB volume processed.

10A. Monthly Records of Certified CPO & PK since the last audit

No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	Jul-23	724.49	201.44
2	Aug-23	873.01	242.74
3	Sep-23	582.94	162.09
4	1-14 Oct 2023	314.64	87.49
	15-31 Oct 2023	431.71	127.14
5	Nov-23	602.35	177.40
6	Dec-23	251.83	74.17
7	Jan-24	631.54	185.99
8	Feb-24	834.41	245.74
9	Mar-24	1,422.08	418.81
10	Apr-24	1,454.88	428.47
11	May-24	1,913.74	563.61

12	Jun-24	1,281.45	377.40
	TOTAL	**11,319.06**	**3,292.49**

Note:

Previous license period (1 Jul 2023 to 14 Oct 2023):

- CPO/IP: total is 5,704.69 mt, remaining from 30 Jun 2023; CPO/IP is 3,277.62 mt , produced is 2,427.07 mt, sold as CPO/MB (downgrade) is 2,240.37 mt, remaining 3,464.32 mt
- CPO/MB: total is 262 mt, remaining from 30 Jun 2023; CPO/MB is 194 mt , produced is 68 mt
- PK/MB: total 782.26 mt, remaining from 30 Jun 2023:PK/MB is 88.5 mt, produced is 693.76 mt

Remaining CPO and PK cannot carried over .

Current license period (15 Oct 2023 to 30 Jun 2024):

- Certified CPO: produced a total of 8,823.99 mt, with 8,635.99 mt as CPO/IP and 188 mt as CPO/MB. Sold as CPO/IP is 1600.39 mt, and downgraded to CPO/MB is 6,141.34 mt. **Therefore, as of 30 Jun 2024, the remaining CPO/IP is 1,082.26mt.**
- CPO/MB produced is 188 mt, with a remaining amount of 0 mt.
- PK/IP produced is 2,598.74 mt, sold as PK/MB is 1,200 mt. **Therefore, as of 30 Jun 2024, the remaining PK/IP is 1,398.74 mt.**

11. Summary of Actual Volume sold

	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
Current License period (15 Oct 2023 to 30 Jun 2024)					
CPO (MT)	7,841.58	0	0	0	**7,841.58**
PK (MT)	1,200	0	0	0	**1,200**
Credits	0	0	0	0	**0**
Previous License period (1 Jul 2023 to 14 Oct 2023)					
CPO (MT)	2,240.37	0	0	0	**2,240.37**
PK (MT)	600	0	0	0	**600**
Credits	0	0	0	0	**0**

Note:

1. Previous certificate & license (period Jul 2023 to 14 Oct 2023): Certified CPO Sold 2,240.37 mt (Only CPO/MB) and Certified PK Sold 600 mt (Only PK/MB)
2. Current certificate & license (period 15 Oct 2023 to Jun 2024): Certified CPO Sold 7,841.58 mt (CPO/IP 1,600.39 mt and CPO/MB is 6,141.34 mt) and Certified PK Sold 1,200 mt (Only PK/MB)

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)

No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	306.21	0
2	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	125.66	0
3	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	382.65	0

4	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	255.87	0
5	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	259.14	0
6	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	307.46	0
7	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	271.5	0
8	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	30.26	0
9	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	301.62	0
10	United Palm Oil Industry Public Company Limited	RSPO_PO1000000150	0	600
11	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	211.63	0
12	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	60.72	0
13	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	124.08	0
14	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	31.02	0
15	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	246.37	0
16	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	181.97	0
17	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	124.82	0
18	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	94.48	0
19	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	335.42	0
20	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	255.68	0
21	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	256.51	0
22	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	410.9	0
23	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	414.34	0
24	United Palm Oil Industry Public Company Limited	RSPO_PO1000000150		400
25	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	97.24	0
26	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	94.85	0
27	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	95.37	0
28	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	97.04	0
29	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	96	0
30	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	119.36	0

31	United Palm Oil Industry Public Company Limited	RSPO_PO1000000150	0	800
32	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	188.71	0
33	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	313.63	0
34	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	31.56	0
35	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	93.69	0
36	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	125.27	0
37	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	281.37	0
38	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	318.08	0
39	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	401.08	0
40	AI Energy Public Company Limited	RSPO_PO1000000546	318.2	0
41	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	154.61	0
42	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	158.22	0
43	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	312.42	0
44	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	218	0
45	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	126.67	0
46	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	187.98	0
47	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	190.32	0
48	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	125.35	0
49	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	314.02	0
50	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	316.43	0
51	Patum Vegetable Oil Company Limited	RSPO_PO1000000366	218.32	0
52	Lam Soon (Thailand) Public Company Limited-Bangpoo Plant	RSPO_PO1000000433	99.85	0
		TOTAL	**10,081.95**	**1,800.00**

Note:

1. Previous certificate & license (period Jul 2023 to 14 Oct 2023) no.1-10 : Certified CPO Sold as CPO/MB 2,240.37 mt and Certified PK Sold 600 mt
2. Current certificate & license (period 15 Oct 2023 to Jun 2024) no.11-52:

- Certified CPO total sold 7,741.73 mt, with 1,600.39 mt as CPO/IP and 6,141.34 mt as CPO/MB.
- Certified PK total sold 1,200 mt, with 1,200 mt as PK/IP

11B. Records of certified CPO & PK Sold under other schemes since the last audit (if any)				
No.	**Buyers Name**	**Scheme Name**	**Certified CPO Sold (MT)**	**Certified PK Sold (MT)**
N/A	N/A	N/A	N/A	N/A
		TOTAL	**N/A**	**N/A**
Note: The certification unit not sold under other schemes.				

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	**Buyers Name**	**CPO Sold (MT)**	**PK Sold (MT)**
N/A	N/A	N/A	N/A
	TOTAL	**N/A**	**N/A**
Note: The certification unit not sold as conventional.			

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	**Buyers Name**	**PalmTrace Trading License Number**	**RSPO Credits of Certified CPO Sold**
N/A	N/A	N/A	N/A
		TOTAL	**N/A**
Note: *The certification unit not sold as credit*			

12. Independent Smallholders Certified Tonnage (MT) / Volume									
	Estimated last year (key in period)			**Actual (key in period)**			**Forecast (key in period)**		
Phase	**Eligibility**	**MS A**	**MS B**	**Eligibility**	**MS A**	**MS B**	**Eligibility**	**MS A**	**MS B**
	40%	**70%**	**100%**	**40%**	**70%**	**100%**	**40%**	**70%**	**100%**
FFB			N/A			N/A			N/A
IS-CPO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CPKO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CPKE	N/A	N/A		N/A	N/A		N/A	N/A	
CPK	N/A	N/A		N/A	N/A		N/A	N/A	

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	**Month - Year**	**FFB (MT)**	**Certified CPO (MT)**	**Certified PK (MT)**	**Certified PKO (MT)**	**Certified PKE (MT)**
N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL		**N/A**	**N/A**	**N/A**	N/A	N/A
Note: It is required for ISH audits, therefore this is Not applicable						

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	**FFB Conventional**	**FFB Other schemes**	**IS-CPO**	**CPK**	**IS-CPKO**	**IS-CPKE**
Current License period (N/A)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				
Previous License period (N/A)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				

13A. Records of Certified FFB, CPO, PK & PKE (including credits) sold since the last audit							
No.	**Buyers Name**	**PalmTrace Trading License Number**	**FFB Sold (MT)**	**Certified CPO Sold (MT)**	**Certified PK Sold (MT)**	**Certified PKO Sold (MT)**	**Certified PKE Sold (MT)**
	NA						
		TOTAL					
Note:							

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)
Suite 29.01 Level 29, The Gardens North Tower,
Mid Valley City, Lingkaran Syed Putra,
59200 Kuala Lumpur, Malaysia.
Tel +60 (3) 9212 9638; Fax +60 (3) 9212 9639
Representative: Dr. Chaiyaporn Seekao (Chaiyaporn.Seekao@bsigroup.com)
Website: www.bsigroup.com

BSI is a leading global provider of management systems assessment and certification, with more than 92,000 certified locations and clients in over 193 countries. BSI is the UK's National Standards Body. BSI provides independent, third-party certification of management systems. BSI is ASI Accredited (ASI-ACC-067) to conduct RSPO assessment since 31/10/2014 with accredited office located at Kuala Lumpur, Malaysia.

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on 8-11 Jul 2024. The audit programme is included as Section 2.3.

The approach to the audit was to treat the mill and supply base as an RSPO Certification Unit. A range of occupational health and safety, environmental, best practice management, and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas, local communities engagement and workers welfare and safety.

The Critical NC close out on-site assessment was conducted on 16 Sep 2024. The audit programs are included in Section 2.3.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data. Thailand National Interpretation 2021 of the RSPO P&C 2018 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

The minimum sample size is four estates. Sample size for certification unit with more than four (4) estates were determined based on formula N = (√y) x (z) where y is the number of estates and where z is the multiplier defined by risk assessment.The sampled smallholder listed in Appendix E.

Meetings were held with stakeholders to seek their views on the performance of the United Palm Oil Industry Public Company Limited (UPOIC Mill and its Supply Bases) with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 3.4.

The non-conformities for this audit are detailed in Section 3.3 and unless it is stated in this section, all previous nonconformities including minor nonconformities are remains closed.

This report is structured to provide a summary of assessment finding as provided in Appendix A. The assessment was conducted based on risk based approach sampling and therefore nonconformities may exist.

For Initial, Re-certification and Extension of Scope assessment, the report was externally reviewed by approved external peer reviewer prior to certification decision by BSI.

For Annual surveillance assessment, the report was internally reviewed and approved by BSI qualified certification reviewer.

The following table would be used to identify the locations to be audited each year in the 5 year cycle

Assessment Program					
Name (Mill / Supply Base)	**Year 1** (Re-Certification)	**Year 2** (ASA1-1)	**Year 3** (ASA1-2)	**Year 4** (ASA1-3)	**Year 5** (ASA1-4)
United Palm Oil Industry Public Company Limited	x	x	x	x	x
Tubprik Estate (TP)	x	x	x		x
Krabinoi Division (KB)	x		x		
Khaopanom Division (KPN)	x		x		
Khaokhen Estate (KK)	x		x		x
Kohnoi Estate (KN)	x	x		x	
Banmak Estate (BM)		x		x	x
Khian Sa Estate (KS)	x		x	x	
Chai Buri Estate (CB)		x	x	x	x

Tentative Date of Next Visit: July 1, 2015 - July 4, 2015

Total Number of Mandays: 16.50

2.2 BSI Assessment Team

Name	Role	Competency
Chongrak Takard	Team Leader	**Education:** Bachelor of Science: Plant Protection (Plant Pathology) from Maejo University, Thailand in 1998, and a Master of Arts: Human Resource Development (HRD) from Ramkhamhaeng University, Thailand in 2016. **Work experience:** more than 10 years of working experience where makes her familiar with local/regional knowledge of local laws, also undergone ISO9001, SA8000, TLS, SMETA, Social Second party audit (social audit), has been working in the agriculture sector for more than 10 years prior to joining BSI group. 5 years working experience as Sustainability Auditor for RSPO P & C, RISH and SCC Scheme. **Training attended:** successfully completed the Quality Management System Auditor/Lead Auditor Course ISO9001:2015, ISO14001:2015 Lead auditor IRCA 14154 EMS, BS OHSAS 18001:2007 standard, CQI-IRCA Certified : PR356: OHSMS ISO 45001:2018 Lead Auditor Conversion Training Course, Thai Labour Standard TLS Lead auditor TLS 8001, SA8000 Basic auditor Course and SA8000 Advances Auditor Course, ESEP Lead auditor course, RSPO P&C-endorsed P&C Lead Auditor course, refresher course for RSPO endorsed P&C lead auditor, RSPO ISH Training (RISS 2019) as part of the qualification for RSPO Auditors in fulfilling the

		requirements of 4.8.6(f) of the RSPO Certification System 2020 and RSPO endorsed RSPO SCCS Lead Auditor **Language proficiency:** fluent in Thai language and moderate in English. **Aspect covered in this audit:** ☒ Good Agriculture Practice ☐ Health and Safety ☒ Supply chain requirements ☒ Social ☒ Environmental ☒ Market Communication and claim requirements ☒ ISH context (ICS, internal audit, policy, business planning and trading system)
Mr.Supiwat Nentakong(SWN)	Team Member	**Education:** He has graduated with Bachelor of Science (Fisheries) KASETSART University, Thailand in 1998. **Work Experience:** He is oil palm plantation owner. Hence, he has more than 10 years' experience in working in the palm oil sector and more then 5 years working experience as RSPO Auditor and 1 years working experience as RSPO Lead Auditor. His knowledge in agriculture sector (oil palm) has been evaluated through interview and demonstrated by directly involved in managing oil palm belong to his family. **Training attended:** Completed ISO 9001 Lead Auditor course, Endorsed RSPO P&C Lead Auditor course, refresher course for RSPO endorsed P&C lead auditor on 15 -18 Feb 2021 and RSPO ISH Training (RISS 2019) as part of the qualification for RSPO Auditors in fulfilling the requirements of 4.8.6(f) of the RSPO Certification System 2020 on 14 -16 Mar 2022 by RSPO, Endorsed RSPO SCCS Lead Auditor course, ISO 14001, ISO 45001 Lead Auditor course, RSPO ISH Training (RISS 2019) as part of the qualification for RSPO Auditors in fulfilling the requirements of 4.8.6(f) of the RSPO Certification System 2020 on 14 -16 Mar 2022 by RSPO **Language proficiency:** fluent in Thai language and moderate in English. **Aspect covered in this audit:** ☒ Good Agriculture Practice ☒ Health and Safety ☒ Supply chain requirements ☒ Social ☒ Environmental
Ms.Jutamas Gunthong (JMK)	Team Member	**Education:** Hold a Bachelor degree of Science (Fisheries), Kasetsart University, Thailand and Master degree of Science in Aquaculture and Aquatic Resources Management, Asian Institute of Technology, Thailand. **Work Experience:** Over 12 years of working experience as consultant/trainer of conformity assessment standards (e.g. ISO/IEC 17065, ISO/IEC 17021-1) and ICS for group certification of agricultural scope (Food crops, Rice, Aquatic animals) including certification of oil palm plantation. She also has audit experience and technical knowledge for audit GAP/Organic standards which according to ISO 19011. **Training attended:** Successfully completed the Quality Management System Auditor/Lead Auditor Course ISO 9001:2015, ISO 14001:2015, OHSAS 18001 (now ISO 45001), Endorsed RSPO P&C Lead Auditor Course, RSPO SCCS Lead Auditor course, RSPO ISH Training (RISS 2019) and also conformity assessment such as ISO/IEC 17020, ISO/IEC 17024, ISO/IEC 17065 and ISO/IEC 17021-1 **Language proficiency:** Fluent in Thai language and moderate in English.

		Aspect covered in this audit: ☒ Good Agriculture Practice ☒ Health and ☒ Environmental
Ms. Jettana Insuwan (JTI)	**Team member and TL under supervision**	**Education:** Bachelor's degree of Environmental science ,Silpakorn University and Bachelor's degree of Occupational health and safety ,Sukhothai Thummathirat university **Work Experience:** She is an oil palm plantation owner and worked at Oil Palm Mill, including Group manager of the independent smallholder (ISH) Smothong Sustainable palm oil Production community enterprise and Sustainable palm oil production (Thachana-Chaiya) community enterprise. Hence, she has more than 5 years' experience working in the palm oil sector and more than 3 years of working experience as RSPO P & C, RISH, and SCC internal auditor before joining with BSI group. Her knowledge in the agriculture sector (oil palm) has been evaluated through interviews and demonstrated by being directly involved in managing oil palm belonging to her family. **Training attended:** Successfully completed the Quality Management System Auditor/Lead Auditor Course ISO9001:2015, ISO14001:2015,ISO 45001:2018, Endorsed RSPO P&C Lead Auditor Course, Refresher course for Endorsed RSPO P&C Lead Auditor, RSPO ISH Training (RISS 2019) **Language proficiency:** Fluent in Thai language and moderate in English. **Aspect covered in this audit:** ☒ Good Agriculture Practice ☒ Health and Safety ☒ Environmental

Accompanying Persons:

Name	Role
None.	None

2.3 Assessment Plan

The Assessment plan was sent to the client prior to the assessment

Date	Time	Subjects	Chongrak	Supiwat	Jutamas	Jettana
Monday, 08 Jul 2024 (Day 1: 4.25 MDs)	08:00-09:00	**Surat Thani International Airport** Travelling to **Khian Sa Estate (Khiansa District , Surat Thani Province)**	√	√	√	√
	09:00-10:00	Description of activity for each day, including travelling/flight detail, opening meeting, documentation review, site visit, closing meeting, etc -Verify the effectiveness of the previous audit closed Critical NC: 2368090-202307-M1 /Major 3.8.6 (C) - Verify the effectiveness of the previous audit closed Critical NC:2368090-202307-M2/ Major/ 6.6.2(C).	√	√	√	√

Date	Time	Subjects	Chongrak	Supiwat	Jutamas	Jettana
	10:00-11:00	Field Operations (Spraying, Harvesting, Manuring, etc.) - Boundary Stone - High Conservation Value Area - Riparian/Watercourses Protection - Waste Management Plan - Storage Facilities - Workers Housing - Worker interview - Etc.	√	√	√	√
	11:00-12:00	Document Review P1 – P7 **(Khian Sa Estate**): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM, HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.) Including Supply Chain Requirements for Mill IP and Mass Balance Table FFB Suppliers List & Volume CPO & PK Buyers List & Volume Production Reports	√	√	√	√
	12:00-13:00	**Lunch break with Travelling to Chai Buri Estate (Surat Thani province, 84210, Thailand)**	√	√	√	√
	13:00-15:00	Field Operations (Spraying, Harvesting, Manuring, etc.) - Boundary Stone - High Conservation Value Area - Riparian/Watercourses Protection - Waste Management Plan - Storage Facilities - Workers Housing - Worker interview Etc.	√	√	√	√
	15:00-18:00	Document Review P1 – P7 (**Chai Buri Estate**): General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM, HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.) Including Supply Chain Requirements for Mill IP and Mass Balance Table FFB Suppliers List & Volume CPO & PK Buyers List & Volume Production Reports	√	√	√	√
	18:00-18:30	Interim closing briefing of Day 1	All			
Tuesday, 09 Jul 2024	08:30-09:30	Travelling to **Khaopanom Division (Khao Phanom District, Krabi Province)**	√	√	√	√

Date	Time	Subjects	Chongrak	Supiwat	Jutamas	Jettana
(Day 2: 4.25 MDs)	09:30-11:00	Field Operations (Spraying, Harvesting, Manuring, etc.) - Boundary Stone - High Conservation Value Area - Riparian/Watercourses Protection - Waste Management Plan - Storage Facilities - Workers Housing - Worker interview - Etc.	√	√	√	√
	11:00-13:00	Lunch time with Travelling to Khaokhen Estate (Plaipraya District , Krabi Province)	√	√	√	√
	13:00-15:00	Field Operations (Spraying, Harvesting, Manuring, etc.) - Boundary Stone - High Conservation Value Area - Riparian/Watercourses Protection - Waste Management Plan - Storage Facilities - Workers Housing - Worker interview - Etc.	√	√	√	√
	15:30-18:00	Document Review P1 – P7 **(Khaopanom Division and Khaokhen Estate):** General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM, HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.) Including Supply Chain Requirements for Mill IP and Mass Balance Table FFB Suppliers List & Volume CPO & PK Buyers List & Volume Production Reports	√	√	√	√
	18:00 - 18.30	Interim closing briefing of Day 2	All			
Wednesday 10 Jul 2024 (Day 3; 4.00 MDs)	08:30-09:30	Travelling to **Krabinoi Division (Krabi Noi, Muang District , Krabi Province)**	√	√	√	√
	09:30-10:30	Field Operations (Spraying, Harvesting, Manuring, etc.) - Boundary Stone - High Conservation Value Area - Riparian/Watercourses Protection - Waste Management Plan - Storage Facilities - Workers Housing - Worker interview - Etc.	√	√	√	√

Date	Time	Subjects	Chongrak	Supiwat	Jutamas	Jettana
	10:30-12:00	Document Review P1 – P7 **(Krabinoi Division)**: General Documentation e.g. Legal, Manual and Procedure, production & monitoring records, IPM, HCV records, SEIA documents & records, OSH records, review pay documents, records of communication with stakeholder/workers representatives, new planting, CIP and implementation & etc.) Including Supply Chain Requirements for Mill IP and Mass Balance Table FFB Suppliers List & Volume CPO & PK Buyers List & Volume Production Reports	√	√	√	√
	12:00-13:00	Lunch Time and travelling to **UPOIC POM**	All			
	13.00-15:00	**Site Inspection (UPOIC POM)** a. Mill Operations b. Health & safety c. Emergency response d. Waste Management Plan e. Storage Facilities f. Workers Housing g. Etc.	√	√	√	√
	13:00-17:30	**Document Review (UPOIC POM)** ***Principle 3:*** Optimize productivity, efficiency, positive impacts and resilience. **Supply Chain Requirements for Mill** - Documented Procedures - IP and Mass Balance Table - FFB Suppliers List & Volume - CPO & PK Buyers List & Volume - Palm-trace Transactions - Production Reports, Conversion Factors - Verify the effectiveness of the previous audit closed Critical NC: 2368090-202307-M1 /Major 3.8.6 (C) **Principle 4:** Respect Community and Human Rights and Deliver Benefits **Principle 6:** Respect Workers Rights and Conditions - Verify the effectiveness of the previous audit closed Critical NC:2368090-202307-M2/ Major/ 6.6.2(C).	√			√

Date	Time	Subjects	Chongrak	Supiwat	Jutamas	Jettana
		Document Review (UPOIC POM) • **Principle 1:** Behave Ethically and Transparently • **Principle 2:** Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction • **Principle 5:** Support Smallholder Inclusion (If Applicable) • **Principle 7:** Protect, Conserve and Enhance Ecosystems and the Environment		√	√	
	17:30-18:00	Interim closing briefing of Day 3	All			
Thursday 11 Jul 2024 (Day 4)	09:00-10:00	**Stakeholder Consultation by Phone (UPOIC MILL) from** Workers' representatives, Previous Land Owner, Local Government agencies and Local communities / Local NGO 1. Head of Village Moo. 13 Bann Sadej sub-district, Kiensa District Surat Thani province 2. Head of Village Moo. 2 Krabi Noi sub-district, Muang District Krabi province 3. Head of Village Moo. 6, Huy Yoong sub-district, Nuakhlong District, Krabi province 4. The villager located at Village Moo. 3 nearby, Khao Khen estate. 5. Security service provider at Krabi Noi Division 6. Thanakrit Collected point representative 7. orkers' representatives of casual workers at KS estate 8. Workers' representatives of casual workers at Khao Khen estate	√	√	√	√
	10:00-16:00	Document Review for cover all continued from Day 1 to Day 3	√	√	√	√
	12:00-13:00	Lunch Time	All			
	16:00-17:00	**Prepared closing meeting**	All			
	17:00-18:00	**Closing meeting and end of ASA 1_2**	All			

Closing CARs On site on 16 Sep 2024

Date	Time	Subjects	CHONGRAK
Monday, 16 Sep 2024	09.00-09.15	Opening briefing by the audit team leader for Closing CARs	√
	10:00-12:00	Site observed at - Khao Khen Estate - KPN estate - POM (Mill) The water intake points next to Pakasai Canal.	
	09.15 -12.00	Verification of effective implementation of corrective and corrective action for 2 Major CARs and 3 Minor CARs 1. 2518843-202407-M1, Critical, Criteria 7.1.1 2. 2518843-202407-M2, Critical, Criteria 7.8.2 3. 2518843-202407-N1, Minor, Criteria 6.7.2 4. 2518843-202407-N2, Minor, Criteria 7.3.3 5. 2518843-202407-N3, Minor, Clause 2.3.2	√
	12.00-13.00	Lunch break	
	13.00-17.00	Cont. Verification of effective implementation of corrective and corrective action from morning	√
	17.00-18.00	Closing meeting	

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Not applicable because all units (both mill and supply bases) of UPOIC are in the scope of certification. There is no uncertified management unit where is owned by Lam Soon (Thailand) PCL.	Not Applicable
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	Not applicable because all units (both mill and supply bases) of UPOIC are in the scope of certification. There is no uncertified management unit where is owned by Lam Soon (Thailand) PCL.	Not Applicable
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	There is no new acquisitions of land done by the certification unit since last audit	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Not applicable, due to no any deviations from these maximum periods, did the certification unit request for approval by the RSPO Secretariat.	Not Applicable
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	Not applicable, There has been no TBP	Not Applicable
Have there been any isolated lapses in implementation of the plan? If yes a **Minor** non-compliance shall be raised	Not applicable, There has not been any isolated lapses in implementation of the plan.	Not Applicable
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a **Major** non-compliance shall be raised	Not applicable, Time Bound Plan section (Section 4.2.1) which was submitted to RSPO. There has not been any isolated lapses in implementation of the plan.	Not Applicable
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	All planted area has been developed before 2000 and/or majority of planted area are more than 1 planting cycle	Complied

Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure.	Not applicable, because there is no uncertified units	Not Applicable
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	Not applicable, because there is no uncertified units	Not Applicable
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	Not applicable, because there is no uncertified units	Not Applicable
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	Not applicable, because there is no uncertified units	Not Applicable
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	Not applicable, because there is no uncertified units	Not Applicable
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	Not applicable, because there is no uncertified units	Not Applicable
Have there been any stakeholder (including NGO) consultation conducted?	Not applicable, because there is no uncertified units	Not Applicable

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	**Remarks**	**Compliance**
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	UPOIC was not implementing the scheme smallholders and scheme out-growers.	Not Applicable

Approved Time Bound Plan

N/A

3.3 Details of Nonconformities

The nonconformities are listed below. The findings summary of the assessment by criteria are listed in Appendix A.

During this Assessment there were Two (2) Critical; three (3) Minor nonconformities and 0 of Opportunity For Improvement raised. The United Palm Oil Industry Public Company Limited (UPOIC) Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The implementation of the Corrective Actions for the Critical Nonconformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-conformity			
NCR Ref #	**2518843-202407-M1**	**Issued Date**	**11 Jul 2024**
Due Date	**10 Oct 2024**	**Closure Date**	**16 Sep 2024**
Indicator & Category (Critical / Minor)	7.1.1 / Critical		
Statement of Nonconformity:	The organization has not implemented and monitored the IPM plan to ensure effective pest control.		
Requirement Reference:	The IPM plan must be implemented and monitored to ensure effective pest control		
Objective Evidence:	Based on assessment inspections of KS, KK, and KPN estate, no documentary evidence was found of the IPM plan being applied or developed to expand habitats for natural predators and parasitoids. Additionally, there was no evidence of habitat expansion or approval for breaking the lifecycle of bagworm using cypermethrin 35%.		
Corrections:	1. (KS/KPN) Plan to increase IPM points where pests inhabit, such as planting additional Antigonon leptopus and Turnera subulata as replanting plants. 2. (KK) Add an additional procedure to WI-EST-049 'Care and Maintenance of Palm Oil' for when an infestation of caseworms erupts.		
Root Cause Analysis:	1. (KS) The estate has partially planted a trap crop. Nevertheless, the drought from late last year to early this year resulted in the death of some of these plants, and there are no plans for additional replanting. 2. (KPN) Last year, there was an infestation of worms across the area, but it ceased when the rain came. The reduced infestation led the staff to be unaware that they needed to expand the IPM in accordance with the infestation. 3. (KK) The staff received verbal approval from the management to use cypermethrin, so there was no written approval request.		
Corrective Actions:	(Every estate) 1. Plan to survey the damage caused by worms at the beginning of the dry season, which is the period when infestation is commonly found, by conducting surveys at least once a month.		

	2. Create a continuous monthly follow-up list. If any trap crops die, proceed the cultivation and replantation. 3. If worm infestations are found in multiple areas, consider adding pest control methods using colored lights to attract insects. 4. Train employees on the procedures regarding actions to take when an infestation is detected.
Assessment Conclusion:	From onsite assessment found the corrections and corrective actions have been implemented as follows; - The site appointment for each estate to survey the damage caused by worms at the beginning of the dry season, which is the period when infestation is commonly found, by conducting surveys at least once a month, the result was not found significant for all estate. - The site established the IPM Project Management plan implement since on 31 Jul 2024 -30 Aug 2024. - Each section is assigned to plant morning glory and golden trumpet tree, with monthly monitoring by the supervisor. - For example: (KS/KPN) Plan to increase IPM points where pests inhabit, such as planting additional Antigonon leptopus and Turnera subulata as replanting plants and (KK) Add an additional procedure to WI-EST-049 'Care and Maintenance of Palm Oil' for when an infestation of caseworms erupts. - Training on IPM program for allconcerned employee on 8 Aug 2024 such as KN Estate Mr. Sornarin/ Estate meneger, Ms. Manee / Admin of Esate and Mr. Weeranate/ Supervisor, and KK Estate mr. Nopparat/Supervisor, Mr. Chayaphol/Supervisor, Mr. Natthaphol, Supervisor - Create a continuous monthly follow-up list. If any trap crops die, proceed the cultivation and replantation. Based on evidence verification, the non-conformity is found to be effectively closed on 16 Sep 2024, with sufficient evidence of implementation. Continuous implementation will be further verified in the next surveillance audit.

Non-conformity			
NCR Ref #	**2518843-202407-M2**	**Issued Date**	**11 Jul 2024**
Due Date	**10 Oct 2024**	**Closure Date**	**16 Sep 2024**
Indicator & Category (Critical / Minor)	7.8.2/ Critical		
Statement of Nonconformity:	The organization has not yet maintained and rehabilitated appropriate riparian buffer zones and other buffer zones in accordance with the 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		
Requirement Reference:	Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with the 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		
Objective Evidence:	Based on sampling assessment at Estate and Mill, it was found that the buffer zone along the embankment has been adjusted without proper maintenance and rehabilitation of the riparian buffer zone in accordance with the 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April **2017).**		

	Specific areas of concern include: **-** POM (Mill) The water intake point next to Pakasai Canal. **-** Khao Khen Estate , where there is no collection of fallen fronds in the canal during harvesting activities, and the embankment near the Nam Phut plot (plot **0606)** shows signs of erosion (Reference: WI-EST-**049** R.**03** EFF **18/06/2024).** - Khian Sa Estate, where the secondary bund oil storage tank valve is left open at all times. In case of an oil spill, there is a risk of contamination to the soil and water sources due to the valve being left open.
Corrections:	1. (KK) Arrang rocks and cement the topsoil to serve as riparian reserves to prevent further erosion, and plant vegetation to stabilize the soil. 2. (Mill) Level the area to create an levee to prevent subsidence into the canal and plant bamboo. 3. (KS) Make the valve status sign enclosed nearby oil storage tank.
Root Cause Analysis:	1. (KK) In the nearby area, the topsoil was cut straight to create a reservoir, resulting in soil erosion. 2. (Mill) Employees do not understand the activity of managing riparian reserves, thinking it is the estate's activity. 3. (KS) The person in charge does not understand how to use the drain valve.
Corrective Actions:	1. (KK/Mill) Review PM-RSPO-004: Managing water sources in the conservation area by referencing the RSPO guidelines and training employees. 2. (KS) Inform worker of the correct procedure, which requires keeping the drain valve closed all time. 3. (KS) The operation must verify that valve normally close.
Assessment Conclusion:	From onsite assessment found the corrections and corrective actions have been implemented. - The Site update the Management of water sources and conservation areas procedure (PM-RSPO-004, dated 1 Aug 2024) by review management in riverbank areas and construction of riverbank buffer zones, trained to all concern worker for each estate and mill on 8 Aug 2024 - Reviewing the management of the riverbank area and the construction of a riverbank buffer zone for example Mill: Adjusting the embankment and planting vetiver grass KK: Arranging stones, pouring cement on the ground to create a riverbank buffer zone to prevent further collapse KS made a sign indicating the valve status near the oil storage tank - Monitoring by supervisor of each site once a month. Based on evidence verification, the non-conformity is found to be effectively closed on 16 Sep 2024, with sufficient evidence of implementation. Continuous implementation will be further verified in the next surveillance audit.

Non-conformity			
NCR Ref #	**2518843-202407-N1**	**Issued Date**	**11 Jul 2024**

Due Date	**10 Jul 2025**	**Closure Date**	**16 Sep 2024**
Indicator & Category (Critical / Minor)	6.7.2/ Minor		
Statement of Nonconformity:	Equipment for emergency response is not available to use		
Requirement Reference:	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed		
Objective Evidence:	During the on-site audit (ESTATE and MILL), it was found that some emergency response equipment was not available for use, such as the fire hose cabinet at the EFB plant (MILL) and fire extinguishers at KS Estate and KK Estate.		
Corrections:	1. Survey every estate and place orders at once to expedite the procurement process. 2. Train employees to understand the characteristics of tanks that are ready for use		
Root Cause Analysis:	1. (KS/Mill) In the procurement process for replacements (awaiting delivery). 2. (KK) Employees assessed that the condition of the tank is still good, so they did not replace the cloudy gauge.		
Corrective Actions:	Include a thorough inspection of fire extinguishers in the annual audit.		
Assessment Conclusion:	From the onsite assessment, it was found that corrections and corrective actions have been implemented. - The site conducted a survey of every estate and placed orders at once to expedite the procurement process. - Employees were trained on 8 Aug 2024 to understand the characteristics of tanks that are ready for use. - Safety in each section is checked by a safety officer at least once a month in the mill and all estates. - Follow-up and monitoring are carried out by the safety committee at least once a month, with the latest conducted on 6 Aug 2024. Based on evidence verification, the non-conformity was effectively closed on 16 Sep 2024, with sufficient evidence of implementation. Continuous implementation will be further verified in the next surveillance audit.		

Non-conformity			
NCR Ref #	**2518843-202407-N2**	**Issued Date**	**11 Jul 2024**
Due Date	**10 Jul 2025**	**Closure Date**	**16 Sep 2024**
Indicator & Category (Critical / Minor)	7.3.3/ Minor		
Statement of Nonconformity:	It was found that waste was being disposed of by burning at the worker housing area of the Khian Sa plantation.		

Requirement Reference:	The unit of certification does not use open fire for waste disposal
Objective Evidence:	From estate assessment 1 of 4 estates (Khian Sa) had waste disposed of by burning at the worker housing area of the plantation.
Corrections:	Person in charge is joined with the villager meeting monthly to advise them the no burning policy in company's area.
Root Cause Analysis:	After interviewing the staff, the villagers found some bamboo and cooked it by burning dry plant residue. Because the area was open, the villagers could access it.
Corrective Actions:	1. Train the staff to understand the no burning policy 2. The supervisor have to survey and check the staff's house monthly to ensure the there is no unexceptional act. 3. Add the no burning sign in the staff house area.
Assessment Conclusion:	From the onsite assessment, it was found that corrections and corrective actions have been implemented. Staff were trained to understand the no-burning policy, with the latest training held on 8 Aug 2024. Supervisors are required to survey and inspect staff housing monthly to ensure there are no violations of this policy. Additionally, safety warning signs stating "No Burning" have been posted in the staff housing area. Based on evidence verification, the non-conformity is found to be effectively closed on 16 Sep 2024, with sufficient evidence of implementation. Continuous implementation will be further verified in the next surveillance audit.

Non-conformity			
NCR Ref #	**2518843-202407-N3**	**Issued Date**	**11 Jul 2024**
Due Date	**10 Jul 2025**	**Closure Date**	**16 Sep 2024**
Indicator & Category (Critical / Minor)	2.3.2/ Minor		
Statement of Nonconformity:	Statement of Nonconformity: Fresh fruit bunches (FFB) delivered directly from the source of production to the mill must have the following information: - Source information of the FFB; - Evidence of ownership or land use rights of the palm growers/smallholders.		
Requirement Reference:	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.		
Objective Evidence:	Upon verification of the source of FFB delivered from collection centers to the mill, it was found that the information was incomplete. Currently, only the location of the collection centers is available, but the source information of the plantations has not been compiled. For example: - Source information of the FFB; geographic location data of the FFB origin.		

	- Evidence of ownership or land use rights of the palm growers/smallholders, proper planting/operation/trading licenses, or being part of a cooperative authorized to buy and sell FFB, etc.
Corrections:	Set a plan to inform both FFB collector and smallholder farmers in order to establish the GPS geographic information.
Root Cause Analysis:	Because smallholders don't supply FFB to mills directly, it is difficult to track vendor information. Additionally, FFB collectors often disregard the importance of maintaining smallholder information.
Corrective Actions:	1. Organize an explanatory meeting to clarify the requirements for FFB collector and their suppliers to ensure understanding. 2. Meet with palm oil collector and smallholder farmers who supply palm oil to the mill to follow up on data submission.
Assessment Conclusion:	From the onsite assessment, it was found that corrections and corrective actions have been implemented. 1. The site reviewed and ranked the FFB collection points into 3 groups of 32 collected point : • **Group 1**: Supplying non-certified FFB at 50.86% from 6 collection points located in Lamthab, Nuakhlong, Klongtom, and Khoapanom sub-districts, Krabi province. • **Group 2**: Supplying non-certified FFB at 73.90% from 5 collection points located in Nuakhlong, Klongtom sub-districts, Krabi province, and Kian Sa sub-district, Suratthani province. • **Group 3**: Supplying non-certified FFB at 26.10% from 21 collection points located in Krabi province, Suratthani province, Trang province and NakornSi Thammarat province 2. An explanatory meeting to clarify requirements for FFB collectors and their suppliers was completed on 15 Sep 2024 for all collected points, Meetings were held with palm oil collectors and smallholder farmers supplying palm oil to the mill to follow up on data submission including the 123 Independent Small Holders. 3. Sampling record as SD-RSPO-011, FM-FFB-034 found the data information to register cover geographic location data of the FFB origin. Evidence of ownership or land use rights of the palm growers/smallholders, proper planting/operation/trading licenses, or being part of a cooperative authorized to buy and sell FFB, etc for example Collected point code 11002113, 11002112, 11001891 and etc. Based on evidence verification, the non-conformity is found to be effectively closed on 16 Sep 2024, with sufficient evidence of implementation. Continuous implementation will be further verified in the next surveillance audit.

Opportunity for Improvements	
OFI #	**Description**
OFI 1	None

Positive Findings	
PF #	**Description**
PF 1	None

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Critical (Major) Non-conformity			
Non-conformity			
NCR Ref #	2368090-202307-M1	**Issued Date**	13 July 2023
Due Date	02 Oct 2023	**Closure Date**	06/Sep/2023
Indicator & Category (Critical / Minor)	3.8.6/ Critical		
Statement of Nonconformity:	Internal Audit check list was not cover the RSPO Rules on Market Communications and Claims.		
Requirement Reference:	Internal Audit i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; (a) conforms to the requirements in the RSPO Supply Chain requirements for mills and the RSPO Rules on Market Communications and Claims. (b) effectively implements and maintains the standard requirements within its organization.		
Objective Evidence:	From verified Internal Audit checklists, it found that the checklist was not cover the RSPO Rules on Market Communications and Claims and not effectively implements and maintains the standard requirements within its organization. From verification IQA the date 15/11/2022 in the topic of Supply chain requirements for mill, it was found that the organization did not check RSPO Rules on Market Communications and Claims in the Audit check list (FM QMR 017 R.09/2022 01/03/2020) and the results of IQA audit The issue of production and over sales volumes has not yet been verified. not more than the actual production, for example from 26 Jun 2022 to 14 Oct 2022 CPK produced 942.5 MT, the transfer amount was 1513 MT, which is more than 570.5 MT. The organization must find replacement products within 3 months, but the results of the internal audit There is no mention of this matter and not improvement .		
Corrections:	1. The company increased requirements in the internal audit checklist and re-internal audit has been done on 22.08.2023. All staffs who responsible to conduct IQA have been retrained on. 17/08/2023 2.The SOP has been revised to include guidance of the Production and Sale division that shall monthly verify the numbers of PK produced and PK transferred. Besides, the internal audit regarding the numbers of PK produced and PK transferred that shall be conducted every 3 month, it have been done on.30/Aug/2023 Refer EM- SMR-003.R.00 Date on 30/Aug/2023.		

Root Cause Analysis:	The organization has been monitoring and understanding the supply chain requirements for the mill since October 2022. However, due to the organization's misunderstanding of how to use the logo and trademarks, it was found that they were not relevant. As a result, the RSPO Rules on Market Communications and Claims were not included in the Audit checklist, leading to incompleteness. Additionally, the lack of specific numerical verification in the Audit checklist resulted in operators misunderstanding the time periods and the quantity of PK production, leading to inaccuracies in the data provided.
Corrective Actions:	To prevent the reoccurrence of the problem and non-conformity, here below are preventive actions - All staffs who responsible to IQA station have been trained on 17 August 2023. Work instruction WI-EST-035 regarding to requirement in the Rules on Market Communications and Claims into the checklist. - To add every requirement in the Rules on Market Communications and Claims into the checklist (FM QMR 017 R.10/2022 20/08/2023 and re- internal audit date on . 22/08/2023. Not only sale staff but also other people involved have been retrained on 31 August 2023 on how to use simplified system for selling of CPO and CPK and how to deduct according to the conversion rate. Moreover, estate the procedure for EM- SMR-003 R.00 Date on 30/Aug/2023 was also revised to prevent the confusion whether SAP or simplified system will be used to monitor the sale of CPO and CPK.
Assessment Conclusion:	Based on offsite review, interview and document verification as above, confirmed that United Palm Oil Industry Public Company Limited CO.,LTD has been implementing correction and corrective action with satisfactory and effectively. The NC status has been Closed on 03/Sep/ 2023.The UPOIC has shown that correction and corrective action of this NC has been implemented consistently and effectively. Based on evidence of correction, can be shown the implementation of integrated pest control program such as update internal audit checklist, monthly verification of PK produced and PK transferred. The action plan by IQA team is effective. Thus from verification of correction, root cause analysis, and corrective actions, this non-conformity has been addressed and it is now closed.
Effectiveness Closure (for previous audit closed Critical NC):	As per verification done, The internal audit of Y2023 has been maintained. The mill has maintained the internal audit records and reports properly. The internal audit demonstrated that the company effectively implements the SCCS requirements within the company. Hence, Critical nonconformities remain closed.

Non-conformity			
NCR Ref #	2368090-202307-M2	**Issued Date**	13 July 2023
Due Date	02 Oct 2023	**Closure Date**	06 Sep. 2023
Indicator & Category (Critical / Minor)	6.6.2 (C)/ Critical		
Statement of Nonconformity:	There is no working instruction for temporary and immigrant workers		
Requirement Reference:	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented.		

Objective Evidence:	From reviewing the recruitment procedure (PM-HRA-002), it was found that the procedure does not specify all benefits for all workers by separating permanent workers, temporary workers, and casual workers for guiding to practice complies with the law defined.
Corrections:	To set the recruitment procedures (PM-HRA-002), for the temporary and immigrant worker have been done cover to practice complies with the law defined. All temporary employees and immigrant worker will be described the Company's policy and sign for acknowledgment. Training the person in charge about the work instruction was given on 17/08/2023
Root Cause Analysis:	Because recruiters work with the process of hiring temporary or foreign workers have been doing this job for more than 30 years. By using practical memory about the process of hiring temporary or foreign workers. This may cause errors in some worker or in some cases. Because there is no documented guideline to adhere to or use in the review. If the recruiters retires, the new recruiters will not have the knowledge and understanding of the clear and correct procedures the recruitment process (PM-HRA_002) for in place for the recruitment of the temporary or migrant workers .
Corrective Actions:	UPOIC management has already made arrangement for the to set the recruitment process (PM-HRA_002R.01Eff. 20/08/2023) for the temporary and immigrant workers at the mill have also been trained on 17 Aug 2023. All temporary employees and immigrant worker have been described the Company's policy and sign for acknowledgment and announcement date on. 17/08/2023 By MD. Revised procedures the recruitment process (PM-HRA_002R.01Eff. 20/08/2023) to comply with the Company' payroll program used to give as training to the person in charge. Head of operating centre who shall ensure the management plan communicated and socialized this procedure to the temporary employees and immigrant worker on 6/Sep/2023.
Assessment Conclusion:	According to this NC is a document issue, therefore can close NC by offsite review; document verification as above, confirmed that United Palm Oil Industry Public Company Limited CO.,LTD has been implementing correction and corrective action with satisfactory and effectively. The NC status has been Closed on 06/Sep/ 2023.The UPOIC has shown that correction and corrective action of this NC has been implemented consistently and effectively. Based on evidence of correction, can be shown the recruitment process (PM-HRA_002), The action plan by HR team is effective. Thus from verification of correction, root cause analysis, and corrective actions, this non-conformity has been addressed and it is now closed.
Effectiveness Closure (for previous audit closed Critical NC):	As per the verification, management has already arranged to set the recruitment process (PM-HRA_002R.01 Eff. 20/08/2023). All employees were employed for activities related to periods of high demand. Based on field observations and interviews in the mills and estates, as well as with the HR Department, it can be concluded that there are no temporary or migrant workers employed for activities related to periods of high demand. All employees will be issued a contract of employment before the commencement of work to comply with the defined law. Hence, Critical nonconformities remain closed.

Previous Audit Minor Non-conformity			
NCR Ref #	None.	**Issued Date**	None.

Due Date	None.	**Closure Date**	None.
Indicator & Category (Critical / Minor)	None.		
Statement of Nonconformity:	None.		
Requirement Reference:	None.		
Objective Evidence:	None.		
Corrections:	None.		
Root Cause Analysis:	None.		
Corrective Actions:	None.		
Assessment Conclusion:	None.		

Previous Audit Opportunity for Improvement	
OFI#	**Description**
OFI 1	**OFI Statement: None.** **Verification / Follow-up actions: None.**

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
m01 (BV)	Minor	1.1.5	28/06/2022	25/07/2022(Closed)
m04 (BV)	Minor	7.3.3	28/06/2022	25/07/2022(Closed)
M02 (BV)	Major	3.8.7(C)	28/06/2022	25/07/2022(Closed)
M03 (BV)	Major	6.2.3 (C)	28/06/2022	25/07/2022(Closed)
2368090-202307-M1	Major	3.8.6 (C)	13/07/2023	03/09/2023(Closed)
2368090-202307-M2	Major	6.6.2(C)	13/07/2023	03/09/2023(Closed)
2518843-202407-M1	Critical	Criteria 7.1.1	11 Jul 2024	16/09/2024 (Closed)
2518843-202407-M2	Critical	Criteria 7.8.2	11 Jul 2024	16/09/2024 (Closed)
2518843-202407-N1	Minor	Criteria 6.7.2	11 Jul 2024	16/09/2024 (Closed)
2518843-202407-N2	Minor	Criteria 7.3.3	11 Jul 2024	16/09/2024 (Closed)
2518843-202407-N3	Minor	Clause 2.3.2	11 Jul 2024	16/09/2024 (Closed)

3.4 Stakeholders and previous land owner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss United Palm Oil Industry Public Company Limited Certification Unit's environmental and social performance, legal and any known dispute issues.

Meetings were conducted with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each meeting, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and later was verified with the management team. Any comment which is not complying to the RSPO P&C requirements have been incorporated as an assessment finding.

Structured worker interviews with male and female workers and staff were held in private at the workplace. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as below.

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	**Stakeholder name / organization**	**Means of communication** (e.g. face to face interview, email, phone interview, comment from public notice)
Communities	Mr. Kitja./ Head of village Moo. 13, Bansadet Subdistrict, Khian Sa District, Surat Thani Province	Phone interview
Communities	Head of Village Moo. 2 Krabi Noi sub-district, Muang District Krabi province	Phone interview
Communities	Head of Village Moo. 6, Huy Yoong sub-district, Nuakhlong District, Krabi province	Face to face
Communities	The villager located at Village Moo. 3 nearby, Khao Khen estate.	Phone interview
Service Provider (Workers)	Security service provider at Krabi Noi Division	Face to face
External	Thanakrit Collected point representative	Phone interview
Casual workers	Workers' representatives of casual workers at KS estate	Phone interview
Casual workers	Workers' representatives of casual workers at Khao Khen estate	Phone interview

Stakeholders comment	
1	**Feedbacks: Head of village Moo. 13** - All members have land deed or land use certificate and the boundaries of the plantation are clear and also, no complaint raised by people who lived surrounding the plantation. - There is no complaints issue from all contractor. - No reports of accidents caused by working in palm plantations or during transportation of FFB.

	- Group members have intended to receiving training to provide agricultural knowledge from relevant agencies.
	Audit Team verification and response: - Coordination and communication must be maintained properly.
2	**Feedbacks: Head of Village Moo. 2 Krabi Noi sub-district, Muang District Krabi province** - Face to face interview has been taken place with both head of village for Moo 2 villages are located next to the Upoic Production Unit and shared same main road. - They mentioned that Upoic Production Unit has maintained the main road and spend money to construct the damaged road which make them felt thankful to the management. Good cooperation and support have been shown by Upoic Production Unit for any event occurred in both village. Noted that there are numbers of local workers also has been provided with employment opportunities at the estates and Upoic POM.
	Audit Team verification and response: Noted the information and will continue their support to the villages.
3	**Feedbacks: Head of Village Moo. 6, Huy Yoong sub-district, Nuakhlong District, Krabi province** - No conflict of land right. The boundaries of the plantation are clear. And also, no complaint raised by people who live surrounding the plantation. - The company representative regularly participates the meeting with the community. That is a good chance to receive comments from the local people. - Activities performed by the company is responsible for environment and social, there was no negative impact.
	Audit Team verification and response: Noted on the information and no further issue.
4	**Feedbacks: The villager located at Village Moo. 3 nearby, Khao Khen estate.** - No conflict of land right. The boundaries of the plantation are clear. And also, no complaint raised by people who live surrounding the plantation. - The company representative regularly participates the meeting with the community. That is a good chance to receive comments from the local people. - Activities performed by the company is responsible for environment and social, there was no negative impact.
	Audit Team verification and response: There is no issue to be verified by the audit team. Therefore, the comments are taken as positive input against the company's approach.
5	**Feedbacks: Security service provider at Krabi Noi Division** - Fair business, wage provided was fair. - The working place is nearby their home. It is good opportunity for working within their community. - Housing and facilities that the company provides are adequate and appropriate including the equipment
	Audit Team verification and response: There is no issue to be verified by the audit team. Therefore, the comments are taken as positive input against the company's approach.
6	**Feedbacks: In-directly sourced FFB** Good relationship has been maintained by both parties and it was confirmed that Upoic Production Unit has been always communicate and provide support to any concern with the policy. The meeting will provide consistent awareness on complaints and grievance mechanism regards to sexual harassment, identification of new mothers and their needs and discussion and other related concerns. They are all

	aware about their rights and currently satisfied with the management. Fair pricing was calculated and confirmed during the interview.
	Audit Team verification and response: Noted on the information and no further issue.
7 & 8	**Feedbacks:** Workers' representatives of casual workers at KS estate and Khao Khen estate - Fair business, wage or income was fair. - The working place is nearby their home. It is good opportunity for working within their community. - Welfare that the company provides better than other companies in the same province. - Housing and facilities that the company provides are adequate and appropriate.
	Audit Team verification and response: There is no issue to be verified by the audit team. Therefore, the comments are taken as positive input against the company's approach.

List of land owner / user contacted

Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
Mr. Anukul Sriruang Banmak Estate Tel .0869547499	April 11, 2007	6.88	Yes	Yes	In compliance. See stakeholders' comment and reported under indicator 4.4.1 and 4.4.2 No land conflict
Krabi Palm Co., Ltd. Tabplik Subdistrict, Muang District, Krabi province Tel. 0816076800	Sine2014	328.26 (70 Land Title)	Yes	Yes	In compliance. See stakeholders' comment and reported under indicator 4.4.1 and 4.4.2 No land conflict
Mr. Charan Intharat Tel 0878971466 Banmak Estate	April 11, 2007	2.27	Yes	Yes	In compliance. See stakeholders' comment and reported under indicator 4.4.1 and 4.4.2 No land conflict
Government of Chai Buri Estate Royal Forest Department, Surat Thani Province tel.0935757322	9 Jul 2014	1042.4 Concessionaire	Yes	Yes	Ongoing to permitted Concessionaire since on 09 May 2024 (1 Year In compliance. See stakeholders' comment and reported under indicator 4.4.1 and 4.4.2 No land conflict
Mr. Visan Phetsai Tel 0895902939 Kohnoi Estate	10 Sep. 2012	3.04	Yes	Yes	In compliance. See stakeholders' comment and reported under indicator 4.4.1 and 4.4.2 No land conflict

Krabi Palm Company (Tubprik Estate)	27 June 2022	328.26 (70 Land Title)	Yes	Yes	In compliance. See stakeholders' comment and reported under indicator 4.4.1 and 4.4.2 No land conflict
Krabi Palm Company (Krabinoi field)	27 June 2022	296.00 (59 Land Title)	Yes	Yes	In compliance. See stakeholders' comment and reported under indicator 4.4.1 and 4.4.2 No land conflict
Mr. Arun Janthongpool, Tel: 0898751318	27 June 2022	1.76 of 565.91 (69 Land Title)	Yes	Yes	In compliance. See stakeholders' comment and reported under indicator 4.4.1 and 4.4.2 No land conflict
Royal property land plot of Prajak Wiwat Company Limited, Khian Sa District, Treasury Department, Surat Thani 0848376679	27 June 2022	687.09 HA Concessionaire	Yes	Yes	In compliance. See stakeholders' comment and reported under indicator 4.4.1 and 4.4.2 No land conflict
Royal Forest Department, Surat Thani Province 0935757322	27 June 2022	1042.4 Concessionaire	Yes	Yes	In compliance. See stakeholders' comment and reported under indicator 4.4.1 and 4.4.2 No land conflict

Previous land owner / user comment	
Mr. Anukul Sriruang Banmak Estate Tel .0869547499	**Feedbacks:** It was confirmed that the previous land owner has satisfy with UPOIC on the compliance of terms and agreement during the transfer process, , Copy of the documents are available at company.
	Audit Team verification and response: : Audit team checked the legal ownership of the land and found in compliance. Reported under indicator 4.4.1 and 4.4.2
Krabi Palm Co., Ltd. Tabplik Subdistrict, Muang District, Krabi province Tel. 0816076800	**Feedbacks:** It was confirmed that the previous land owner has satisfy with UPOIC on the compliance of terms and agreement during the transfer process, Copy of the documents are available at company.
	Audit Team verification and response: : Audit team checked the legal ownership of the land and found in compliance. Reported under indicator 4.4.1 and 4.4.2
Mr. Charan Intharat Tel 0878971466 Banmak Estate	**Feedbacks:** It was confirmed that the previous land owner has satisfy with UPOIC on the compliance of terms and agreement during the transfer process, Copy of the documents are available at company.
	Audit Team verification and response: : Audit team checked the legal ownership of the land and found in compliance. Reported under indicator 4.4.1 and 4.4.2.
	Feed back: Ongoing to permitted Concessionaire since on 09 May 2024 (1 Year

Government of Chai Buri Estate Royal Forest Department, Surat Thani Province tel.0935757322	In compliance. See stakeholders' comment and reported under indicator 4.4.1 and 4.4.2, The extension of the concession validity is in progress by cabinet of Thailand. However, company has been allowed to use License to wilds fruits (Por.Sor.10) to upkeep and harvest the FFB production. This license renew by the Royal Forest Department from year to year. No land conflict
	Audit Team verification and response: : Audit team checked the legal ownership of the land and found in compliance. Reported under indicator 4.4.1 and 4.4.2
Mr. Visan Phetsai Tel 0895902939 Kohnoi Estate	**Feedbacks:** It was confirmed that the previous land owner has satisfy with UPOIC on the compliance of terms and agreement during the transfer process, since on 11 Apr 2007, Copy of the documents are available at company.
	Audit Team verification and response: : Audit team checked the legal ownership of the land and found in compliance. Reported under indicator 4.4.1 and 4.4.2
Krabi Palm Company (Tubprik Estate) Krabi Palm Company (Krabinoi field)	**Feedbacks:** It was confirmed that the previous land owner has satisfy with UPOIC on the compliance of terms and agreement during the transfer process., since on 2014 Copy of the documents are available with both the company and the previous land owner.
	Audit Team verification and response: Audit team checked the legal ownership of the land and found in compliance. Reported under indicator 4.4.1 and 4.4.2
Mr. Arun Janthongpool, Tel: 0898751318	**Feedbacks:** He was confirmed that the previous land owner has satisfy with UPOIC on the compliance of terms and agreement during the transfer process, since on 28 Jul 2016, Copy of the documents are available at company.
	Audit Team verification and response: Audit team checked the legal ownership of the land and found in compliance. Reported under indicator 4.4.1 and 4.4.2
Royal property land plot of Prajak Wiwat Company Limited, Khian Sa District, Treasury Department, Surat Thani 0848376679	**Feedbacks:** Ongoing to Concessionaire during 30 Year since on 9 Jul 2014 till 08 Jul 2044
	Audit Team verification and response: Audit team checked the legal ownership of the land and found in compliance. Reported under indicator 4.4.1 and 4.4.2
Royal Forest Department, Surat Thani Province 0935757322	**Feedbacks:** Ongoing to permitted Concessionaire since on 12 May 2022
	Audit Team verification and response: Audit team checked the legal ownership of the land and found in compliance. Reported under indicator 4.4.1 and 4.4.2

3.5 Impartiality and conflict of interest

During this assessment there was no circumstances or pressure that had influenced the independence or confidentiality of the assessment team.

Formal Signing-off of Assessment Conclusion and Recommendation

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that United Palm Oil Industry Public Company Limited has complied with the Thailand National Interpretation 2021 of the RSPO P&C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that United Palm Oil Industry Public Company Limited is remain certified.	
Report prepared by	**Acceptance of Assessment Conclusion**
Name: Chongrak Takard	**Name: Ms. Saowarot Aroonsiriporn**
Company Name: on behalf BSI Malaysia Services Sdn Bhd.	**Company Name:** United Palm Oil Industry Public Company Limited
Title: Client Manager	**Title:** System Management Representative
Signature: Chongrak.	**Signature:**
Date: 16 Sep 2024	**Date: 16 Sep 2024**

Appendix A: Summary of Findings

Criterion / Indicator	Assessment Findings	Compliance
Principle 1: Behave ethically and transparently Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.		
Criteria 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.		
Guidance: This concerns management documents relating to environmental, social and legal issues that are relevant to compliance with RSPO Criteria. Management documents comprise the results of FPIC processes, SEIAs, Human Rights Policies including policy on protection of HRDs/whistleblowers, social programmes avoiding or mitigating negative social impact, social programmes advancing livelihoods, figures of gender distribution within all workers categorised by management, administrative staff and workers (both permanent casual workers, piece rate workers), partnership programmes for Independent Smallholders, education and health in the communities. The auditors will comment on the adequacy of each of the documents listed in the public summary of the assessment report. Examples of commercially confidential information include financial data such as costs and income, and details relating to customers and/or suppliers. Data that affects personal privacy should also be confidential. Ongoing disputes (within or outside of a legal mechanism) can be considered as confidential information where disclosure could result in potential negative outcomes for all parties involved. However, affected stakeholders and those seeking resolution to conflict should have access to relevant information. Examples of information where disclosure could result in potential negative environmental or social outcomes include information on sites of rare species where disclosure could increase the risk of hunting or capture for trade, or sacred sites which a community wishes to maintain as private. The unit of certification should ensure that sufficient objective evidence exists to demonstrate that the level of measuring and monitoring of the management plan, and information, is appropriate and made available. For 1.1.5: Applicable data privacy laws should be considered in the gathering, storage, use and distribution and publication of personal information. The following documents should be available at the unit of certification (but not necessarily limited to) upon request: • Land titles/user rights (Criterion 4.4) • Occupational health and safety plans (Criterion 3.6) • Plans and impact assessments relating to environmental and social impacts (Criterion 3.4) • HCV & HCS documentation (Criterion 7.12) • Pollution prevention and reduction plans (Criterion 7.10)		

• Details of complaints and grievances (Criterion 4.2) • Negotiation procedures (Criterion 4.6) • Continuous improvement plans (Criterion 3.2) • Public summary of certification assessment report • Human Rights Policy (Criterion 4.1)			
1.1.1	**(C)** Management documents that are specified in the RSPO P&C are made publicly available. - Critical (Major) compliance -	United Palm Oil Industry Public Company Limited (UPOIC) has prepared management documents and outlined how the company's documentation is disseminated and communication in Communication and Receiving Compliant Procedure (PM-EMR-005 Rev.08/2024, dated 24 Jun 2024). There are communication channels for internal and external as stated in PM-EMS-005. The company provide communication channel as publicly announcement and provide opportunities for various groups of stakeholders to offer their opinion or can report a complaint through various channel of both inside and outside the company such as information board at customer resting point, in front of the office and company's website. The documents are available in the notice board at specified location such as oil palm ramp, in front of office of the company. Publicly available documents were approved by General Manager such as; a. Policy on quality, occupational health, safety, environment and energy, including responsibility for labor and society, signed by MD dated 28 Nov 2022. b. Announcement of the rights and duties of employers and employees, signed by MD dated 3 Jan 2023. c. PDPA announcement, signed by MD dated 1 Dec 2023. d. Announcement of the Complaints Consideration Committee and check information before releasing it to the public, No. HRA 13/2024, signed by MD dated 07 Feb 2023. e. Announcement of the appointment of the Women's Committee, number HRA 14/2024, signed by MD dated 07 Feb 2023.	Complied

		f. Announcement of the appointment of a committee to monitor and inspect environmental impacts and public relations (including the manager of the factory, the president of Huai Yung Subdistrict Administrative Organization, the woman of Ban Moo 6, Huai Yung Subdistrict, on 29 Apr 2024 g. Business Ethics Manual. Furthermore, there was no evidence of the request from stakeholders for information from the mill and estate.	
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders. - Minor compliance -	All documented information is available in Thai and English. The company established policies and made them available. Audit team sighted records of information dissemination in suggestion/complaints record including POM and all estates, management provide communication of grievance procedure to all employees and all stakeholder (Casual workers, supplier, client and etc.). Furthermore, based on interviews with stakeholders such as local communities found that they acknowledge the company policies and other information related to RSPO through local group meetings and representative person from the company.	Complied
1.1.3	**(C)** Records of requests for information and responses are maintained. - Critical (Major) compliance -	The records of requests for information and responses were maintained; the mill documentation was kept at the mill, and all estates retained their respective records. There was a clear time frame for responses to information requests, which was verified during the surveillance audit. The certified unit has assigned a Sustainable Management Representative (SMR) and a manager of the mill/estate to update and maintain regulations, as well as to receive and respond to stakeholder requests, as identified in the procedure for Communication and Receiving Complaints (PM-EMR-005 Rev.08/2024, dated 24 Jun 2024). Furthermore, the company has any procedure to ensure the constructive response to stakeholders such as management of complaint, dispute and compensation as identified in a Dispute Resolution and	Complied

		Compensation procedure (PM-RSPO-002 Rev. 03/2024, dated 16 May 2024). During onsite visited, these documents are prepared and ready for public disclosure at all sites visited. However, no requests for information were raised by stakeholders of the mill and estate.	
1.1.4	**(C)** Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official. - Critical (Major) compliance -	UPOIC had developed a procedure for consultation and communication as Communication and Receiving Complaints (PM-EMR-005 Rev.08/2024, dated 24 Jun 2024). The purpose of the procedure is to describe the methods for consulting and communicating with both internal and external stakeholders of the company. There are key contact persons who has responsibility for contact with the stakeholders such as SMR, Department Manager, Garden manager, Administrative head. Furthermore, the company has appointed a committee to handle complaints and verify information before releasing it to the public as mentioned in appointment letter no. HRA 13/2024 dated 07 Feb 2024. This committee is responsible for addressing complaints and ensuring the accuracy and truthfulness of the information involved, to ensure fairness to all parties before making it public. Based on interview with SMR (Ms. Saowaros A.), it was found that the company has communicated related information, such as company policies, business ethics, relevant legal information, and the complaint process, to stakeholders via several channels, including Line groups of staff, local communities, and face-to-face interactions. Based on stakeholder interviewed, all of interviewed stakeholders are aware of communication and recognize the key contact persons.	Complied
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives. - Minor compliance -	The company has developed a list of contact and details of stakeholders, which included of various sectors such as Customers, Suppliers, Government agencies, Previous Land Owner, Local communities, Local NGO, Workers' representative. The details in the list include the names of individuals or organizations as stakeholders, their roles/nominated	Complied

		representatives, and contact information, as per FM-RSPO-001 Rev.00/2018, dated 18 Apr 2018. Based on document review, the list of stakeholders was update once a year as identified in RSPO manual (EM-SMR-002 Rev.04/2020, dated 26 Jun 2020), the lasted update of each mill and estates such as; - 42 stakeholders under UPOIC POM, updated on 29 Jun 2024 - 63 stakeholders under Khian Sa Estate, updated on 29 Jun 2024 - 21 stakeholders under Krabinoi Estate, updated on 24 Jun 2024 - 25 stakeholder under Banmak Estate, updated on 29 Jun 2024 - 69 stakeholder under Kohnoi Estate, updated on 08 Apr 2024 Based on interview of stakeholder, all of the contacted stakeholders are available for communication which demonstrate that the list of stakeholders are made up-to-date.	

Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.

Guidance:

All levels of the operations will include contractors (e.g. those involved in security).

The policy should include as a minimum:

- A respect for fair conduct of business
- A prohibition of all forms of corruption, bribery and fraudulent use of funds and resources
- A proper disclosure of information in accordance with applicable regulations and accepted industry practices

The policy should be set within the framework of the UN Convention Against Corruption, in particular Article 12.

The policy should cover elements such as: bribery; facilitation payments; guidance and procedure for gifts and hospitality; disclosure of political contributions; guidelines for charitable donations and sponsorships; respect for fair conduct of business; proper disclosure of information in accordance with applicable regulations and accepted industry practices; compliance with existing anti-corruption legislation.

Commitment to company ethical policies is incorporated in all service contracts.

There are due diligence procedures in place for the selection and contracting of recruitment agencies and labour intermediaries or suppliers.

Unethical conduct includes: charging fees to workers, recovering cost of recruitment and transportation against workers' wages, receiving gifts and commissions from labour intermediaries or suppliers.			
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts. - Minor compliance -	Based on document reviewed, the ethical conduct policy of United Palm Oil Industry Public Company Limited had cited in Code of Conduct handbook date 22 Feb 2024. The policy is applicable to all company employees, subsidiaries and associated companies doing business with the customer or other company or on behalf of the company, which business operations must be transparent and fair. This policy is publicly displayed on notice board at specified location such as oil palm ramp, in front of office of the company, on company website. The policy has covered the elements such as do not offering, demanding, accepting or giving benefits that caused by fraud and corruption for the benefit of staff, staff's family, friends and acquaintances. Review of sampled agreement of oil palm ramp shows the policy together with all other policies of the company is cited in the contract agreements the company signs with the suppliers and verified the upload code of conduct via company website as follows http://www.upoic.co.th/governance.php?lang=en&year=2024&page=2	Complied
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice. - Minor compliance -	The mechanism to monitor the compliance and implementation of the policy and overall ethical business practice by complaint and grievance process and feedback from stakeholders or any complaint to mill manager, estate manager, managing director about the corrupt and bribe that are not conformed to the ethical business policy. Compliance and the implementation of the policy and overall ethical business practice was done via methods such as 1. Annual Internal Audits which conducted in November 2023 and there was no NC about ethical conduct. 2. Signed contract agreements between United Palm Oil Industry Public Company Limited and contractors and suppliers which include the	Complied

		statement of commitment of the contract holder to ensure compliance towards the policy and overall ethical business practice. Furthermore, there was no complaint case related to ethical business practice in Y2023-2024.	
Principle 2: Operate legally and respect rights Implement legal requirements as the basic principles of operation in any jurisdiction.			
Criteria 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.			
Guidance: Implementing all legal requirements is an essential baseline requirement for all growers whatever their location or size. Relevant legislation includes but is not limited to: regulations governing land tenure and land-use rights, labour, agricultural practices (e.g. chemical use), environment (e.g. wildlife laws, pollution, environmental management and forestry laws), storage, transportation and processing practices. It also includes laws made pursuant to a country's obligations under international laws or conventions (e.g. the Convention on Biological Diversity (CBD), ILO Core Conventions, UN Guiding Principles on Business and Human Rights). Furthermore, where countries have provisions to respect customary law, these will be taken into account. Key international laws and conventions are set out in Annex 1. Contradictions and inconsistencies should be identified, and solutions suggested. Evidence should be incorporated as part of implementation of Criterion 2.3. See Indicator 4.4.1 for requirements on legal ownership or lease and authorised use of customary lands. For Indicator 2.1.2: A 'documented system for ensuring legal compliance' can take the form of physical or virtual filing cabinet of applicable laws, regulations and rules with elements of how these laws are interpreted and followed in the running of the operations.			
2.1.1	**(C)** The unit of certification complies with applicable legal requirements. - Critical (Major) compliance -	The certification unit updates the list of legal requirements on a monthly basis, which is more frequent than the annual update cycle outlined in the "Laws and Regulations Related to Occupational Health, Safety, Environment, and Energy" procedure (PM-EMR-002 Rev.08/2019, dated 17 April 2019). A document review confirmed that the latest updates were incorporated in June 2024. Compliance with applicable legal requirements is evident, such as the Announcement by the Department of Water Resources regarding the application form for water use licenses (Types 2 and 3) and the Water Management Plan	Complied

		2024, dated 18 June 2024. Additionally, a tracking system is in place to identify changes in relevant regulations, accessible through the head office and online resources.	
2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors. - Minor compliance -	The completed list of legal requirements is available in place FM-SAF-026 Rev.00/2024, dated 18 June 2024. They have monthly updates and new updates available. Tracking system to identify changes in the relevant regulations were available through the head office, website information, and communicated from the Group Head Office. Sighted the latest review to include new updates for labour contractors such as Minimum Wages Order 2024. The certified unit has assigned the Mill manager and estate manager to respond and monitoring of legal compliance according to notification no. HRA 002/2024, dated 01 Jan 2024 By Ms. Anchalee S., Managing Director. UPOIC has assigned the lawyer to monitor any changes of the regal and update in the list when it has been changed and impact to the mill and estates including communication to all interested parties or relevant sections. Therefore, they have a legal compliance assessment of all sectors annually by the lawyer. All relevant sections within the law are identified and linked to activities performing by mill and estate. Furthermore, methodology (e.g.: personnel in charge (PIC), source of info, frequency of update) for tracking changes are verified and communication was made when changes to relevant sections of the legislation may impact to mill and estate's operation and also monitoring changed the legal in website https://ratchakitcha.soc.go.th All the above processes have been indicated in the documented procedure no PM-EMR-002 Rev.08/2019, dated 17 Apr 2019.	Complied
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries. - Minor compliance -	All of the mill and estates was a map and showed the location and during on-site audit has found clear the boundary markers. Physical boundary markers are the presence of mills and estates. (Stone mark with an official number) found physical presence of boundary markers.	Complied

		The company maintains its boundary markers, as shown in the map in the annex of this report. From the on-site audit of the planting area of the certified unit, no palm oil plantations were found to exceed the permitted area. The auditor verified the actual area against the title deed documents and compared it with the quantity of oil palm yields obtained from that planting area.	
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
Guidance: Contracted parties include: • Temporary employment, whereby workers are engaged only for a specific period of time, includes fixed-term, project- or task-based contracts, as well as seasonal or casual work, including day labour • Short-term contracts; renewable contract • Fixed-term, project, or task-based contracts are contractual employment arrangements between one employer and one employee characterised by a limited duration or a pre-specified event to end the contract • Casual work is the engagement of workers on a very short term or on an occasional and intermittent basis, often for a specific number of hours, days or weeks, in return for a wage set by the terms of the daily or periodic work agreement. Casual work is a prominent feature of informal wage employment in low-income developing countries, but it has also emerged more recently in industrialised economies, particularly in jobs associated with the "on-demand" or 'gig economy". (https://www.ilo.org/global/topics/non-standard- employment/WCMS_534826/lang--en/index.htm)			
2.2.1	A list of contracted parties is maintained. - Minor compliance -	Approved supplier for consumption material and other excluded FFB is conducted by general purchase. In comparison, the FFB sourcing from external suppliers are conducted by FFB purchase. The approved supplier list, including FFB supplier (FM-FFB-002), updated on January 2024, was available and was in the place. The detail included Information on geo-location of FFB origins, proof of the ownership status or the right/claim to the land by the grower and valid planting/ operating. Details of contracted parties are maintained in the computerized system, and the summary of all vendors among contractors and suppliers is on the stakeholder list. The sample of the stakeholder list that was verified during the audit found that it was updated for all mill and estates as mentioned in criteria 1.1.5	Complied

2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party. - Minor compliance -	They signed contracts or agreements with external service providers such as; machine maintenance suppliers and security guards (C & CKB Guards Co., Ltd.) for UPOIC mill service supplier. However, the FFB supplier has signed the supplier application (FM-FFB-033) to comply with applicable legal requirements and provide evidence of its compliance, such as the contract of supplier no. 1101890, who applied on 19 Sep 2020. The certified unit has verified legal documents such as company registered document of security grad, driver license of transportation and vehicle tax and the worker has verified ID card or passport.	Complied
2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection. - Minor compliance -	According to the human rights policy including child labor and forced labor, UPOIC is not accepting of all suppliers and sub-contractor having child labor in their work. In addition, certified units check the age from the ID card of their workers before allows to work. During the onsite audit haven't found any child and young workers working in all mills and plantations. From verified the contract between UPOIC with all brokers who collected FFB supplied to the mill as well as outsource (Transportation) showed the evidence and content stipulated in contract to respect on the clauses regarding to disallowing child, forced and trafficked labour. For example, contract with those outsource below; • Transporter of CPO Phoenix Trans service Co., Ltd.17 May 2023 and Tospornrungrueang 18 May 2023, • Transporter of CPK as Contract agreement no. COM 01/2023 and contract no. COM/2023 and • Collected Point code no. 006334 and 005780 (See the Minor No. 2328567-202304-N1)	Complied
Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
Guidance:			

For consideration of FFB legality, NIs should also consider commonly accepted local practices and customs that are generally accepted to be on a par with legal standing or accepted by authorities (e.g. native courts).			
2.3.1	**(C)** For all directly sourced FFB, the mill requires: • Information on geo-location of FFB origins • Proof of the ownership status or the right/claim to the land by the grower/smallholder • Where applicable, valid planting/operating/trading license, or is part of a cooperative which allows the buying and selling of FFB - Critical (Major) compliance -	The mill maintained a list of directly and indirectly sourced FFB suppliers. All direct source of FFB from independent smallholders was registered in the mill supplier system program with supplier address according to the ID card of all suppliers including the geological FFB origin of all. Therefore mill can be proof of the ownership status and right of FFB sold. UPOIC has a totally 1 the Certification Unit (CU) is located in 98 Moo 6, Nuaklong-Khao Phanom Road, Huayoong Sub-District, Nuaklong District, Krabi Province, 81130 Thailand which consist of 6 directly Managed Estates and 2 division. Total combined land areas of the CU under the sharing supply bases each other. The land deeds issued by the government for all management unites are available and kept onsite – see 4.4.1. There are no changes of directly source FFB from previous certificate under UPOIC scope.	Complied
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. - Minor compliance -	The mill maintained a list of indirectly sourced FFB suppliers. Indirect source of FFB from independent smallholders was registered in the mill supplier system program with supplier address according to the ID card of all suppliers including the geological FFB origin of all. Therefore mill can be proof of the ownership status and right of FFB sold. However, during the auditing process, while sampling and verifying all indirectly sourced FFB providers found that the information on geo-location of FFB origins and land ownership status of smallholders of suppliers can be collected only their location but no information of geo-location of FFB origins and land ownership status. Reference the details as Minor NC no. 2518843-202407-N3	Non-compliance
PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.			
Principle 3: Optimise productivity, efficiency, positive impact and resilience			

Implement plans, procedures and systems for continuous improvement.
Criteria 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.
Guidance: Whilst it is recognised that long-term profitability is also affected by factors outside their direct control, top management should be able to demonstrate attention to economic and financial viability through long-term management planning. For plantations on peat, a longer time frame for the projection of the annual replanting programme is needed per Criterion 7.7. The unit of certification should have a system to improve practices in line with new information and techniques. For smallholder schemes, the scheme management should be expected to provide their members with information on significant improvements. This Criterion is not applicable to Independent Smallholders. The business or management plan should contain: 1. Attention to quality of planting materials 2. Crop projection = Fresh Fruit Bunches (FFB) yield trends 3. Mill extraction rates = Oil Extraction Rate (OER) trends 4. Cost of production = cost per tonne of Crude Palm Oil (CPO) trends 5. Forecast prices 6. Financial indicators Suggested calculation: Trends in 3-year running mean over the last decade (FFB trends may need to allow for low yield during major replanting programmes). Consideration of smallholders should be inherent in all management planning where applicable (see also Principle 5). For Scheme Smallholders, the content of the business plan may vary from that suggested. Where the specific financial details are not known, an estimate of these amounts or structures for defining those estimates will be made clear within the contract. Management reviews (Indicator 3.1.3) should include: 1. Results of internal audits 2. Customer feedback 3. Process performance and product conformity 4. Status of preventive and corrective actions 5. Follow-up actions from management reviews 6. Changes that could affect the management system

7. Recommendations for improvement			
3.1.1	**(C)** A business or management plan (minimum three years) is documented that includes, where applicable, a jointly developed business case for Scheme Smallholders. - Critical (Major) compliance -	A business plan covering for 5 years (2025-2030) was established and approved by MD (Ms.Anchalee S.) sighted during the audit. The top management of the company initiated this business plan. A 5 years business management plan (2025 – 2030) is available to include Operational Parameters (FFB), FFB Processed, OER, CPO, KER, and PK, among others. A business management plan is inclusive of the budget for 2025 till 2030 Which is lasted reviewed and approved. This business plan also includes Detailed Summary of Organization Revenue and Expenditure of The certified unit the budget details the Operational expenses, Labour Expenses, Management Expenses and depreciation costs.	Complied
3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance -	A projected annual transplant program of at least five years established. Consequently, most of this land provides a planned base for 5 years (Form 2022 – 2027). Progress of the action has been tracked and recorded, for example, - Kiensa estate, replanting in this year at plot No.1/22 ,area 35.37 HA - Khoakhen estate, not replanting this year. - krabinoi & khoaphanom estate , not replanting this year. The replanting program is reviewed annually. Other reviews, if necessary, are undertaken based on the situational needs of the company. The certified units will review replanting plans every year during the annual executive review meeting.	Complied
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken. - Minor compliance -	The certified unit conducted the management reviews once a year as planned. Latest of the meeting Y2024 was done on 25 Jan 2024 (regrading to ISO 9001:2015, ISO 14001:2015, ISO 45001:2018	Complied

		standard, and RSPO standard). The minute of the meeting are included of 14 agenda such as; - Follow-up issue from the previous meeting - Internal audit results - Feedback (Complaint and satisfaction) from stakeholders, customers - Corrective and preventive action status - Changes that may affect the management system - Suggestions for improvement Therefore, the effectiveness of operating performance as well as improvement as planned (GHG value) including top management has recommended for improvement of the FFB production and OER&KER of each. A minute meeting has a summary for continual improvement of the fertilizer reduced in the plantation from the previous year while using EFB has been applied instead. Action plan to improve the FFB production for some estate e.g., Krabinoi, Tabprik, Banmak estate was mentioned through making replanting program by planting under mature oil palm.	

Criteria 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.

Guidance:

For the action plan for continuous improvement, indicators may include but not be limited to:

1. Optimising the yield of the supply base.
2. Reduction in use of pesticides (Criterion 7.2)
3. Environmental impacts (Criteria 3.4, 7.6 and 7.7)
4. Waste reduction (Criterion 7.3)
5. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10)

6. Impacts on communities, workers and smallholders (Principle 6) 7. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12) Where applicable, review should include Scheme Smallholders. The unit of certification should have a system to improve practices in line with new information and techniques, and a mechanism for disseminating this information throughout the workforce. For smallholders, there should be systematic guidance and training for continuous improvement.			
3.2.1	**(C)** The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. - Critical (Major) compliance -	The certified unit established the action plan for continual improvements for the year 2024-2025. Their plan included reducing pesticides, chemical fertilizers (use the EFB instead). Therefore they established a monitoring plan of GHG, IPM, water source, and HCV in their mill and plantation such as pollution assessment, SIA, HCV monitoring for UPOIC mill and estate of the year 2024-2025. Record of pesticide use, fertilizer volume, and water use are also available in each estate. From the result of verification all records done by the auditor, it was found that amount of fertilizer and pesticide use has reduced in each estate	Complied
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template. - Minor compliance -	The RSPO metrics template was filled and completed accordingly before commencing the surveillance audit by Miss. Saowarot Aroonsiripon has a responsible for fill the template, and all the data can trace to the source of the information it was verified at the time of the audit and found it is consistency with the result seen during the audit.	Complied
Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.			
Guidance: Mechanisms to check implementation could include documentation of management systems and internal control procedures (see Criterion 2.1). SOP and documentation for mills should include relevant supply chain requirements (see SCCS section under Principle 3). The unit of certification, while working with third party suppliers of FFB on traceability and legality, should use the opportunity to distribute suitable information on BMPs.			
3.3.1	**(C)** Standard Operating Procedures (SOPs) for the unit of certification are in place.	Standard Operating Procedures (SOPs) for the unit of certification are in place and adequately cover all estate and mill processes and	Complied

	- Critical (Major) compliance -	activities. For example, SOPs such as PM-QMR-001 R.17, dated 26 October 2020, for mill and plantation operations are included in the document master list (FM-QMR-005). These procedures are categorized as follows: • RSPO implementation, PM-RSPO-001 (HCV and conservation area management),PM-RSPO-002 dispute resolution and compensation) PM-RSPO-004 (Watercourse management), PM-SCC-001 (RSPO SCC implementation manual) • plantation section, PM-EST-001 (FFB harvesting),PM-EST-006 (Replanting), PM-EST-008 (IPM) ,PM-EST-010 monitoring RSPO FFB • Production, PM-CPO-002 (CPO Production management) • HR, PM-HRA-001 (Training), PM-HRA-002 (Recruitment) • Emergency procedure PM-EMR-007 • Social impact assessment PM-RSPO-005 • Communication and consultation PM-EMR-005 • Identifying legal, customary or user right SD-SAF-001 The SOPs are appropriate and sufficiently cover all estate and mill processes and activities. Key processes for the plantation are established as SOPs, and a list of relevant SOPs for plantations is included in the indicator mentioned above. The revision history of each procedure is maintained and available in the master list. These documents were found to be legible, readily identifiable, current in their revision status, and consistent with the master list. Any changes to controlled documents are managed via the 'document action request' process. Revised documents are approved and then distributed to replace previous versions. All workers have been trained using these SOPs. The auditor verified that the latest versions of the SOPs were available on-site and found that they were documented in an appropriate language, ensuring that workers can access the SOPs as needed to	

		recall procedures and align with documented processes. Interviews with workers confirmed that they understood the relevant procedures and SOPs as well.	
3.3.2	A mechanism to check consistent implementation of procedures is in place. - Minor compliance -	Mechanisms to check consistent implementation of procedures are in place from the minimum level of supervision to the highest level, such as by the General Manager and external parties. On the Head Office level, the following are made, among others: The RSPO representative will conduct an annual evaluation of all procedures. • Mill Manager visits the mills. • Head of the Plantation field inspection. • General Manager or Consultant Inspection UPOIC Palm Oil Mill The Mill Manager inspects the mill on a daily basis. The Engineers, Supervisors monitor the entire production performance and product quality. This is made through the mill rounds and supervision. The checklist forms sighted during the audit are the safety operation checklist, and production/operation checklist. The product/lab data sheet is checked hourly by the shift superintendent to ensure conformity to the quality standard of all process parameters. Monthly figures are analyzed/recommended for improved performance. UPOIC Plantation The Head of the Plantation visited estates for the field inspection. A standard report is made to the management of the operating units. The report was checked and discussed. Estates provide remedial plans/action taken. The report contains : • Sections inspected immature, mature, and new development. • Action points to be taken before the next visit and completion date.	Complied

		• Harvesters' productivity / standards • Upkeep standard / Pest & Diseases • RSPO-related requirement • Documentation compliance.	
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor compliance -	The monitoring of the SOP implementation was carried out by all levels of the supervisory personnel. Records of operation that was maintained have been verified by the top management and Quality, Environment, Safety & Health (QSHE) Team. Here below are the example of the records verified to check the implementation: - The UPOIC POM and all estate (FM-CPO-026 Daily Production Record,FM-CPO-053,FM-CPO-073,FM-CPO-074 etc. - Water Treatment plant Monitoring Sheet (FM-BPP-011) - Daily Power Distribution Record(FM-BPP-022) - Boiler Operation Monitoring Record FM-BPP-023 - Maintenance Report (FM-EN-006,007,008 etc.) - Daily Oil Losses Analysis FM-QLA-007 - Scheduled Waste Store Maintenance Records FM-EST-056 - Environment Monitoring Record FM-EST-038, FM-EST-041 - Return of Empty Chemical Container Record FM-EST-056 - PPE Monitoring Record FM-SAF-021 The following records are maintained to comply with the result from measurements or results of internal control and monitoring activities such as regal compliance and records of corrective actions and improvement are undertaken. These are following as the record control procedure and corrective action procedure	Complied

Criteria 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.

Guidance:

The terms of reference of the SEIA should be defined. Ideally, the SEIA should be carried out by accredited independent experts, in order to ensure an objective process. The assessment (SEIA) should include, but is not limited to:

1. Assessment of the impacts of all major planned activities, including land clearing, planting, replanting, pesticide and fertiliser use, mill operations, roads, drainage and irrigation systems and other infrastructure
2. Assessment of the impacts on HCVs, biodiversity and RTE species, including beyond concession boundaries and any measures for the conservation and/or enhancement of these
3. Assessment of potential effects on adjacent natural ecosystems of planned developments, including whether development or expansion will increase pressure on nearby natural ecosystems
4. Identification of watercourses and wetlands and assessment of potential effects on hydrology and land subsidence of planned developments. Measures should be planned and implemented to maintain the quantity, quality and access to water and land resources
5. Baseline soil surveys and topographic information, including the identification of steep terrain, marginal and fragile soils, areas prone to erosion, degradation, subsidence, and flooding
6. Analysis of type of land to be used (forest, degraded forest, peatlands, cleared land, etc.)
7. Assessment of land ownership and user rights
8. Assessment of current land use patterns
9. Assessment of impacts on people's amenity
10. Assess impacts on employment, employment opportunities or from changes of employment terms
11. A cost-benefit analysis on social aspects
12. Assessment of potential social impacts on surrounding communities of a plantation, including an analysis of potential effects on livelihoods, and differential effects on women versus men, ethnic communities, and migrant versus long-term residents
13. Assessment of salient risk of human rights violations
14. Assessment of the impacts on all dimensions of food and water security including the right to adequate food, and monitoring food and water security for affected communities
15. Assessment of activities which may impact air quality or generate significant GHG emissions

For smallholder schemes, the scheme management has the responsibility to undertake impact assessment and to plan and operate in accordance with the results.

Additional information on SEIA can be found in various external sources such as HCSA Toolkit Module 3 and the International Finance Corporation (IFC)'s Guide to Biodiversity for Private Sector: The Social and Environmental Impact Process.

The review of the monitoring and management plan should be done (once every two years) internally or externally.

Management documents may comprise social programmes avoiding or mitigating adverse social impact including human rights, social programmes advancing community livelihoods and gender equality, partnership programmes for Independent Smallholders, education and health in the communities. Affected stakeholders are able to express their views through their own representative institutions, or freely chosen spokespersons, during the identification of impacts, reviewing findings and plans for mitigation, and monitoring the success of implemented plans.			
3.4.1	**(C)** In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented. - Critical (Major) compliance -	The UPOIC don't have any new planting area for all estate this year. Refer to the replanting plan 2022 - 2027, no replanting was plan for this year. Thus, SEIA of new planting for all estate is not established .	Complied
3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders. - Minor compliance -	The UPOIC established social and environmental management and monitoring plans and have been developed with participation of affected stakeholders with annually. In 2023, UPOIC mill has invited stakeholders to develop any management plan with participatory approach although there is no feedback form stakeholder during the meeting. Moreover, each estate has survey and assessment the environmental and social impact from stakeholder around the estate in 2023 such as Khoaken (from total 31 stakeholders), Krabinoi Estate (from total 21 stakeholders), kiansa Estate (from total 23 stack holder) planned for survey as once a year). Result from the latest survey showed that there is no negative feedback from all most stakeholders.	Complied
3.4.3	**(C)** The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.	The certified unit has set a interval period for the reviews of social and environmental management plan resulting from survey annually reviewed all of the management and monitoring plan conducted yearly. The reviews on the effectiveness of the social and environmental management plan was done through the management review meeting which was latest done on 25 Jan 2024. The list of participants showing many people from various positions who joined the meeting was maintained. Latest review on environmental impact assessment was done on January 2024. The environmental impact assessment covered all activities that might cause adverse impacts on	Complied

		the environment such as noise, air quality, water quality, land use and etc. The environmental risk assessment determined risk scale on 3 levels : low (normal), medium (abnormal) and high (critical). Score of possibility of adverse effects is used to rank the impacts. Score 5 which refers to low score is identified as low effect to environment	
Criteria 3.5: A system for managing human resources is in place.			
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives. - Minor compliance -	The SOPs for recruitment, selection, hiring, promotion, retirement and termination of workers established (PM-HRA-002 Rev. 07/2024, dated 2/7/2024), Certified unite has communicated their SOPs appropriate languages and made available to the workers and their representatives including certify unit explicitly stated the indiscriminately policy during the recruitment selection, hiring and promotion process. Certified unit have three type of employment as for; monthly, daily and piecemeal. All type employment has established agreement documented always and compliance to labour regal of Thailand.	Complied
3.5.2	Employment procedures are implemented and records are maintained. - Minor compliance -	The Recruitment SOPs (PM-HRA-002 Rev. 07/2024, effective 02/07/2024) have been implemented, and all related records have been retained, including the following: - Job Descriptions (SD-HRA-004) - Work Regulations (SD-HRA-005) - Transfer and Promotion Application Form (SD-HRA-008) - Employment Agreement - Probation Assessment (FM-HRA-020) Records of employment for both the mill and estate were reviewed during the audit. An individual file for each worker was presented to the audit team. Interviews with workers confirmed that the recruitment SOPs were followed at every step.	Complied
Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			

Guidance: Refer to National Law/Regulation or ILO Convention 155 for those countries without national Occupational Safety and Health Law/Regulation at a minimum.			
3.6.1	**C)** All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. - Critical (Major) compliance -	The Policy on Occupational Health and Safety was established which was signed by General Manager of UPOIC, issue dated 28 Nov 2022. The OHS Plan (FMSAF-006) has been established. The latest review of health and safety elements has been conducted on 25 Jan 2024. The OHS plan has included the Hazard and risk assessment register, safety training and PPE records, OSH committee meeting, emergency procedure, medical care & accident insurance, incident/accident investigation and lost time accidents. Hazard and Risk Assessment has been conducted updated for Y2024 for all activity in Mills, Estates/Plantations. The risk assessment for plantation has been included activities for smallholders, such as harvesting, wheeling, and spraying. Based on field observation in smallholders farm, it can be seen that they have built pesticide shelter to keep pesticides and PPEs (apron, mask, rubber gloves) and land fill for chemical waste. The health and safety plan (FM-SAF-006 rev 5/2017 eff on 15/02/2017) established on 05 Jan 2024 by Ms. Saowalos A. (safety officer) and approve by Mr. Supotch P. (SMR) on 05 Jan 2024; Main topic; Human development and safety promotion activities , Safety inspection as required by law etc ,Total of 32 topics. SOP For Hazard Identification, Risk Assessment and Risk Control (HIRARC) PMSAF-002 and for Year 2023-2024 found established in the HIRARC (SDSAF-003). The Risk assessment Report (FM- SAF-003) was established in POM and all estates. The update Risk Assessment report was sampling during site visit as follows : - Risk Assessment (FM- SAF-003) of POM; Update on 05 Jan 2024	Complied

		established by Ms Saowaros and Approve by Mr. Supotch (SMR) - Risk Assessment (FM- SAF-003) of POM and all estates; - Such Kieansa Estate, Krabinoi&khoaphanom Estate, Khoakhen Estate were reviewed and approved on 5 Jan 2024 established by estate manager - PPE Matrix (F-SH-011) was established for control the risk in each department; for example, Palm Harvested found Boot and leather glove. The monitored for use PPE was control by use the PPE check sheet (FM-EST-050). - Document review for Kieansa Estate, Krabinoi&khoaphanom Estate, Khoakhen Estate found PPE list for harvester give the safety shoes and leather glove.	
3.6.2	**(C)** The effectiveness of the H&S plan to address health and safety risks to people is monitored. - Critical (Major) compliance -	Monthly monitoring of Environmental, Health & Safety risks has been conducted for every unit of certification by dedicated Safety Officer at professional level (Ms. Saowaros). Sample of monitoring records that have been seen among others: - Annual healthy checkup for all employees (POM and Estate), lasted conducted on 22-24 Nov 2023 by Viratchsil Hospital - Abnormal case report of Y2023 submitted to the government on 10 jan 2023 - Risk assessment was conducted and mitigation lasted update on 5 Jan 2024 - Fire extinguisher inspection, Fire equipment, fire alarm, emergency light, and Fire exit monthly inspection latest on June 2024 - fire pump annual check by prem B.; Latest report on 21 Dec 2023;; License no. 1191 valid until 23 Dec 2025. - Boiler annual inspection; Factory license 3-7(1)-12/47 Test on 25 Mar	Complied

		2023 Boiler #1 Biomass 45 tons; Test by Mr. Thanwa T. registered no 663-913; Sterilizer #1-4 test on 23/12/21 volume 5 ton; Control by Mr. Sutan S. License no. 414-009-23010 valid to 2025 - Sending the chemical report (Sor.Or1) to the Labor welfare department. Review and submitted the report on 21 Jan 2024 for a total of 11 listed chemicals, cast numbers, and found Safety Data Sheet (SDS). - Personal Protective Equipment (PPE) check sheet to be worn while operating FM-SAF-021; update on 1 July 2024 found 14 workers was checked the PPE before production works. - The inspection of electrical cords, tools and equipment was arranged by a qualified engineer on 29 Mar 2023 license No สฟก 5903, The result is acceptable. All electrical cords, tools and equipment are kept in good condition and warning sign posted at each electrical control box.	

Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.

Guidance:

Training content: Workers should be adequately trained on: the health and environmental risks of pesticide exposure; recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); ways to minimise exposure to workers and their families; and international and national instruments or regulations that protect workers' health.

The training programme should include productivity and best management practice and be appropriate to the scale of the organisation. The programme should enable everyone to fulfil their jobs and responsibilities in accordance with documented procedure.

Training participants: Training should be given to all staff and workers including women smallholders and women plantation workers, within the unit of certification, as well as contract workers.

The unit of certification should demonstrate training activities for Scheme Smallholders who provide FFB on a contracted basis.

Workers on smallholder plots also need adequate training and skills, and this can be achieved through extension activities of the unit of certification that purchase fruit from them, by smallholders' organisations, or through collaboration with other institutions and organisations.

For individual scheme smallholder operations, training records should not be required for their workers, but anyone working on the farm should be adequately trained for the job they are doing.

3.7.1	**(C)** A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training. - Critical (Major) compliance -	The Annual Training Program 2024 (FM-HRA-001) was established as that covers mainly Health and Safety but extends to include all aspects of RSPO P&C. Means implemented by the estate manager and department supervisor to assess the understanding of participants include: • Participants completing post-training evaluation/feedback form and give suggestions. • The learner's engagement such as interactive quizzes • Knowledge acquisition and behavioural application rated by an immediate supervisor at workplace post-training attended. Random interviews with workers showed that they understood what RSPO is, the several subsidiaries' policies, what their work/job SOP states and the consequences if deviated, the need to put on PPE and demonstrate donning PPE and when it should be changed, the use of fire extinguishers, understanding workplace hazards, risks and needed control measures, etc. The training was provided in a form understood by the workers and there was the assessment of training for the workers by using the OJT assessment form (FM-HRA-045). For example, At Khoakhen estate trained on the topic of Work safety, Chemical use, and waste management trained on 23 May 2024 the recorded at (FM-HRA-045). Based on interview with casual workers, they said that UPOIC Staffs have regularly visited them to monitor the best practices and safety implementation.	Complied
3.7.2	Records of training are maintained, where appropriate on an individual basis. - Minor compliance -	The company has demonstrated that training records are maintained. The documentation comprise minutes per training and individual basis training record. Some training records that have been seen as below: POM - Fire safety and Fire evacuation provide on 2 Dec 2023 for 121 participants - Basic fire fighting training on 29 Nov 2023 for 65 participants	Complied

- First aid training on 29 Dec 2023 for 65 participants and prepare First aid box for workers in pace.
- Confine space practice trained on 18-21 Dec 2023 by Mr Soonthorn S.
- FM-HRA-006 training plan of each estate were implement; topic as
- IPM, Safety and Hazardous chemical , health and safety , RSPO requirement,

Maintenance in estate, Communication policy, Waste management and etc.

- Training record (FM-HRA-028) sample

Estate name	Course	Date
Krabinoi &Khoaphanom	- Fire and safety firefighting and fire evacuation - Health and Safety hazardous chemical - Oil Palm Plantation practice - IPM - Hazardous chemical and used	18 Jun 2024 25 Mar 2024 25 Mar 2024 25Mar 2024 25 Mar 2024
Kainsa	- Health and Safety hazardous chemical -Fire and safety firefighting and fire evacuation	06 Feb 2024 23 Nov 2023
Khoakhen	- Health and Safety hazardous chemical	23 May 2024

			- Oil Palm Plantation practice - IPM	23 may 2024	
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed. - Minor compliance -	Training program for supply chains programmed each year. Latest training has been caried out on 22 Jun 2024. The training provided by Ms. Saowarot A. Training attended by worawan P./FFB purchase,Ariyada P./Sale,Porthip L./HR,Anuwat R./PD FFB,Jomjesada K/supervisor ,Supachai P/supervisor			Complied
Criteria 3.8: Supply chain requirements for mills. **Procedure note:** all requirements are classified as **Critical Indicators.** However it will not contribute to suspension if there is more than 5 non-compliance within a principle)					
3.8.1	Identity Preserved Module A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme. Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.	The company has established the segregation system as identified in the production control procedure PM-CPO-002 Rev.05/2020, dated 02 Jan 2020 and WI-CPO-030 Rev. 02/2022 date 15/06/2022 to ensure that the certified FFB from their own estates are kept physically (yard no. B) isolated from non-certified FFB from independent smallholders or out growers (yard no. A). All incoming FFB sourced from own estate will be loaded into FFB Yard B/Ramp B (collected FFB 500-800 MT). Uncertified FFBs are loaded as FFB Yard A/Ramp A with clear identification. As the Palm Oil Mill only has single production line, the palm oil mill has established clear system to ensure processing of CPO/IP are clearly segregated. Processing of FFB/IP will be initiated after all facilities/machineries in the production line are cleaned up (e.g., conveyors, 4 sterilization drum (new machine/vertical), digester, bucket elevator, screw press, pipelines, Storage tank, silo as following: **Product** / **Tank no. and kernel drying Silo No.** — **IP** / **MB** CPO: 1, 5, 6 and 9 / 2, 7 and 8			Complied

CPK	Nut Silo 3 and Kernel Drying silo No. 4,5	Nut Silo 1,2 and Kernel Drying silo No. 4 and 5

All these facilities are prepared and cleaned manually by water cleansing, oil flushing, hot stream flushing and air flushing. Those machines and equipment are to be checked and recorded before initiating loading FFB/IP from FFB yard B.

For every batch of production of CPO/IP, the first 2.0 mt of CPO are downgraded to the CPO/MB category (as part of the flushing process).

The palm oil mill has specifically designated CS tank no.4, nut silo no.3, kernel drying silo no.4 and 5 and CPO storage tank no.1 and 6 for storage of CPO/IP and CPK/IP.

After completing the first 2.0 MT CPO, which will be channelled/downgrade to CPO/MB storage tank, the valve will be closed, and CPO/IP will be diverted to the designated CPO/IP tank (Tank no. 1, Tank no. 5, Tank 6 and Tank No. 9).

The template of preparation record to be used to ensure that the status of all control points readiness for production, the supervisor of each station is responsible for re-checking to ensure that certified products can be 100% segregated from non-certified products are available and been verified by the auditor during the assessment.

The produced CPK/IP (Downgrade to MB) will be stored in designated kernel drying silos no.4 and 5. These CPK/IP will be loaded to the PK crushing facilities (PK crushing mill), which are certified under RSPO SCC standard. PK silo 1, 2 & 3 are non-certified.

For transportation, the tank trucks are cleaned by the oil flushing before loading CPO/IP.

<table>
<tr><td></td><td></td><td>The actual CPO/IP used for flushing is to be downgraded to CPO/MB. The template for recording the tank truck cleaning is in place, and it is to be accepted by the supervisor before loading CPO/IP.
During the onsite assessment, it was found that storage tanks, machines, pipelines, control valves are clearly and visibly indicated the identification with "CPO/IP", "CPK/IP(MB) ", and flow direction of the certified product. The available system, control, understanding of personnel and procedures are evaluated as satisfactory by the auditor to ensure 100% segregation are met.
The site decided to use the extraction from the FFB process for the next certificate as follows:
<table>
<tr><th rowspan="2">Year</th><th colspan="2">OER (CPO)</th><th colspan="2">KER (PK)</th></tr>
<tr><th>Certified/IP</th><th>Non-Certified</th><th>Certified/IP</th><th>Non-Certified</th></tr>
<tr><td>2021 2022</td><td>20.05%</td><td>16.22 %</td><td>5.20%</td><td>5.26%</td></tr>
<tr><td>2022-2023</td><td>18.00%</td><td>16.22 %</td><td>5.24 %</td><td>5.26%</td></tr>
<tr><td>2023-2024</td><td>20.00 %</td><td>18.00%</td><td>5.24 %</td><td>5.26%</td></tr>
</table></td><td></td></tr>
<tr><td>3.8.2</td><td>Mass Balance Module
A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</td><td>Not applicable, due to the mill applying an IP module to certify.</td><td>Not Applicable</td></tr>
<tr><td>3.8.3</td><td>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage</td><td>The palm oil mill received both RSPO certified and non-certified FFB as part of the input materials. For RSPO certified FFB, the supplies will only source from its own estates (6 estates); and for the uncertified sources in supplied by surrounding smallholders and out growers. For all incoming FFBs, the information of suppliers and its certification</td><td>Complied</td></tr>
</table>

	produced shall then be recorded in each subsequent annual surveillance report.	status are clearly identified at the weighbridge. Information such as supplier's name, loading and delivery date, truck number, quantity and its certification status are captured in the weighbridge system for easy analysis and reporting. Procedure to inform CB when there is a projected FFB overproduction established in PM-SCC-001 Rev.12/2022, dated 01 Mar 2022 and WI-SCC-002 (Monitoring FFB/IP), Rev.00/2022, dated 01 Jul 2022. The projected FFB overproduction will be estimated by estate manager. Then, QMR is the responsible person to contact CB and request to extend the certified volume of FFB, CPO and CPK on the current PalmTrace license. Mechanism for handling NC products/document is indicated in Non-conformity products handling procedure PM-QLA-002 Rev.07/2019 dated 02 Dec 2019. The final step to deal with NC material is to downgrade as non-RSPO material. GM will be final responsible person to inform CB with the estimated FFB overproduction From verified the data of FFB from 1 Jul 2022 to 30 Jun 2023 found the record of FFB from all their estate follows table 9A Monthly Records of Certified and Uncertified FFB Received since the last audit The certified CPO/IP, CPO/MB, CPK from production mill follows table 10 Summary of Certified Tonnage (MT) and 10A. Monthly Records of Certified CPO & PK since the last audit. Current license period (15 Oct 2023 to 30 Jun 2024): - Certified CPO: produced a total of 8,823.99 mt, with 8,635.99 mt as CPO/IP and 188 mt as CPO/MB. Sold as CPO/IP is 1600.39. mt, and downgraded to CPO/MB is 6,141.34 mt. Therefore, as of 30 Jun 2024, the remaining CPO/IP is 1,082.26 mt. - CPO/MB produced is 188 mt, with a remaining amount of 0 mt.	

		- PK/IP produced is 2,598.74 mt, sold as PK/MB is 1,200 mt. Therefore, as of 30 Jun 2024, the remaining PK/IP is 1,398.74 mt.	
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	UPOIC had to register RSPO IT Platform as follow: RSPO P & C: Palm trace account of United Palm Oil Industry Public Company Limited (UPOIC), RSPO Membership Number: 2-0092-08-000-00 (Lam Soon (Thailand) Plc.) and Palm Trace Member ID: RSPO_PO1000001050.	Complied
3.8.5	Documented procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a. Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. b. Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). c. Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d. The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill.	Documented procedures were made available for verification, and the requirements have been adhered to as follows: a) The Quality Manual RSPO QM-EM-SMR-002 R.04, effective 26/06/2022, and the Sustainable Supply Chain and Traceability Procedure QMR-P-001 Rev.01, dated 17/01/2021, were updated to include new clauses under Process Monitoring, Product Dispatch, and Rules for FFB Diversion to reflect the inclusion of RSPO IP Mills in the Supply Chain. b) The retention period for maintaining traceability records is 3 years, as stated in the Document and Record Control Procedure (PM-QMR-001) Rev.21, dated 16/05/2024. Complete and up-to-date records and reports related to RSPO SCCS were maintained and available for verification. Among the records available were Excel sheets, internal audit reports, and SCCS training records. c) The Document and Record Control Procedure (PM-QMR-001) Rev.21, dated 16/05/2024, states that mill management shall have overall responsibility for the implementation of this SOP and may assign roles to relevant personnel or invite personnel from various departments, where necessary, to assist in the implementation of this SOP. As a result, mill management has identified and appointed the SMR as the Person in Charge (PIC) for RSPO Supply Chain Certification Standard requirements, as stated in the Sustainable Supply Chain and Traceability Procedure dated 16/05/2024. The appointment letter was sighted, dated 05/01/2024.	Complied

		d) Procedures for receiving and processing certified and non-certified FFBs are addressed in the Purchasing RSPO FFB Procedure (WI-FFB-003) Rev.03, dated 24/04/2021; Palm Oil Calculation (PM-MKR-P-002) Rev.02, dated 01/03/2021; CPO and PKO Production (PM-PDR-P-001) Rev.03, dated 10/11/2017; and Sale and Delivery of Palm RSPO (PM-SAL-001) Rev.10/2018, dated 21/03/2023.	
3.8.6	Internal Audit i. The mill shall have a written procedure to conduct annual internal audit to determine whether the mill; a. Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. b. Effectively implements and maintains the standard requirements within its organisation. ii. Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.	The internal audit procedure has been defined in Internal audit procedure QP-RSPO-011 Rev. and PM-QMR-006 R.15 Eff. 13/Jan/2022. The internal audit is planned to conduct at least once a year and an annual management review meeting. The outcomes of the internal audit have been subject to management review dated 25 Jan 2024. The internal has assessed the organization's conformance to the SCCS standard and RSPO Market Communications and Claims document requirements. The Internal audit of Y2023 conducted on 29 Nov-26 Dec 2023 by 12 Internal auditor, announced on 20 Oct 2023 • Internal audit plan (FM-QMR-028 R.05 Eff 25/09/2018) separated 2 location (Krabi province and Suratthani province) issued by DCC (Ms.Manutta M.) • Tubpik conducted on 12 Nov 2023 by Mr. Anucha and Ms. Saowaros • Chaiburi conducted on 12 Nov 2023 by Mr. Wisarn and Mr. Atsaphong • Kho Noi conducted on 10 Dec 2023 by Mr. Somkid and Mr. Rungrueang • BannMark conducted on 23 Nov 2023 by Mr. Thamrong and Mr. Anucha • Keainsa conducted on 24 Nov 2023 by Mr. Sitthichai and Mr. Warunrit • The result was no NCR • Factory Mill and RSPO Rules on Market Communications and Claims	Complied

		conducted on 17 Nov 2023 by Ms. Manutta M. and Mr. Anucha (Internal checklist) The mill has maintained the internal audit records and reports properly. The internal audit demonstrated that the company effectively implements the SCCS requirements within the company.	
3.8.7	Purchasing and Goods In i. The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. ii. The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. iii. The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.	The relevant procedure which are recently established - Procedure PM-SCC-01 revision 01 dated 21/09/2021 has covered all elements required by RSPO SCC including the mechanism of handling of non-conforming FFB and documents - Procedure for receiving the FFB (PM-OD-01-revision 01 dated 21/09/2018) has been established. - Procedure PM-DD-01 revision 01 dated 21/09/2018 (product delivery and transport) is used as guideline to indicate the name and model (MB),(IP)/Mechanism for handling NC products/document is indicated in Non-conformity products handling procedure PM-QLA-002 Rev.07/2019 dated 02 Dec 2019. The final step to deal with NC material is to downgrade as non-RSPO material. GM will be final responsible person to inform CB with the estimated FFB overproduction - Procedure for informing CB on the projected overproduction of certified FFB is established. GM will be final responsible person to inform CB with the estimated FFB overproduction Procedure to inform CB when there is a projected FFB overproduction established in PM-SCC-001 Rev.07/2019 dated 01 Oct 2019. The projected FFB overproduction will be estimated by estate manager. Then, QMR is the responsible person to contact CB and request to extend the certified volume of FFB, CPO and CPK on the current Palm Trace license. - PM-SCC-01-Rev.02 Eff.01/09/2019 indicated that in case of an incorrectly calculated amount of PK by the conversion rate, those incorrect amount is deducted as non-certified PK.	Complied

		- Total projected FFB production and sold from all supply bases is following	
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The 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): 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. RSPO certificate number; f. A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g. The quantity of the products delivered; h. Any related transport documentation; i. A unique identification number.	United Palm Oil Industry Public Company Limited (UPOIC) has established a procedure of Sale Product no. PM-SAL-001 rev.10/2018 effective date 01/08/2018. The procedure explains that sale has confirmed with customer by FM-SAL-005 (rev.05/2018 date 01/08/2018). Shipping documents such as Confirmation of Sale, Weighting document (FM-HRA-060) with its information. For RSPO certified products (CPO/IP; CPO/MB; CPK/IP; CPK/MB); the only buyer is their own group refinery and crushing plant. Therefore, the information is clearly and easily traceable through SAP system. Furthermore, all transactions of RSPO certified products are also registered into RSPO PalmTrace platform (shipping announcement). The palm oil mill will also issue delivery documentation (transfer document) which contain information of: - the name and address of the POM - the name and address of refinery and crushing mill. - the date of issued document and transferred products the description of products (e.g., CPO/IP; CPO/MB; CPK/IP or CPK/MB) The company produced CPO and CPK as IP. Then sold product by downgrade from IP to MB. - the quantity of products - RSPO certificate number of the POM - unique identification number (e.g., PO number) Example of transactions verified during the audit has been reviewed for example : - PalmTrace transaction No. TR-f77d2ec1-983f transfer CPK/IP to UPOIC (RSPO_PO1000000539) confirmed date 7 Oct 2023, Q'ty 600 MT	Complied

		- PalmTrace transaction No. TR-f0970288-ac64 transfer CPK/IP to UPOIC (RSPO_PO1000000539) confirmed date 23 Apr 2024, Q'ty 800 MT - PalmTrace transaction No. TR-4263efa3-8bdf transfer CPK/IP to UPOIC (RSPO_PO1000000539) confirmed date 23 Apr 2024, Q'ty 800 MT - PalmTrace transaction No. TR-fd03fa2b-b714 sold as CPO/IP to Lamsoon (RSPO_PO1000000433) confirmed date 21 May 2024, Q'ty 318.08 mt - PalmTrace transaction No. TR-ad501733-df29 sold as CPO/IP to Lamsoon (RSPO_PO1000000433) confirmed date 28 Jun 2024, Q'ty 99.85 mt - PalmTrace transaction No. TR-fd03fa2b-b714 sold as CPO/IP to Lamsoon (RSPO_PO1000000433) confirmed date 21 May 2024, Q'ty 318.08 mt - PalmTrace transaction No. TR-40bee926-9db5 sold as CPO/MB to PVO (RSPO_PO1000000366) confirmed date 08 May 2024, Q'ty 31.56 mt - PalmTrace transaction No. TR-2e947c15-2ae0 sold as CPO/MB to PVO (RSPO_PO1000000433) confirmed date 11 Jul 2023, Q'ty 306.21 mt Verify the information presented either on a single document or across a range of documents issued for RSPO certified oil palm products for example Product: Certified Sustainable Palm Oil (CPO/IP) Quantity: 318.08 MT. Seller ref: CPO/IP-02-0424 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) , seller no. 070/2024 - Buyer: Lam Soon (RSPO_PO1000000433)	

		- Delivery Note No. 8300035617, shipment no. 1039316 on 19 Apr 2024, - PO No. PO.4510020456 - Shipper by Al Armin Co.Ltd. e.g. Car register no. 70-1444 -1445. Address of Seller and Buyer: Complied - INV No. 8400035339, 15 May 2024 - Certification no. RSPO-789700 Product: Certified Sustainable Palm Oil/MB (CPO/MB) Quantity: 306.21 MT. Seller ref: CPO/MB-18/0623 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) , Seller no. 188/2023 - Buyer: PVO (RSPO_PO1000000366) - Delivery Note No. 8300033639, shipment no. 1037006 on 03 Jul 2023, - PO No. PO.8120011279 - Shipper by Al Armin Co.Ltd. total 10 shipment e.g. Car register no. 70-1132,1133 CPO/MB 30.640 mt, Car register no. 70-0956, 0747, CPO/MB 30.650 mt. - Address of Seller and Buyer: Complied - INV No. 8400033312, 1 Jul 2023 - Certification no. BVC-RSPO-20171015-01	
3.8.9	Outsourcing Activities i. The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification ii. The mill shall ensure the following:	Outsourcing activities in Upoic POM only involve the transportation of products, i.e. CPO and CPK, subjected to the buyers' contractual requirements. Implementation for Outsourcing activities was based on the procedure System Management & Documentation; establish WI-SAL-003 Rev.11/2020 Eff.01/10/2020 Delivery products . These subcontractors were listed and controlled according to RSPO requirements. The company applies the supply chain model "IP" and MB, therefore, those subcontractors are not deemed need to be	Complied

	a. The mill has legal ownership of all input material to be included in outsourced processes b. The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary. c. The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d. The mill 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 all information, when this is announced in advance.	audited as their operation is unlikely to crease the risk and breach the integrity of the RSPO certification. Outsourcing is only applicable for CPO despatch based on the delivered contract with buyers. The appointed contractor is provided with a contract agreement as follows: - Agreement Name: Agreement For Transport of Crude Palm Oil and Palm kernel Oil. contract # 0127/2024 - Date: 15 May 2024 - Contractor Name: Ameen Logistics 2015 Co., Ltd. - Address: No.24 Soi 9 Maharat Road Tambon Paknam Ampur Mueang Krabi Province Both sample agreements also specified the following: - The certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary - The outsourcing contractor shall comply with the requirement of RSPO, company's policies and procedures - The outsourcing contractor shall provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance	
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.	UPOIC established a record of all contact detail for transporter and updated in the stakeholder list last update 01 July 2024.	Complied
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	UPOIC are aware that they are to inform he CB in advance if there are any new contractor used for the physical handling of RSPO certified palm products. Verified during the assessment that there was no new contractor used for physical handling of RSPO products.	Complied
3.8.12	Record keeping i. The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. ii. Retention times for all records and reports shall be a minimum of two	The RSPO SCC implementation procedure (QMR-P-001 Rev.01, dated 17/01/2021) and the Document and Record Control Procedure (PM-QMR-001 Rev.21, dated 16/05/2024) outline that UPOIC Mill has maintained accurate, complete, up-to-date, and accessible records and reports covering all aspects of RSPO Supply Chain Certification	Complied

	(2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. iii. For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. iv. For Mass Balance Module, the mill: a. Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b. All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c. The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.	requirements. According to the RSPO Supply Chain – Module: Identity Preserved (IP) procedure, records related to the RSPO Supply Chain are to be retained for a minimum period of 3 years. Sampled records of FFB weighbridge tickets from all estates and daily production records for the last 3 years were still in place for verification. i. All sampled records related to the movements of RSPO-certified materials and products were found to be accurate, complete, up-to-date, and accessible. ii. The retention period for maintaining traceability records is 3 years, as stated in the Document and Record Control Procedure (PM-QMR-001 Rev.21, dated 16/05/2024). Complete and up-to-date records and reports related to RSPO SCCS were maintained and available for verification. Among the records available were Excel sheets, internal audit reports, and SCCS training records. iii. The movement of materials and products is recorded on a real-time basis in the "Daily and Month-End Production Report in IP and MB" for both CPO and PK. The data is summarized in the CPO/PK Production Sheet Calculation Report, which includes information such as the date, FFB processed, OER, CPO amount (opening, produced, and closing), and transferred CPO (mill weight, refinery weight	
3.8.13	Extraction Rate The oil extraction rate (OER) and the kernel extraction rate(KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.	According MR lasted meeting on 25 Jan 2024; the target and actual of POM were reviewed as follows; The lasted year, According MR lasted meeting on 25 Jan 2024; the target and actual of POM were reviewed as follows; The lasted year, • OER target 20.32%, actual 16.57 %	Complied

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KER, target 5.65%, actual 4.88%,
CAPACITY CPO, > 65 t/FFM/Hr, actual 66.01
Loss < 2%, actual 1.37%

Year 2024 target as

OER ≥18 %
PKS = ≥ 5%
CAPACITY CPO, > 65 t/FFM/Hr,
Loss ≤ 1.25%

The site decided to use the extraction from the FFB process for the next certificate as CPO/OER = 18.00-20.00% and CPK/KER=5.00% reference actual report of production as follows:
<table>
<tr><th rowspan="2">Year</th><th colspan="2">OER (CPO)</th><th colspan="2">KER (CPK)</th></tr>
<tr><th>Certified/IP</th><th>Non-Certified</th><th>Certified /IP</th><th>Non-Certified</th></tr>
<tr><td>2022-2023</td><td>16.57%-20.32%</td><td>16.22 %</td><td>4.88%-5.65%</td><td>5.26%</td></tr>
<tr><td>2023 -2024</td><td>16.57%-20.00%</td><td>16.22 %</td><td>4.88%-5.24%</td><td>5.26%</td></tr>
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<tr>
<td>3.8.14</td>
<td>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</td>
<td>The site decided to use the extraction from the FFB process for the next certificate as follows:</td>
<td>Complied</td>
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<table>
<tr><th rowspan="2">Year</th><th colspan="2">OER (CPO)</th><th colspan="2">KER (CPK)</th></tr>
<tr><th>Certified/ IP</th><th>Non-Certified</th><th>Certified/ IP</th><th>Non-Certified</th></tr>
<tr><td>2022-2023</td><td>16.57%-20.32%</td><td>16.22 %</td><td>4.88%-5.65%</td><td>5.26%</td></tr>
<tr><td>2023 -2024</td><td>16.57%-20.00%</td><td>16.22 %</td><td>4.88%-5.24%</td><td>5.26%</td></tr>
</table>
The site had to separated IP and MB by downgrade CPO/IP to CPO/MB completing at least 2.0 mt, per batch.
For CPK, produced as CPK/IP and then downgrade to CPK/MB 100%.
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<td>3.8.15</td>
<td>Processing
For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</td>
<td>
The procedure for production recording as in EM-SMR-003 rev. 00/2023, dated 14 Jul 2023, Record Keeping from July 2023 to Jun 2024 has rules out a record keeping for RSPO certified FFB , CPO and CPK. At the moment, all FFB sources are certified from all estate (Yard B) and non-certified FFB sources (Yard A) coming to UPOIC POM. All records are provided and traceable such as Daily Production Report for UPOIC POM as well as Monthly Balance Report.
UPOIC POM delivering their certified CPO product to the UPOIC tank farm which located by separated IP Tank and MB tank due to mixing certified CPO product in tanks, then exported through tanks farm and a delivery managed exclusively by UPOIC MILL.
All incoming FFB sourced from own estate will be loaded into FFB Yard B/Ramp B (collected FFB 500-800 MT). Uncertified FFBs are loaded as FFB Yard A/Ramp A with clear identification. As the Palm Oil Mill only has single production line, the palm oil mill has established clear system to ensure processing of CPO/IP are clearly segregated.
Processing of FFB/IP will be initiated after all facilities/machineries in the production line are cleaned up (e.g., conveyors, 4 sterilization drum (new machine/vertical), digester, bucket elevator, screw press, pipelines, Storage tank, silo as following:
<table>
<tr><th>Product</th><th>Tank no. and Silo No.</th></tr>
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<td>Complied</td>
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	IP	MB
CPO	1, 5, 6 and 9	2, 7 and 8
CPK (Cylo)	6 (27 MT/KERNEL)	1,2, 3,4 and 5 (Kernel Cylo)

All these facilities are prepared and cleaned manually by water cleansing, oil flushing, hot stream flushing and air flushing.

Those machines and equipment are to be checked and recorded before initiating loading FFB/IP from FFB yard B. For every batch of production of CPO/IP, the first 1.0 MT of CPO are downgraded to the CPO/MB category (as part of the flushing process).

The palm oil mill has specifically designated CS tank no.4, nut silo no.3, kernel drying silo no.4 and 5 and CPO storage tank no.1 and 6 for storage of CPO/IP and CPK/IP.

After completing 2.0 MT CPO, which will be channelled/downgrade to CPO/MB storage tank, the valve will be closed, and CPO/IP will be diverted to the designated CPO/IP tank (Tank no. 1, Tank no. 5 ,Tank 6 and Tank no.9).

The template of preparation record to be used to ensure that the status of all control points readiness for production, the supervisor of each station is responsible for re-checking to ensure that certified products can be 100% segregated from non-certified products are available and been verified by the auditor during the assessment.

The produced CPK/IP (Downgrade to MB) will be stored in designated kernel drying silos no.4 and 5. These CPK/IP will be loaded to the PK crushing facilities (PK crushing mill), which are certified under RSPO SCC standard. PK silo 1, 2 & 3 are non-certified. CPKO/IP Storage at Tank no. 4, PKO/Non-certified storage Tank no. 3.

For transportation, the tank trucks are cleaned by the oil flushing before loading CPO/IP. The actual CPO/IP used for flushing is to be

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<td>downgraded to CPO/MB. The template for recording the tank truck cleaning is in place, and it is to be accepted by the supervisor before loading CPO/IP.
During the onsite assessment, it was found that storage tanks, machines, pipelines, control valves are clearly and visibly indicated the identification with "CPO/IP", "CPK/IP(MB) ", and flow direction of the certified product. The available system, control, understanding of personnel and procedures are evaluated as satisfactory by the auditor to ensure 100% segregation are met.
The site decided to use the extraction from the FFB process for the next certificate as follows:
<table>
<tr><th rowspan="2">Year</th><th colspan="2">OER (CPO)</th><th colspan="2">KER (PK)</th></tr>
<tr><th>Certified/IP</th><th>Non-Certified</th><th>Certified/ IP</th><th>Non-Certified</th></tr>
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<tr>
<td>3.8.16</td>
<td>Registration of Transactions
i. Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.
ii. Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</td>
<td>RSPO P & C: Palm trace account of United Palm Oil Industry Public Company Limited (UPOIC), RSPO Membership Number: 2-0092-08-000-00 (Lam Soon (Thailand) Plc.) and Palm Trace Member ID: RSPO_PO1000001050.
UPOIC POM Shipping Announcement for Sales of CPO and CPK
- PalmTrace transaction No. TR-f77d2ec1-983f transfer CPK/IP to UPOIC (RSPO_PO1000000539) confirmed date 7 Oct 2023, Q’ty 600 MT
- PalmTrace transaction No. TR-f0970288-ac64 transfer CPK/IP to UPOIC (RSPO_PO1000000539) confirmed date 23 Apr 2024, Q’ty 800 MT</td>
<td>Complied</td>
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		- PalmTrace transaction No. TR-4263efa3-8bdf transfer CPK/IP to UPOIC (RSPO_PO1000000539) confirmed date 23 Apr 2024, Q'ty 800 MT - PalmTrace transaction No. TR-fd03fa2b-b714 sold as CPO/IP to Lamsoon (RSPO_PO1000000433) confirmed date 21 May 2024, Q'ty 318.08 mt - PalmTrace transaction No. TR-ad501733-df29 sold as CPO/IP to Lamsoon (RSPO_PO1000000433) confirmed date 28 Jun 2024, Q'ty 99.85 mt - PalmTrace transaction No. TR-fd03fa2b-b714 sold as CPO/IP to Lamsoon (RSPO_PO1000000433) confirmed date 21 May 2024, Q'ty 318.08 mt - PalmTrace transaction No. TR-40bee926-9db5 sold as CPO/MB to PVO (RSPO_PO1000000366) confirmed date 08 May 2024, Q'ty 31.56 mt - PalmTrace transaction No. TR-2e947c15-2ae0 sold as CPO/MB to PVO (RSPO_PO1000000433) confirmed date 11 Jul 2023, Q'ty 306.21 mt Verify the information presented either on a single document or across a range of documents issued for RSPO certified oil palm products for example Product: Certified Sustainable Palm Oil (CPO/IP) Quantity: 318.08 MT. Seller ref: CPO/IP-02-0424 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) , seller no. 070/2024 - Buyer: Lam Soon (RSPO_PO1000000433) - Delivery Note No. 8300035617, shipment no. 1039316 on 19 Apr 2024,	

		- PO No. PO.4510020456 - Shipper by Al Armin Co.Ltd. e.g. Car register no. 70-1444 -1445. Address of Seller and Buyer: Complied - INV No. 8400035339, 15 May 2024 - Certification no. RSPO-789700 Product: Certified Sustainable Palm Oil/MB (CPO/MB) Quantity: 306.21 MT. Seller ref: CPO/MB-18/0623 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) , Seller no. 188/2023 - Buyer: PVO (RSPO_PO1000000366) - Delivery Note No. 8300033639, shipment no. 1037006 on 03 Jul 2023, - PO No. PO.8120011279 - Shipper by Al Armin Co.Ltd. total 10 shipment e.g. Car register no. 70-1132,1133 CPO/MB 30.640 mt, Car register no. 70-0956, 0747, CPO/MB 30.650 mt. - Address of Seller and Buyer: Complied - INV No. 8400033312, 1 Jul 2023 - Certification no. BVC-RSPO-20171015-01	
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.	RSPO trademark was not used. Nonetheless, the facility is aware of the requirements of the RSPO Rules on Market Communications and Claims.	Complied
General corporate communications			
4.1	A corporate communication is one made by any RSPO member that highlights its RSPO membership and/or its commitment to the objectives	NA, There is no any corporate communication made by this organization e.g. display RSPO membership, use of RSPO logo and etc.	Not Applicable

	and principles of RSPO. Corporate communication is a "non-product related" claim.		
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 RSPO D. state the member's history with regard to RSPO E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership	NA, There is no any corporate communication made by this organization e.g. display RSPO membership, use of RSPO logo and etc.	Not Applicable
4.3	Members are **not allowed** to use the RSPO corporate logo as shown below. This is for the sole use of the RSPO Secretariat.	NA, 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	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 palm oil products.	NA, 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	Additionally, RSPO certified members are allowed to make statements that highlight their RSPO certification status and product-related claims in their corporate communication tools. Some permitted examples include: • "We have been sourcing RSPO certified palm oil since (YEAR)." • "We have used (X) tonnes of RSPO certified palm oil for our products manufactured in the last year." • "We have been RSPO certified since (YEAR)." • "We have (X NUMBER OF PRODUCTS) produced using RSPO certified MB/SG palm oil." • "In (YEAR), our company sourced (X%) of palm oil derivative volumes that was used across our products manufactured as MB certified." • "Our company covered (X%) of palm oil derivative volumes used across all our products manufactured in (YEAR) with smallholder credits." • "We are RSPO certified. Ask us for our RSPO certified products."	NA, There is no any corporate communication made by this organization e.g. display RSPO membership, use of RSPO logo and etc.	Not Applicable

4.6	RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following: A. Use the RSPO Trademark with a valid trademark licence number to promote its membership of RSPO. It is sufficient for non-certified members to indicate this only once in their communication. B. Claim statements are limited to the following examples: i. "The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)." ii. X% of palm oil sourced by our organisation are certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book and Claim. C. In cases wherein an organisation/member would like to indicate their commitment to sourcing RSPO certified volumes, the statement shall be accompanied with a disclaimer: "This reported figure is not audited through RSPO Certification".	Not Applicable, There is no any corporate communication made by this organization e.g. display RSPO membership, use of RSPO logo and etc.	Not Applicable
Product-specific communications			
5.1 General			
5.1.1	Product-specific communications refer to any public statement about an individual product that contains RSPO certified sustainable palm oil. These product-specific communications can be made on pack and/or off pack such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.	Based on observed on audit date, the UPOIC was able to demonstrate that if they were to dispatch their certified products (CPO and CPK) to its buyers, the supply chain model used (IP and MB) be stated under the product description in various documents such as delivery order, weighbridge ticket and commercial invoice to name a few.	Complied
5.1.2	Product-specific communications are voluntary.	Upon conducting a site visit, interviewing relevant personnel, and reviewing documentation, it was confirmed that product-specific communications are made voluntarily by the management.	Complied
5.1.3	Wherever the RSPO Label is displayed for product-specific communications, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement itself.	The organisation does not have the RSPO Label displayed for product-specific communications.	Not Applicable

5.1.4	Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication.	The organisation does not use any other trademark or label to highlight the presence of RSPO-certified sustainable palm oil products is an unauthorized product-specific communication.	Not Applicable
5.1.5	If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown below • RSPO members should be registered on the RSPO IT Platform and complete the information under 'description of products' field. • Both parties shall inform their certification body in writing about the agreement. • The RSPO certified supplier is responsible for ensuring that the buyer's RSPO Trademark licence number is used only on products that are supplied to that buyer.	The organisation is not retailers, traders or distributors. Therefore, this requirement is not applicable.	Not Applicable
5.1.6	Organisations that do not further modify end products or that do not need to undergo Supply Chain Certification such as retailers, traders, or distributors who intend to use the RSPO Label with their own RSPO Trademark licence number in any of their product-specific communications, can do so by undergoing a remote audit. A remote audit shall be conducted by an RSPO-accredited certification body (CB) prior to the use of the RSPO Label whereby the organisation will need to demonstrate that the use is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain	The organisation is not retailers, traders or distributors. Therefore, this requirement is not applicable.	Not Applicable
5.2 Off pack claims			
5.2.1	Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any	United Palm Oil Industry Public Company Limited (UPOIC Mill and its Supply Bases) stated in sales documents, transaction of CPO/IP,	Complied

	communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made.	CPO/MB and CPK/IP. The certificate number and supply chain model indicate on the sales document properly e.g. Invoice.	
5.2.2	When confirming the sale of certified palm oil 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
5.2.3	Where a distributor or wholesaler takes title to products containing certified sustainable palm oil products, the requirements of the RSPO SCCS can follow either one of these two options: • If the distributor or wholesaler holds only a distributor licence, it may only communicate RSPO certified palm oil products by linking the product to the manufacturer using the manufacturer's SCCS certificate 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 products have been made on behalf of the distributor or wholesaler, with specific evidence either through on pack claims or documentation. • If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2.	United Palm Oil Industry Public Company Limited (UPOIC Mill and its Supply Bases) stated in sales documents, transaction of CPO/IP, CPO/MB and CPK/IP. The certificate number and supply chain model indicate on the sales document properly e.g. Invoice.	Complied
5.3 On pack claims			
5.3.1	Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the product(s) as per Module A, B, C and E. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil as per Module D.	Reference 5.1.6, That this requirement is not applicable.	Not Applicable

5.3.2	In case of limited space, RSPO allows flexibility to use a one-line arrangement claim together with a valid trademark licence number for on pack communications as below without having to use any RSPO Label. The licence number has to measure at least 4pt (1.4mm) in size and the font must be Calibri. The following options shall be considered: A) For Identity Preserved (IP)/ Segregated (SG) Certified Products: • RSPO IP/SG CERTIFIED* • Contains RSPO IP/SG palm oil* • Contains RSPO certified palm oil (IP/SG)* *Add RSPO TM Licence Number below or next to the claim.	NA, From observed found the organisation does not use any other trademark or label to highlight the presence of RSPO-certified sustainable palm oil products is an unauthorized product-specific communication.	Not Applicable
	B) or Mass Balance (MB) Certified Products: • RSPO MIXED* • Contributes to the production of RSPO certified palm oil* • Contains RSPO certified palm oil (MB)* *Add RSPO TM Licence Number below or next to the claim.	NA, From observed found the organisation does not use any other trademark or label to highlight the presence of RSPO-certified sustainable palm oil products is an unauthorized product-specific communication.	Not Applicable
	C) For Partially Certified Products: • RSPO 50% MIXED* • Contains at least 50% RSPO certified palm oil* *Add RSPO TM Licence Number below or next to the claim.	NA, From observed found the organisation does not use any other trademark or label to highlight the presence of RSPO-certified sustainable palm oil products is an unauthorized product-specific communication.	Not Applicable
	D) For Products covered with Book and Claim (B&C): • RSPO CREDITS* • Supports the production of RSPO certified palm oil* • Contains palm oil covered by the purchase of RSPO Credits* *Add RSPO TM Licence Number below or next to the claim.	NA, From observed found the organisation does not use any other trademark or label to highlight the presence of RSPO-certified sustainable palm oil products is an unauthorized product-specific communication.	Not Applicable
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	NA, From observed found the organisation does not use any other trademark or label to highlight the presence of RSPO-certified sustainable palm oil products is an unauthorized product-specific communication.	Not Applicable

5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	The organization does not sell its products to consumers. Therefore, this requirement is not applicable.	Not Applicable
5.3.5	Use of the RSPO Label is restricted to claims about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient.	NA, From observed found the organisation does not use any other trademark or label to highlight the presence of RSPO-certified sustainable palm oil products is an unauthorized product-specific communication.	Not Applicable
5.3.6	All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal.	NA, From observed found the organisation does not use any other trademark or label to highlight the presence of RSPO-certified sustainable palm oil products is an unauthorized product-specific communication.	Not Applicable
MODULE A – IDENTITY PRESERVED			
	95% of the palm oil content must be RSPO IP certified.	Oil palm to be claimed for IP certified contain of 95% of CPO-IP and CPK/IP certified.	Complied
	If 100% of RSPO IP certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume.	Oil palm to be claimed for IP certified contain of 100% CPO-IP and CPK IP-certified.	Complied
Messaging			
	Messaging ALLOWED for storytelling in product-specific communications may include any of the following elements: • The palm oil products contained in this product have been certified to come from RSPO sources. www.rspo.org • By choosing this product, you are sure that it contains RSPO certified palm oil. For more information: www.rspo.org • RSPO certified sustainable palm oil products were kept apart from other palm oil products throughout the supply chain.www.rspo.org • Certified sustainable palm oil products can be traced back to RSPO certified mills and plantations. www.rspo.org	There was no label claims for the certification of United Palm Oil Industry Public Company Limited (UPOIC Mill and its Supply Bases)	Complied

	• The entire supply chain is monitored by independent, RSPO-accredited auditors. www.rspo.org • RSPO certified sustainable palm oil has been produced according to stringent environmental and social criteria. www.rspo.org		
Product-Specific Communications Labelling			
	Members are allowed to use the RSPO Label in one of the following ways: • RSPO Trademark that includes the tag "CERTIFIED"; or • RSPO Trademark that includes the tag "This product contains certified sustainable palm oil".	There was no label claims for the certification of United Palm Oil Industry Public Company Limited (UPOIC Mill and its Supply Bases)	Complied
MODULE B – MASS BALANCE SPECIFIC RULES			
Mass Balance palm oil content			
	95% of the palm oil content must be RSPO MB-certified.	Oil palm to be claimed for IP certified contain of 5% of CPO-MB certified.	Complied
	If 100% of RSPO MB certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume.	Oil palm to be claimed for IP certified contain of 100% CPO-MB certified.	Complied
Messaging			
	Messaging ALLOWED in storytelling in product-specific communications includes: • [Palm oil products]/[palm oil]/[palm kernel oil] from RSPO certified mills and plantations were mixed with non-certified palm oil products in the supply chain. • The volume of [palm oil 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.	There was no label claims for the certification of United Palm Oil Industry Public Company Limited (UPOIC Mill and its Supply Bases)	Complied

Product-Specific Communications Labelling			
	Members are allowed to use the RSPO Label in one of the following ways: • The RSPO Label MUST contain the tag "MIXED". The tag "MIXED" designates palm oil 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".	There was no label claims for the certification of United Palm Oil Industry Public Company Limited (UPOIC Mill and its Supply Bases)	Complied
Principle 4: Respect community and human rights and deliver benefit Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.			
Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.			
Guidance: All levels of operations will include contractors (e.g. those involved in security). The UN Guiding Principles on Business and Human Rights notes that: *"The responsibility of business enterprises to respect human rights refers to internationally recognised human rights – understood, at a minimum, as those expressed in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work."* The UN Guiding Principles on Business and Human Rights also note that the responsibility of business enterprises to respect human rights exists independently of nation states' abilities and/or willingness to fulfil their own human rights obligations and exists over and above compliance with national laws and regulations protecting human rights. (See "The corporate responsibility to respect human rights" in Guiding Principles on Business and Human Rights). The RSPO Human Rights Working Group will provide additional guidance to identify, prevent, mitigate and address human rights issues and impacts. The resulting guide will identify the relevant issues on human rights to all RSPO members. Details on requirements to protect the rights of HRDs, including complainants, whistleblowers and community spokespersons, are set out in the *RSPO Policy on the Protection of Human Rights Defenders, Whistleblowers, Complainants and Community Spokespersons.*			
4.1.1	**(C)** A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and	United Palm Oil Industry Public Company Limited (UPOIC) has established Policy HRA 28/2024 Human Rights Policy including	Complied

	communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces. - Critical (Major) compliance -	prohibiting retaliation against Human Rights Defenders (HRD) update on 3 May 2024 by Mr. Natthaphol T. (Human resources Manager). The policy states a commitment to Human Rights, prohibiting retaliation against Human Rights Defenders (HRD) and prohibits harassment or violence within the company. The policy is communicated to all workforce levels during annual meetings and announcement boards. At the same time, external stakeholders are also informed on the Human Rights policy during the stakeholder meeting. During the interview with sampled workers (permanent and casual workers) from the mill and estate and sampling stakeholder, the communication process/practice covers all casual workers via contract agreement and local communities. There is no discrimination, or any violence and harassment ever happened in this company.	
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations. - Minor compliance -	Based on interview with stakeholders, employees, casual workers, Krabinoi & Khaopanom Division, Khaokhen Estate, Khian Sa Estate and Chai Buri Estate community, it was known that UPOIC never instigate violence or use any form of harassment, including use of mercenaries and paramilitaries in the operation.	Complied
Criteria 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.			
Guidance: Dispute resolution mechanisms should be established through open and consensual agreements with relevant affected parties. Complaints should be dealt with by mechanisms such as Joint Consultative Committees (JCC), with gender representation and, where relevant, migrant worker representation. Grievances may be internal (employees) or external. For Scheme and Independent Smallholders, refer to the current RSPO Guidance Documents for Scheme and Independent Smallholders. Where a resolution is not found mutually, complaints can be brought to the attention of the RSPO Complaints System. Refer to helpful texts for guidance, such as the Human Rights Commission (HRC) endorsed 'Guiding Principles on Business and Human Rights: Implementing the UN "Protect, Respect and Remedy" Framework', 2011.			
4.2.1	**(C)** The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring	Procedure for communication and grievance; PM-EMR-005 rev 08 06/04/2024 is in place Policy HRA 28/2024 Human Rights including	Complied

	anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD. - Critical (Major) compliance -	prohibiting retaliation against Human Rights Defenders (HRD) update on 3 May 2024. The policy is available in the Thai language and established in a flow-chart where easier to understand by all. The complaint form FM-EMR-009 / complaint record FM-EMR-010 which is to be filled by the complainant and to be deposited into the complaint box located in the Mill office and each estate office compound. Based on interviews with the sampled workers (permanent workers and casual workers), it was confirmed that they are aware of the process of complaint and grievance, where they can use the form provided or they can lodge the issue verbally to their superior. As per interview input, there is no issue raised by the workers in regard to this indicator. Reflecting the Policy HRA 28/2024 Human Rights including prohibiting retaliation against Human Rights Defenders (HRD),the anonymity of the complainant is to be well maintained	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties. - Minor compliance -	-Communicates and grievance procedure; PM-EMR-005 rev 08 date 06/04/2024 -Business Development Officer (complaint and grievance committees) form a centralized reporting, Grievance Tracking Database and will ensure all grievances are channelled to relevant departments. The target to response and provides feedback to 100% of grievances within 15 days dealing directly with the person raising the grievance. The mechanism contains the complaint form FM-EMR-009 / complaint record FM-EMR-010 > Chanel complaint box, supervisor, telephone, e-mail and personal contract > committee meeting within 3 days > Set team to consider and action within 15 days; ML (none) GM consider and action within 15 days. This procedure system is understood by the affected parties, through stakeholders (internal and external) meetings. Based on interviews with the sampled workers, it was confirmed that they are aware of the process of complaint and grievance, where they can use the form	Complied

		provided or they can lodge the issue verbally to their superior. As per interview input, there is no issue raised by the workers in regard to this indicator.	
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders. - Minor compliance -	The Unit of certification has documented all processes of complaint and grievances resolution in the Complaint and Grievance Logbook. Reviewed the Grievance Records FY2023-2024 was not found the issues. However, UPOIC Mill and All estate was appointment estate manager, and supervisor were representative action plan to prevent similar complaint by discuss with stakeholders (if any) and then take action follows the procedure and report to top management. Since form lasted assessment not found the complaint	Complied
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator. - Minor compliance -	As per the Grievance Mechanism mentioned in indicator 4.2.2, the complainant procedure has the option of accessing independent legal and technical advice of their choice and the ability to choose individuals or groups to support them as well as option of a third party mediator. Audit team verified the record including stakeholder consultation was not found complaints from all stakeholders (internal and external stakeholders)	Complied

Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.

Guidance:

Contributions to local sustainable development should be based on the results of consultation with local communities and should have long term economic, social and/or environmental benefits. Such consultation should be based on the principles of transparency, openness and participation, and should encourage communities to identify their own priorities and needs, including the different needs of men, women and minority/vulnerable groups.

The unit of certification may also seek partnerships from non-governmental organisations (NGOs) and civil society organisations (CSOs) to identify key environmental and/or social issues that are prevalent in the community and develop and implement solutions to address these issues as part of their contributions to sustainable development.

Some examples of contributions to local sustainable development could be, but are not limited to:

a) Poverty reduction

b) Access to health and wellbeing

c) Access to quality education d) Access to clean water and sanitation e) Conservation or restoration of natural resources f) Gender equality programmes g) Support/enhance/secure food and water security Where candidates for employment are of equal merit, preference should always be given to members of local communities. Positive discrimination should not be recognised as conflicting with Criterion 6.1.			
4.3.1	Contributions to community development that are based on the results of consultation with local communities are demonstrated. - Minor compliance -	The contribution program for local development is based on the SIA study and the results of community consultations that involved the local community parties. The company has shown consultation involving the local community to discuss the annual CSR program. Based on document review and field visits, the company's CSR program has included priority programs for local development. Audit team verified meeting records/minutes of meeting and CSR program such as : • On July 18, 2023, United Palm Oil Industry Public Company Limited (Koanoi estate) was support budget for Establishing a Fitness Facility • on 9 august 2023 United Palm Oil Industry Public Company Limited Donate a fish to promote livelihood and generate income and Release Fish into the Village Water Source: • On 21 December 2023 United Palm Oil Industry Public Company Limited Donate fertilizers to farmers • On 11 Jan 2024 United Palm Oil Industry Public Company(Khoakhen estate) donation for children day • On 26 February 2024 United Palm Oil Industry Public Company (Krabinoi estate) Provide machinery to help improve the roads within the village. • On 5 April 2024 United Palm Oil Industry Public Company corporation with Khoaphanom highway to Clean the road in front of the factory for safety in using cars.	Complied

		• On 13 may United Palm Oil Industry Public Company (Chaiburi estate)Donate notebook for The Forest Protection and Preservation Unit Sor.dor 10 • On 15 may 2024 United Palm Oil Industry Public Company(Chaiburi estate donation for Plaisok school	
Criteria 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.			
Guidance: All indicators will apply to current operations, but there are exceptions for long- established plantations which may not have records dating back to the time of the decision making, in particular for compliance with Indicators 4.4.2 and 4.4.3. Where there are legal or customary rights over land, the unit of certification should demonstrate that these rights are understood and are not being threatened or reduced. This Criterion should be considered in conjunction with Criterion 4.5, 4.6 and 4.7. Where customary rights areas are unclear these should be established through participatory mapping exercises involving affected parties (including neighbouring communities and local authorities). This Criterion allows for negotiated agreements to compensate other users for lost benefits and/ or relinquished rights. Negotiated agreements should be non-coercive and entered into voluntarily, carried out prior to new investments or operations, and based on an open sharing of all relevant information. The representation of communities should be transparent and in open communication with other community members. Relevant legal arrangements may include negotiated benefit-sharing agreements, joint venture agreements, legal representation on management boards, restrictions on prior land use, co-management arrangements, smallholder contracts, rental and leasehold arrangements, royalty payments, and the implications of land acquisition and permits for community land tenure, use and access rights.			
4.4.1	**(C)** Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available. - Critical (Major) compliance -	UPOIC has the legal ownership of lands. The government approved documented detail of the land areas and the landowner's name was clearly indicated the name of UPOIC. Meaning that the legal land deeds and licenses could demonstrate the history of land tenure and the land's actual legal or customary use. Maps are delineated in the land deeds and licenses. While the estate map showing legend, scaled and geo-referenced coordinates sampled can be seen the detail in Appendix C and D 4. Since the land owned by UPOIC for many decades under the legal document prove, there is no evidence of dispute on those lands during the assessment.	Complied

4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include: - Minor compliance - 4.4.2a Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making	According to an interview with a stakeholders (Mill and estate) who were chosen randomly, it was explained that no unresolved issues/grievances arise related to use of the land for oil palm crops within the past 12 months. The company carried out field visit regularly to gather information from smallholders and villagers although there is no issues related to land dispute before. This is part of the FPIC process that is implemented by the company. There are no identified areas with recognized legal, customary or user rights of other external parties in all the estate. From verified, the documentation and stakeholder consultation show no customary land within UPOIC. The lands have ownership by law. There is no evidence of land encroachment by the UPOIC	Complied
	4.4.2b Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken	No land disputes requiring the FPIC process have occurred in CPU estates since the last audit, as confirmed through on-site consultations with stakeholders	
	4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.	No land disputes requiring the FPIC process have occurred in CPU estates since the last audit, as confirmed through on-site consultations with stakeholders	
4.4.3	**(C)** Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities). - Critical (Major) compliance -	Maps showing the extent of recognized legal that are indicated in the land deeds are used as a guideline to develop their own map. Another source of the map from each plantation is from the HCV report carried out by Forest Industry Organization. There is no evidence of land encroachment by. The overall map covering the entire Lands that are leased by UPOIC is available for assessment.	Complied
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements. - Minor compliance -	The SEIA, HCV report, meeting minutes, procedures, maps are all provided in Thai which is the main language in Thailand. From verified no issues related to loss of legal customary rights with indigenous peoples, local communities, and other stakeholders reported during the	Complied

		time of audit through interviewed with the local communities. Boundary stone and trenches were available to demarcate the boundary of land.	
4.4.5	**(C)** Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose. - Critical (Major) compliance -	No land disputes requiring the FPIC process have occurred in CPU estates since the last audit, as confirmed through on-site consultations with stakeholders	Not Applicable
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties. - Minor compliance -	No issues related to loss of legal customary rights with indigenous peoples, local communities, and other stakeholders reported during the time of audit through interviewed with the local communities.	Not Applicable

Criteria 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.

Guidance:

The unit of certification can, through compliance with RSPO criteria demonstrate its commitment to support the global Sustainable Development Goals (especially SDGs 2, 6 and 15).

The unit of certification should support the implementation of existing national strategies with regard to food and water security and not contradict them by any of its business activities.

The unit of certification should recognise national and/or international natural disaster risk assessments, strategies and maps in the management plan/strategy for the managed areas. The unit of certification should inform suppliers and communities in the concerned region about natural risks and provide support in case of strong adverse natural and human made disasters.

This activity should be integrated with the SEIA required by Criterion 3.4.

Within the FPIC process, measures to balance potential negative impacts on food and water security for local communities should be discussed and agreed between the unit of certification and the local communities. These measures and their proposed implementation features (what, how, how long, recipients, threats and opportunities to implementation) are documented as part of the resource management planning.

In cases where the availability, access, quality and stability of food and water is negatively affected by the planned operations, mitigation and relief measures should be agreed.

Where applicable, in communities resettled in accordance with FPIC, the unit of certification should monitor the food and water security situation through a screening process and, for example, through continuous dialogue, to ensure local food and water security.

Efforts should be made to consider population dynamics. The set of measures is to be reviewed regularly (proposed biannually) to reflect on changes in needs and capacities and the resources available.

The unit of certification should not restrict access to markets for local communities through its operations.

The unit of certification should assess water catchments in order to identify key water risks or shared challenges (see HCV 4). The unit of certification should regularly monitor their operations' impacts on water availability and quality. Where new plantings are considered to be acceptable, management plans and operations should maintain sacred sites. Agreements with indigenous peoples, local communities and other stakeholders should be made without coercion or other undue influence (see Guidance for Criterion 4.4). Relevant stakeholders include those affected by or concerned with the new plantings. Customary and user rights will be demonstrated through participatory user mapping as part of the FPIC process. FPIC is a guiding principle and should be applied to all RSPO members throughout the supply chain. Refer to RSPO approved FPIC guidance ('FPIC and the RSPO; A Guide for Members', October 2015).			
4.5.1	**(C)** Documents showing identification and assessment of demonstrable legal, customary and user rights are available. - Critical (Major) compliance -	There is no new planting after November 2005. confirmation with stakeholder consultation and site verification, it was confirmed that no new planting within the certification unit has not replaced or established on local peoples' land, customary or user rights, without their FPIC. Thus this criterion is not applicable	Not Applicable
4.5.2	**(C)** FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation. - Critical (Major) compliance -	There is no new planting after November 2005. confirmation with stakeholder consultation and site verification, it was confirmed that no new planting within the certification unit has not replaced or established on local peoples' land, customary or user rights, without their FPIC. Thus this criterion is not applicable.	Not Applicable
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations. - Minor compliance -	There is no new planting after November 2005. confirmation with stakeholder consultation and site verification, it was confirmed that no new planting within the certification unit has not replaced or established on local peoples' land, customary or user rights, without their FPIC. Thus this criterion is not applicable	Not Applicable

4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process. - Minor compliance -	There is no new planting after November 2005. confirmation with stakeholder consultation and site verification, it was confirmed that no new planting within the certification unit has not replaced or established on local peoples' land, customary or user rights, without their FPIC. Thus this criterion is not applicable.	Not Applicable
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands. - Minor compliance -	There is no new planting after November 2005. confirmation with stakeholder consultation and site verification, it was confirmed that no new planting within the certification unit has not replaced or established on local peoples' land, customary or user rights, without their FPIC. Thus this criterion is not applicable.	Not Applicable
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator. - Minor compliance -	There is no new planting after November 2005. confirmation with stakeholder consultation and site verification, it was confirmed that no new planting within the certification unit has not replaced or established on local peoples' land, customary or user rights, without their FPIC. Thus this criterion is not applicable.	Not Applicable
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes. - Minor compliance -	At the time, no new development after 15 November 2018 in scope of certificate holder. Thus this criterion is not applicable	Not Applicable
4.5.8	**(C)** New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	At the time, no new development after 15 November 2018 in scope of certificate holder. Thus this criterion is not applicable.	Not Applicable
Criteria 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
Guidance:			

Where there is a conflict on the condition of land use as per land title, the unit of certification should show evidence that necessary action has been taken to resolve the conflict with relevant parties. A mechanism should be in place to resolve any conflict (Criteria 4.2 and 4.6). Where operations overlap with other rights holders, the unit of certification should resolve the issue with the appropriate authorities, consistent with Criteria 4.2 and 4.6.			
4.6.1	**(C)** A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place. - Critical (Major) compliance -	UPOIC has developed procedure on PM- RSPO-002 Rev.03 Eff. Dated 16/5/2024. The objective of the procedure is to handle and monitor issues raised from local communities on customary or user rights. The procedure on the compensation to the people entitled and monitoring of boundary stone was detailed in the procedure. Compensation will be paid according to basic cost/ acre and market land price. From the verification on the land deeds and land license, it was found that UPOIC has the legal ownership of lands. It was also confirmed during the audit (through stakeholder consultation and site verification) that no new planting within the certification unit has not replaced on local peoples' land where it can be demonstrated that there are legal, customary, or user rights, without their FPIC case.	Complied
4.6.2	**(C)** A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation. - Critical (Major) compliance -	UPOIC demonstrates Land Negotiation Procedure; Procedure for identifying legal, customary or user rights was established. Procedure for remediation and compensation (EM-SMR-002, Rev. 04/2020, dated 26 Jun 2020). Those procedures will be applied to all certification units owned by UPOIC in case there is the case of land dispute with other stakeholder. A guide to acquiring Land for Oil Palm Development was established with flow charts to boost awareness sessions among stakeholders/land owners concerned	Complied
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings. - Minor compliance -	Based on a list of employees at both of Mill and all estates as well as interviewing results with employees and management revealed that the company is currently implementing equal opportunities for workers through the following: • Most workers from local communities are not being discriminated e.g. they have been provided housing free of charge although sometime they are preferred to stay at their own home.	Complied

		• The workers are women and men (office and plantation/estate) • Employment opportunities are provided fairly based on qualification and advertised in local mass media. • Training is given to all workers every year covering training relating to their working station, personnel training such as communication skills and safety and health training. • All employees are covered with working insurance, and termination is conducted based on local laws and stated in the worker's employment agreement. • No complaints regarding discrimination were raised.	
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them. - Minor compliance -	Procedure for identifying legal, customary or user rights (EM-SMR-002, Rev. 04/2020, dated 26 Jun 2020) was established. Procedure for remediation and compensation (PM-RSPO-002 Rev.03 Dated 16/05/2024) was also established. Those procedures will be applied to all certification units owned by UPOIC. The result from verification found that UPOIC have the legal ownership over the land. It was confirmed during the audit (through stakeholder's consultation and site verification) that no new planting within the certification unit replaced on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC	Complied
Criteria 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.			
4.7.1	**(C)** A mutually agreed procedure for identifying people entitled to compensation is in place. - Critical (Major) compliance -	UPOIC has developed procedure on "EM-SMR-002, Rev. 04/2020, dated 26 Jun 2020 and PM-RSPO-002 Rev.03 Dated 16/05/2024. The objective of the procedure is to handle and monitor issues raised from local communities on customary or user rights. The procedure on the compensation to the people entitled and monitoring of boundary stone was detailed in the procedure. Compensation will be paid according to basic cost/ acre and market land price	Complied

4.7.2	**(C)** A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties. - Critical (Major) compliance -	Procedure for identifying legal, customary or user rights (EM-SMR-002, Rev. 04/2020, dated 26 Jun 2020 and PM-RSPO-002 Rev.03 Dated 16/05/2024 was established. Procedure for remediation and compensation will be applied if necessary under this requirement. The procedure explaining type of land acquisition as Customary land and Incorporated land groups. A mutually agreed procedure for calculating and distributing fair compensation are describes within the procedure	Complied
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development. - Minor compliance -	Procedure for identifying legal, customary or user rights ((EM-SMR-002, Rev. 04/2020, dated 26 Jun 2020 and PM-RSPO-002 Rev.03 Dated 16/05/2024 was established. Procedure for remediation and compensation will be applied if necessary under this requirement.	Complied
Criteria 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrated that they have legal customary, or user rights.			
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC. - Minor compliance -	There are no customary right land concerns within UPOIC Production Units. It has been confirmed through verification of land title for each operating unit. Interview with neighboring estates and local communities confirmed the statement. Therefore, the clause is not applicable.	Not Applicable
4.8.2	**(C)** Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms. - Critical (Major) compliance -	There are no customary right land concerns within UPOIC Production Units. It has been confirmed through verification of land title for each operating unit. Interview with neighboring estates and local communities confirmed the statement. Therefore, the clause is not applicable.	Not Applicable
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use right,	There are no customary right land concerns within UPOIC Production Units. It has been confirmed through verification of land title for each operating unit. Interview with neighboring estates and local communities confirmed the statement. Therefore, the clause is not applicable.	Not Applicable

	there claims will be settled using the relevant requirements (Indicator 4.4.2, 4.4.3 and 4.4.4). - Minor compliance -		
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in participatory way with involvement of affected parties (including neighbouring communities where applicable). - Minor compliance -	There are no customary right land concerns within UPOIC Production Units. It has been confirmed through verification of land title for each operating unit. Interview with neighboring estates and local communities confirmed the statement. Therefore, the clause is not applicable.	Not Applicable
Principle 5: Support smallholder inclusion Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.			
Criteria 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.			
Guidance: Fair prices for FFB will be equal to or above the prices as established by government or government endorsed initiatives, where applicable. Where not applicable, the following elements should be considered subject to prevailing commodity prices: 1. Cost incurred by smallholders where applicable (e.g. fertiliser, seeds, pesticides, transport of FFB, land use permit, land ownership fees, land preparation, labour costs and other costs related to FFB production); 2. Unexpected and unpredictable environmental and climate related risk costs including the occurrence of new pests for which treatment is not yet available, climate change effects or extreme weather conditions. Source: 2012 FAO Guiding Principles Responsible Contract Farming This should also be applied to situations where the unit of certification functions as the group manager for groups certified under group certification. Transactions with smallholders should consider issues such as the role of middlemen, transport and storage of FFB, quality and grading. The need to recycle the nutrients in FFB (see Criterion 7.5) should also be considered; where it is not practicable to recycle wastes to smallholders, compensation for the value of the nutrients exported can be made through the FFB price. Smallholders should have access to the grievance procedure under Criterion 4.2 if they consider that they are not receiving a fair price for FFB, whether or not middlemen are involved. If the unit of certification requires smallholders to change practices to meet the RSPO P&C, consideration should be given to the costs of such changes, and the possibility of advance payments for FFB can be considered.			
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders. - Minor compliance -	FFB price was set to align with dit.go.th. (Department of Internal Trade of Thailand - DIT) where is control the selling prices for those consumer products including palm oil. The FFB price are made publicly available	Complied

		and accessible by smallholders in notice boards in front of POM, boards information of UPOIC smallholder offices and weight station. Based on interviews with the FFB supplier, it has been confirmed that information regarding FFB prices is accessible to smallholders. An example of FFB prices sighted at the gate on the audit date is provided: the FFB price for UPOIC Mill for the period of July 8-11, 2024, was 4.80 – 5.00 baht/kg.	
5.1.2	**(C)** Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders. - Critical (Major) compliance -	This criteria is not applicable, according to UPOIC POM operate under IP model and only received FFB from certified operating units which is UPOIC Estate.	Not Applicable
5.1.3	**(C)** Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented. - Critical (Major) compliance -	The prices are set on behalf of the government as mentioned in criterion 5.1.1. The FFB prices are publicly available and accessible to smallholders on the information boards of UPOIC smallholder offices, weight stations, village notice boards, etc. An example of FFB prices sighted at the gate on the audit date is provided: the FFB price for UPOIC Mill for the period of July 8-11, 2024, was 4.80 – 5.30 baht/kg, which complied with the announced FFB price for Krabi Province from DIT.	Complied
5.1.4	**(C)** Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable. - Critical (Major) compliance -	The UPOIC has involved all parties including women in the decision-making process. The dissemination has been provided comprising FFB pricing and the calculation, payment terms including deduction. Other than that, the company's policy is to strengthen women. For instance, based on field observation and an interview with Ms.Wanpen P. (Casual worker at Krabinoi Estate) it is known that she has been involved in decision-making. The dissemination has been provided comprising FFB pricing and the calculation, payment terms including deduction. Furthermore, the company's policy is to strengthen women such as woman labour policy, dated 03 May 2024.	Complied
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.	There is no specific contract between smallholder and the company. Based on interview with sample of smallholders, as well as document	Complied

	- Minor compliance -	review of weighing slips and payments slips, it can be concluded that UPOIC has provided explanation on the FFB quality, FFB price and the calculation , payment terms including deduction as record in Report on bidding for purchasing FFB (FM-FFB-026). For instance, the casual workers can explain the items in payment slips, such as tonnage, levies, farmgate price, mill gate prices. The casual workers said that the documentation system is good in terms of transparency and details.	
5.1.6	**(C)** Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given. - Critical (Major) compliance -	The agreed payment time is fortnightly with casual workers, and the receipts have specified variables of tonnage, loans, and net pay. They also have understood that the documentation system is good in terms of transparency and details, the payments are also on time fortnightly. Based on interview with FFB supplier, they also understand that the FFB price grade and stated that the documentation system is good in terms of transparency and details, and the payments are also made on time. For example of FFB supplier receipt bill as follow; Ms.Jittiya J. (Jittiya Ramp) Receipt bill No. 348233 on 11/07/2024, Totaling 17.85 MT at a price of 5.30 baht per kg., Total 94,605 baht.	Complied
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government). - Minor compliance -	Weighbridges used for determining payment to casual workers are verified by Central Bureau of Weights and Measures by Department of Internal Trade. Sampling certificate as Weighing number KorBor-0043-48, the digital weighing scale, brand Commando model HP-06, serial no. 0004213, and external display, brand Commando model RM6, serial no. 6002994, have a weight rating of 80,000 kg. They were calibrated by the Bureau of Weights and Measures Branch Office District 3-6, Krabi, on 03 Jul 2024.	Complied
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control	This criteria is not applicable, according to UPOIC POM operates under the IP model and only receives FFB from certified operating units, specifically UPOIC Estate. The unit of certification does not support Independent Smallholders with certification.	Not Applicable

	system (ICS), who holds the certificates, and who holds and sells the certified material. - Minor compliance -		
5.1.9	**(C)** The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner. - Critical (Major) compliance -	Based on document review, the grievance mechanism for smallholders and all grievances is identified in 'Communication and Receiving Complaints' (PM-EMR-005 Rev.08/2024, dated 24 Jun 2024). UPOIC has implemented the document, including communication to stakeholders about the complaint process and the revision of the complaint consideration committee as stated in the 'Announcement of the Complaints Consideration Committee and Check Information Before Releasing It to the Public,' No. HRA 13/2024, signed by the MD on 07 Feb 2023. However, no complaints or grievances have been received by the management since 2022.	Complied

Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.

Guidance:

RSPO will develop guidance on smallholder support (reference to the RSPO Smallholder Standard, currently in development).

The consultation may include collection centres or other parties like representative organisations, where applicable.

In particular for Scheme Smallholders, support programmes are based on long term relations.

When the unit of certification assesses the eligibility of the requested support by Independent Smallholders, the following factors can be taken into account and are explained to and understood by the smallholders:

- Expected continued supply of FFB to the mill
- Readiness of smallholders to implement the improvement programmes

Specific elements on RSPO certification may include:

- Socialisation on RSPO
- H&S training
- FPIC
- HCV

The delivery of the support services can include but is not limited to cooperatives, agents, collection centres and representative organisations.

5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification. - Minor compliance -	This criterion is not applicable, according to UPOIC POM operates under the IP model and only receives FFB from certified operating units, specifically UPOIC Estate. The unit of certification does not support Independent Smallholders with certification.	Not Applicable
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder). - Minor compliance -	This criterion is not applicable, according to UPOIC POM operates under the IP model and only receives FFB from certified operating units, specifically UPOIC Estate. The unit of certification does not support Independent Smallholders with certification.	Not Applicable
PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.			
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance -	This criterion is not applicable, according to UPOIC POM operates under the IP model and only receives FFB from certified operating units, specifically UPOIC Estate. The unit of certification does not support Independent Smallholders with certification.	Not Applicable
5.2.4	**(C)** Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	This criterion is not applicable, according to UPOIC POM operates under the IP model and only receives FFB from certified operating units, specifically UPOIC Estate. The unit of certification does not support Independent Smallholders with certification.	Not Applicable
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme. - Minor compliance -	This criterion is not applicable, according to UPOIC POM operates under the IP model and only receives FFB from certified operating units, specifically UPOIC Estate. The unit of certification does not support Independent Smallholders with certification.	Not Applicable
Principle 6: Respect workers' rights and conditions Protect workers' rights and ensure safe and decent working conditions.			
Criteria 6.1: Any form of discrimination is prohibited.			

Guidance: The non-discriminatory requirements are applied to all workers, regardless of contractual status. Examples of compliance can be appropriate documentation (e.g. job advertisements, job descriptions, appraisals, etc.), and/or information obtained via interviews with relevant stakeholders such as affected groups which may include women, local communities, foreign workers migrant workers, etc. Notwithstanding national legislation and regulation, medical conditions should not be used in a discriminatory way. The grievance procedures detailed in Criterion 4.2 apply. Positive discrimination to provide employment and benefits to specific communities is acceptable as part of negotiated agreements. Examples of evidence for Indicator 6.1.2 could include contract between employer and agency; contract between worker and agency; clear company policy and recruitment procedures; confirmation by workers and agency that no recruitment fees are charged. Foreign and migrant workers should not pay anything that a local worker is not required to pay, unless mandated by law. A worker should not be selected for the job on the basis of their capacity to pay.			
6.1.1	**(C)** A publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. - Critical (Major) compliance -	United Palm Oil Industry Public Company Limited (UPOIC) has established the policy on non-discrimination and equal opportunities policy. The policy statements in Human Resource Management Policy (HRA 23/2024)on 3 May 2024 and Human Right policy (HRA 28/2024), and Plantation contractor Procurement (HRA 27/2024). These policies were widely available and displayed in local languages, "Thai language", and signed HR Manager. The policy state that the company is committed to fairly, both in terms of reception, assessment, conditions and working environment, as well as the representation, regardless of race, caste, national origin, religion/belief, disability, gender, sexual orientation, union membership workers, political affiliation or age" The policy has been socialized to every employee on announcement board at the mill and all estates.	Complied
6.1.2	**(C)** Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees. - Critical (Major) compliance -	Based on information collected during interview with sample of workers, there was one (1) migrant workers at Tubplik estate. Discrimination to the worker's related job assignments was also absent within the unit of certification. Therefore, no evidence that discrimination applies within this certificate holder operation.	Complied

6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available. - Minor compliance -	The Recruitment SOPs (PM-HRA-002) and HR, PM-HRA-001 (Training procedure) were established to hiring and training process including communicated in appropriate languages and made available to the workers and their representatives including they're explicitly stated on Human Resource Management Policy (HRA 23/2024) on 3 May 2024 and Human Right policy (HRA 28/2024), and Plantation contractor Procurement (HRA 27/2024). Human resource management policy during the recruitment selection, hiring and promotion process. Based on a list of employees (1 Jul 2024) and sampling worker to interviewed such employees ID 100306, 100347, 100112, 100302, 100322, 100325, 100360, 100680, 100737, and 100706, found the company is currently implementing equal opportunities for workers through the following: - Most workers come from local communities and only 1 migrant worker (Laos) on planting growers (Tubprik Estate) is not being discriminated against includes migrant workers' non-payment of recruitment fees. - The workers are women and men (office and plantation Each estate) - Employment opportunities are provided fairly based on qualification and advertised in local mass media or local government office. - Training is given to the workers on a yearly basis covering training relating to their working station, personnel training such as communication skills and safety and health training. - All employees are covered with working insurance and Termination is conducted based on local laws and is stated in the worker's employment agreement. - No complaints regarding discrimination were raised.	Complied
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women. - Minor compliance -	Interview conducted with sampled worker found that no pregnancy test and/or question about pregnant status conducted for female employee; and no HIV test report on any employees during the hiring process. Based on the worker's health record, there was no	Complied

		discrimination from pregnant test as part of criteria for new employee recruitment.	
6.1.5	**(C)** A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women. - Critical (Major) compliance -	UPOIC have appointed a person for Social Issue Committee (Gentle committee), 14 females of the members, including workers at the estate (Ms. Janjira P of Krabi Noi Estate) and POM (Ms. Saowaros safety officer), are sitting in the committee. The issues related to opportunities for improvement for women were was discussed by the committee in the latest meeting, such as increase the channel to a complaint from women issue, provided new welfare for new mothers such as Update Labour Protection Act B.E. 2541 in the content of maternity leave.	Complied
6.1.6	There is evidence of equal pay for the same work scope. - Minor compliance -	Reviewed the payslips for both gender, male and female workers found that they are paying the minimum wage, Krabi and Surat Thani province is 347 and 345 Baht/day, since 1 Jan 2024. The rate will be adjusted to higher depends on the job scope and the position. There is no discrimination of pay based on gender. The salary, wage and conditions of work that conformed to the legislation of the Department of Labour are described in the Thai language in the job description and contracts signed between the company and all workers. Some employees' wages or salaries may be more than minimum wages based on the working year and personnel performance. For casual workers, the wages were more than minimum wages based on the performance of each day (350-1,200 baht/day).	Complied

Criteria 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).

Guidance:

Elements in the calculation of a decent standard of living should include food, water, housing, education, healthcare, transport, clothing and other essential needs, including provision for unexpected effects, in accordance with the GLWC methodology.

The list of essential needs (that will be considered for the non-food, non-housing element), and the costs/values associated with these elements, will be provided by the RSPO. Where a GLWC living wage standard, or one that fulfils the basic requirements of the RSPO-endorsed living wage methodology, has been established in the country or region of operation, this should be used as benchmark. Where there are industry-established benchmarks of living wage, these can be used as a basis, as long as the elements of the DLW definition or their equivalencies have been considered. For countries where no living wage standard is established, the RSPO-endorsed benchmark should be followed, until such time that a GLWC-developed benchmark for the country is in place (see procedural note in Indicator 6.2.6). A written policy, committing to payment of a living wage should be in place. The implementation plan should have specific targets, and a phased-implementation process should be in place, including the following: • An assessment is conducted to determine prevailing wages and in-kind benefits already being provided to workers • There is annual progress on the implementation of living wages • Where a minimum wage, based on equivalent basket of goods, is stipulated in Collective Bargaining Agreements (CBAs), this should be used as the foundation for the gradual implementation of the living wage payment • The unit of certification may choose to implement the living wage payment in a specific section as a pilot project; the pilot will then be evaluated and adapted before an eventual scale-up of the living wage implementation Without disrupting the wage distribution, employers can provide more or better in- kind benefits to increase the living standards of their workers, as long as it is agreed upon by the trade union/worker representatives.			
6.2.1	**(C)** Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand. - Critical (Major) compliance -	UPOIC has implemented Company regulation/Employee Handbook revised January 2022 where summary of employment conditions was clearly stated in the handbook such as hours of work, overtime, annual leave, sick days, housing, electricity, water, promotion, loans and advances, probation notice and maternity leave. Reviewed payslips where all types of work done and the deduction made by the company have stated in the payslips. Based on interview with welfare committee and workers, it is known that Company regulation /Employee Handbook has been disseminated to workers.	Complied
6.2.2	**(C)** Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal	Based on document review, the employment contract has regulated the elements of employment, it has described clauses of: • Position • Grade/ Level	Complied

	requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members. - Critical (Major) compliance -	• Remuneration • Designation/Start Dates • Place of Recruitment • Working Hours • Working Schedule • Overtime • Annual Leave • Superannuation • Probationary Period • Maternity Leave • Housing • Medical Treatment • Termination of the agreement Based on interview with the workers in Mills and Estates, they said that they have sign the employment contracts. Once the contract is signed the Company retains a copy on file in the HR Office which is accessible to the employee should they request a copy at any time. Given the large number of employees, the lack of secure facilities within their housing compounds, the requirement for confidentiality and the high level of turnover experienced, especially in the lower grade levels this is process is far more practical and addressed the above risks.	
6.2.3	**(C)** There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. - Critical (Major) compliance -	The legal compliance of employment regulations have been verified based on document review of payment slips, interview with workers and welfare committee. Based on verification, the working hours, overtime, rate per hour, are have adhered the regulation or employee handbook. All employees within the certification unit are provided with written and understandable information about their employment conditions regarding wages before they enter employment and about the	Complied

		particulars of their wages for the pay period concerned each time they are paid. The working hour is as following detail; • Office: Working day: Monday to Saturday and Sunday off, 6 Working days in 7 days • Working Time: (normal workweek is limited as within 48 hours maximum) • Office and production and estate: 07:00 to 16:00 • Shift operation (POM only): 2 shifts 08:00 to 16:00 and 16:00 to 24:00 • Break hour: total 1 hour on lunch break (12:00-13:00) • Manual record and fingers scanning was used to record working hours. • Public holiday in the year 2023 and 2024 was announced 14 days per year, including Labour Day as required by local law was defined. • Sick leave: follow the local laws required 30 days per year at most with payment. • Annual leave: 7 days per year worker request annual leave by self. • During the assessment, no pregnant worker is working on site. This has been confirmed against the record. Based on the records, there is no pregnant worker found working overtime. • Overtime work is voluntary (agreed by both parties when asked to work overtime). Verified all documents from sampling, such as employee no. 100306, 100347, 100112, 100302, 100322, 100325, 100360, 100680, 100737, and 100706 provided all employees with all benefits, all leave cases are compliant. Confirmed that the certification unit complied with local law define in detail as above. (Labour law Act B.E.2541).	

6.2.4	**(C)** The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure. - Critical (Major) compliance -	Based on field assessment at Krabinoi & Khaopanom Division, Khaokhen Estate, Khian Sa Estate, Chaiburi estate and UPOIC Mill , it is known that the company and IE have provided housing, with station facilities, water supply, electricity, gardening area to plant staple foods. The educational amenities are using public/government schools located surrounding the plantations. The auditors found that the housing number in Krabinoi & Khaopanom Division, Khaokhen Estate, Khian Sa Estate, Chaiburi estate were sufficient to cover for all employees as who need to living in estate.	Complied
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food. - Minor compliance -	Even though affordable food could not provide by estate to all workers directly for free, all estates were show their effort to contact food seller to come into the estate for selling food with low prices comparing to the fresh markets, and the mill and of each estate had provided car service to transport employees to nearby market and during emergency case. From interview with sampling worker they were satisfied that condition and the price.	Complied
6.2.6	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. - Minor compliance -	United Palm Oil Industry Public Company Limited (UPOIC) had a wage structure for each level of work such a daily worker, monthly workers and casual workers (separated Skill and Non-skill) based on minimum wage as the legal define : - The minimum wage for Krabi and Surat Thani province is 347 and 345 Baht/day. Since on 1 Jan 2024 - The salary, wage and conditions of work that conformed to the legislation of the Department of Labour are described in the Thai language in the job description and contracts signed between the company and all workers. - Directly employees were payment term as once a month, the end of the month, found paid over than minimum daily wage (345 baht/day and 10,350 baht/month)	Complied

		- For Daily workers and casual workers at plantation paid twice a month on 7 and 22 of each month, verified found that higher than 345 bath per day.	
PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist.			
6.2.7	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal. - Minor compliance -	Based on document review, field observation, and interview in the Mills and Estates/Plantations, it is known that all core work such as harvester and main station workers are using full time workers. From document review, field observation, and interviews with workers who work at the Mills and Estates/Plantations, it is known that all core work such as Operator at the mill, maintenance field plantation, weeding, and fertilizing was employed by full-time (Minimum wage/ daily wage) Plantation; the limited jobs such as harvesting, and pruning were employed by casual workers (pieces rate) and guaranteed as minimum wage for each province. The minimum wage lasted updated on 1 Jan 2024 , The minimum wage for Krabi province and Surat Thani province is 347 and 345 Baht/day (respectively).	Complied
Criteria 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.			
Guidance: The right of staff and workers, including migrant and transmigrant workers and contract workers, to form associations and bargain collectively with the unit of certification should be respected, in accordance with Conventions 87 and 98 of the ILO. Collective bargaining is encouraged to include terms and conditions relevant to workers' rights, but also to the workers and families' rights to access health care, education, nutritious food, safety/protection equipment, energy, and could include a clear mechanism of grievances and remedy. Foreign workers should be encouraged to join unions. Where the right to freedom of association and collective bargaining are restricted under law, the unit of certification publishes a statement that facilitates parallel means of independent and free association and bargaining for all such personnel.			

6.3.1	**(C)** A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented. - Critical (Major) compliance -	A published statement recognizing freedom of association is available. It is contained in Policy on Labour Relation and Protection of Human Rights Defenders Policy (HR28/2024) Rev. 3 May 2024 signed by HR manager. This document is prepared in the Thai Language. The policy was put in public areas in all estates and Mill. The company established a Complaint committee for handling the complaint. Moreover, the company has established a welfare committee with 6 members as required by law. The welfare committee was elected on the 30 Aug 2022 appointment since on 30 Aug 2022 valid till 29 Aug 2024, and submitted to the government on 30 Aug 2022, The meeting has conducted every three months. The latest was conducted on 26 Jun 2024, topic such as scholarship for employees, new uniform and safety shoes provided to all employees	Complied
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request. - Minor compliance -	There are no trade unions established by the worker at any mills and estates under UPOIC. The Welfare Committee of each Estate/Mill is used instead to comply with the local regulation. The welfare committee will be the representative of workers to speak directly with the management team. The workers elected their own representative for any issues that would be arising by their co-workers. The meeting will be conducted once every three months. The latest was done on 26 Jun 2024.	Complied
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers. - Minor compliance -	From the result of interviewing with the sampling workers, they informed that there is no labour union establishment although they aware the right to form the union, but they elected their own worker representatives (welfare committee) through a nomination and voting process which is done during the election. Worker representatives attend welfare committee meetings quarterly at each site. Workers interviewed are satisfied with their elected representatives and confirmed that management does not interfere with the formation and operations of the committee.	Complied
Criteria 6.4: Children are not employed or exploited.			

Guidance: Service contracts and supplier agreements refer to those that the unit of certification enters into and has influence over; rather than for agreements that cover services of infrastructure set up, such as telephone or electricity. The unit of certification should clearly define the minimum working age, together with working hours. Only workers above the minimum school leaving age in the country or who are at least 15 years old may be employed. The minimum age of workers will not be less than stated under national regulations. Any hazardous work should not be done by those under 18, as per ILO Convention 138. Work in family farms, when the farm is contracted to or provides business to another entity is prohibited. Farm work is only accepted when it is for the family's own consumption. Child labour is not exacted only by employers, and children do not have to be in an employment relationship with a third-party employer to be in child labour and to suffer its consequences. Age verification documents include a government recognised photographic identification document, where available. Examples of remediation are: procedures to assist underage workers found to be working; to ensure the children are taken out of the work site, parents/guardians are informed, medical testing to assess physical and mental health is conducted; and the unit of certification ensures that the children are enrolled in school.			
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements. - Minor compliance -	UPOIC established a policy indicated that will never employ and use any child labour under the age of 15 years old. (Child Labour Policy (HRA 34/2024, dated 3 May 2024). The company adopted the Labour Protection Act BE 2541 (1998, with updates as of 2017) Section 4 and ILO Convention 138 (1973) Article 1-3. The Policy states that the company shall not employ underaged workers. The minimum working age is specifically defined in the company's Child Labour policy, and there is a statement that only those who are 18 years and above can be employed. The Policy also states that it shall not employ or promote the use of child labour in connection with its activities. This policy had been communicated to the interested party. The written procedure was clear inadequate financial and other support to enable such children to attend and remain in school until no longer a child. The units will verify all workers' original ID cards at the time of recruitment and keep the photocopies of workers' ID cards in the personnel files. Sampled a contract for harvested contractors include a term on no engagement of children under 18 years old.	Complied

6.4.2	**(C)** There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure. - Critical (Major) compliance -	Based on a review of master list of the workers and sampled employment records, it showed that minimum age requirements are met or no workers with age below 18 years old. All the sampled workers joined the UPOIC upon reaching 18 years old of age. The UPOIC was verified all workers' original ID cards at the time of recruitment and keep the photo copies of workers' ID cards in the personnel files. Verified the age of randomly selected workers was through a copy of the ID card kept in each worker's file. The On-site visit also confirmed that no child labour work in any workplaces of UPOIC. For example, Youngest worker at TP Estate BD 17 Oct 2005 joining date 9 Nov 2023, at joining age 18 year 8 month.	Complied
6.4.3	**(C)** Young persons may be employed only for non- hazardous work, with protective restrictions in place for that work. - Critical (Major) compliance -	According to interview with sample of workers at Mill and Estates workers, the company following their policy that disallowing child labour (under 18 years old) employed in UPOIC. Dissemination information of this policy and employment requirement are through notification board and frequent awareness at the site by each supervisor. Based on field observation and sampling workers to interviewed, it was not found a child labour in the field/estate and Mill	Complied
6.4.4	The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live. - Minor compliance -	UPOIC established a policy that will never employ and use any child labour under the age of 15 years old and in case young persons may be employed only for non-hazardous work, with protective restrictions in place for that work. The Policy is available in announcement no. Child Labour policy ; HRA 34/2024, date 03 May 2024. This policy had communicated to interested party e.g. subcontractor. The written contract agreement was clear in adequate financial and other support to enable such children to attend and remain in school until no longer a child. UPOIC verifying all workers' original ID cards at	Complied

		the time of recruitment and keep the photocopies of workers' ID cards in the personnel files.	
Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
Guidance: There should be a clear policy developed in consultation with staff and workers, contract workers and other relevant stakeholders, and the policy should be publicly available. Progress in implementing the policy should be regularly monitored, and the results of monitoring activities should be recorded. These policies should include education for women and awareness of the workforce. There should be programmes provided for particular issues faced by women, such as violence and sexual harassment in the workplace. This committee, which should include representatives from all areas of work, will consider matters such as: training on women's rights; counselling for women affected by violence; child care facilities to be provided by the unit of certification; women to be allowed to breastfeed up to nine months before resuming chemical spraying or usage tasks; and women to be given specific break times to enable effective breastfeeding. For 6.5.3: The Gender Committee can support the assessment. Adequate space and paid breaks should be provided to enable mothers with infants 24 months or younger to breastfeed or express and store breast milk with privacy.			
6.5.1	**(C)** A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce. - Critical (Major) compliance -	The prohibition of sexual harassment and violence is described in policy for prohibited sexual harassment (HRA10/2021) and HRA 14/2024 reviewed and updated date on 03 Jan 2023, approved by Ms Anchalee (Managing Director). The policy is also prominently displayed on notice boards at the Mills and the Estates muster areas. Interviews of female staff confirmed that the sexual harassment policy is implemented. United Palm Oil Industry Public Company Limited (UPOIC) has set up Gender Committee to ensure that complaints related to any form of sexual. 14 Gender committee members were appointed (HRA 14/2024) by top management on 3 May 2024. The latest meeting for the gender committee was conducted on 7 Jun 2024. The mill established an anti-harsh or inhumane treatment policy. The policy is also prominently displayed on notice boards at the Mills and the Estates announcement areas. Communications of the Policy was given to all estate and mill. Additionally, the Women Representative Committees also brief their members during their regular meeting	Complied

6.5.2	**(C)** A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce. - Critical (Major) compliance -	Policy on the Company's Reproductive Rights was signed and released since on 4 Mar 2021. This policy specifies that the aim of this policy is to improve the health and well-being of nursing mothers and new born babies, reduce sexually transmitted diseases, including HIV, and other reproductive related diseases, and that the company respects women's reproductive rights following national legislation. Policy documented, implemented and communicated to all workforces by verbal orientation and post this information at the company's board at the mill and all estates.	Complied
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified. - Minor compliance -	SOP For Hazard Identification, Risk Assessment and Risk Control (HIRARC) PMSAF-002 and for Year 2023-2024 found established in the HIRARC (SDSAF-003). The Risk assessment Report (FM- SAF-003) was established in POM and all estates. The update Risk Assessment report was sampling during site visit as follows : - Risk Assessment (FM- SAF-003) of POM; Update on 05 Jan 2024 by Ms Saowaros (SMR) - Risk Assessment (FM- SAF-003) of POM and all estates; - Such Kieansa Estate, Krabinoi & Khoaphanom Estate, Khaokhen Estate were reviewed and approved on 5 Jan 2024 established by estate manager - PPE Matrix (F-SH-011) was established for control the risk in each department; for example, Palm Harvested found Boot and leather glove. The monitored for use PPE was control by use the PPE check sheet (FM-EST-050). - Document review for Kieansa Estate, Krabinoi & Khaophanom Estate, Khoakhen Estate found PPE list for harvester give the safety shoes and leather glove. Severity and likelihood are set as basic criteria for assessment of risk. Medium and high risks in the system were controlled by subsequent	Complied

		measures such as operational control, monitoring, objective & program setting, emergency plan, etc. the work instruction for controlling work with safety had developed and communicate to operate worker Sampling risk assessment (JSA) of Grower activity (post harvesting, Weed eradication, Chemical used, herbicide spray, fertilizer adding. The Safety Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified such as the area for Breast pump corner of mom at mill including the refrigerator for keep the Breast milk. That provide at Admin room at mill. For estate the worker can go back home.	
6.5.4	A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce. - Minor compliance -	The Unit of certification has documented all processes of complaint and grievances resolution in the Complaint and Grievance Logbook. Reviewed the Grievance Records July 2023 to June 2024 was not found the issues. UPOIC Mill and All estate was appointment estate manager, and supervisor were representative action plan to prevent similar complaint by discuss with stakeholders (if any) and then take action follows the procedure and report to top management.	Complied

Criteria 6.6: No forms of forced or trafficked labour are used.

Guidance:

Migrant workers should be legalised, and a separate employment agreement should be drawn up to meet immigration requirements for foreign workers and international standards. Any deductions made should not jeopardise a DLW.

Workers may voluntarily want to have their passports or identity documents held by the management for safekeeping purposes. In such cases, the documents should be returned to the workers upon request. There should be evidence of due diligence in applying this to all sub-contract workers and suppliers.

National guidance should be used on contract substitution.

Workers should enter into employment voluntarily and freely, without the threat of a penalty, and should have the freedom to terminate employment without penalty given reasonable notice or as per agreement. This is in accordance with ILO conventions: Forced Labour Convention, 1930 (No. 29) ; Protocol of 2014 to the Forced Labour Convention, 1930 (P029) ; Abolition of Forced Labour Convention, 1957 (No. 105) ; Forced Labour Recommendation, 2014 (No. 203)

The specific labour policy should include:

- Statement of the non-discriminatory practices

• No contract substitution • Post-arrival orientation programme to focus especially on language, safety, labour laws, cultural practices etc. • Decent housing to be provided in accordance with national law or in their absence ILO Recommendation 115 • Fees related to recruitment and hiring of migrant workers			
6.6.1	**(C)** All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages - Critical (Major) compliance -	Based on review of company regulation/Employee Handbook, company's policy regarding anti forced labour, and interview with workers and stakeholder, it can be concluded that the company has upholder it policy of anti-forced labour. All work is voluntary and bounded in employment contracts. Both party signed the contracts and workers keep the copy. There is no incident of written in the company's procedure or contracts that imply retention of identity documents, recruitment fees, contracts substitution, involuntary overtime, penalty for termination, or debt bondage. Based on assessment by sampling worker to interviewed and site observed in Estate and Mill, found management provide company policies awareness: Against Forced or Trafficked Labor Policy, Child Labor Policy, Equal Employment Opportunity Policy.	Complied
6.6.2	**(C)** Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented. - Critical (Major) compliance -	Based on field observation and interview in Mills and Estates, as well as HR Department, it can be concluded that there is no temporary or migrant workers employed for activity related periods of high demand. Other than that, UPOIC has developed Employee Handbook revised on Jan 2023 where company is committed to a non-discriminate at workplace, provided housing to the employees, trainings will be provided and UPOIC is followed the directives of LABOR act B.E 2541 where contract is a legally binding agreement between company and employee. The contract cannot be altered without consent of both parties. All employees will be issued with a contract of employment before commencement of work to comply with law define.	Complied
Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.			

6.7.1	**(C)** The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded. - Critical (Major) compliance -	The responsibility and accountability to ensure safety and health at each operating unit align with the safety committees. Appointment letter of Occupational Safety and Health (OSH) Committee HRA 005/2024 dated 24 Jan 2024 , valid with 2 years (24 Jan 2024 - 23 Jan 2026) sighted during the audit. The Safety and Health Committee for United Palm Oil Industry Public Company Limited (UPOIC). It consists of a factory manager as the management representative and a production employee as the employee representative. Regular meetings were conducted every months to discuss Health and Safety Issues. Sighted OHS committee Meeting Minutes dated 6 July 2024 and welfare are discussed at these meetings no.6/2024.The POM and estate have also appointed the OHS committee members, including representatives from the management and workers to address all issues related to OHS in the POM and estate. Regular OHS Meetings were conducted with the representatives from the management and the workers to address all issues related to OHS in the POM and estate.	Complied
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed. - Minor compliance -	The accident and emergency procedure was established available in the appropriate language of the workforce. Company has demonstrated on fire preventing and firefighting. Each building of mill and Estate (Housing) installs emergency equipment such as fire extinguisher, fire alarm, emergency light, heat/smoke detector, fire alarm system, etc. The emergency equipment was monitored and checked as frequency as define by local law and complied with local law However, During the on-site audit (ESTATE and MILL), evidence was found some equipment for emergency response not available to use such as Fire hose cabinet at EFB plant (MILL), Fire extinguisher (KS Estate and KK estate),reference NC No 2518843-202407-N1	Non-compliance
6.7.3	**(C)** Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all	PPE Matrix PM-SAF-006 rev04 date 11/06/2022 for each department; Palm Harvested found Boot and leather glove was establish from task	Complied

	potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing. - Critical (Major) compliance -	risk assessment in each department. Based on document review, the company was provided some PPE for workers both mill and estate. PPE reimbursement record was found both mill and estate. The estates have well maintained facilities for the workers to sanitize themselves prior to returning home from work. The showers were all in good working condition. Interview with workers indicated that they were all well aware that they have to sanitize themselves before returning home due to the hazard that the chemical residues could cause.	
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work-related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection. - Minor compliance -	All workers are provided with medical care as the mill and estate workers are permitted to obtain medical care from the local hospital and hospital nearby. Covered by accident insurance follow as local law define (Social security fund that covers accident insurance). All workers are covered under the social security fund. The Annual Health check conducted on 22-24 Nov 2023 by Virachsil Hospital Abnormal case report was submitted to the government on 10 Jan 2024.	Complied
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics. - Minor compliance -	- The company is able to demonstrate Incident/Accident Report 2024 (up to June). From the summary of January – Dec 2024, OHS Monthly KPI Rates, the summary as follow: Estate / Factory Accident case: 2 / 4 I.F.R: 1.04 / 2.75 ISR: 25.88 / 10.33 - Accident record FM-SAF-005 Samples of injuries/incident records have been verified on 07 June 2024 at Kahokhen estate Mr. Pornthep N. has palm thorn pricked my finger during harvesting, causing an off work is 18 days,	Complied

		on 22 Apr 2024, At mill Mr.Phipatpong T. Hot oil scalded his left ankle. 8.5 days off work	
Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.			
Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.			
Guidance: The unit of certification should apply recognised IPM techniques, incorporating cultural, biological, mechanical and physical methods to minimise the use of chemicals. Native species should be used in biological control where possible. In specific cases for the control of pests and diseases by fire, as per regulations, there should be evidence of prior approval of the controlled burning as specified by the relevant authorities in the 'Guidelines for the Implementation of the ASEAN Policy on Zero Burning' 2003, or comparable guidelines or regulations in other regions.			
7.1.1	(C) IPM plans are implemented and monitored to ensure effective pest control. - Critical (Major) compliance -	IPM Plan established by all UPOIC Estate as below : Target Pest / Treatment Rat: Establish ban owl boxes for attracting Tyto Alba. Census done every 6 month. Ratio 1:10 Ha Ganoderma: Census will be carried out to monitor the ≥ 1.90% percentage of infected palms. Leaf Eating Carter pillar: Cultivate beneficial plants:, Tunera Sabulata However, The organization has not yet implemented an IPM plan and followed up to ensure effective pest control. See the details as Major NC no. 2518843-202407-M1	Non-compliance
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented. - Minor compliance -	As sampled and verified found no invasive species listed in the CABI.org introduced in the estate. All estate has conducted assessment on list of species invasiveness used for biological control.	Complied

7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities. - Minor compliance -	As observed during site visit, found no evidence and records of fire usage for pest control at all estate visited.	Complied
Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.			
Guidance: RSPO has identified some examples of alternatives to pesticide and herbicide use, which include those listed in the 'Research project on Integrated Weed Management Strategies for Oil Palm', CABI, April 2011. Due to problems in the accuracy of measurement, monitoring of pesticide toxicity is not applicable to Independent Smallholders. The justification should consider less harmful alternatives and IPM. Justification of the use of such pesticides will be included in the public summary report. Measures to avoid the development of resistance (such as pesticide rotations) should be applied. Due diligence is understood as the process through which enterprises should identify, assess, mitigate, prevent and account for how they verify the emergency use of pesticides that are categorised as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, which are banned from use in RSPO, except in very specific situations. The nature and extent of due diligence will be affected by factors such as the size of the area where the pesticides should be applied, the context and location of the application, the nature of products or services, and the severity of actual and potential adverse impacts which will be caused by the use of the high hazardous pesticides. The due diligence should refer to: a) Judgment of the threat and verification of why this is a major threat. b) Why there is no other alternative which can be used. c) Which process was applied to verify that there is no other less hazardous alternative. d) What the process is to limit the negative impacts of the applications. e) Estimation of the timescale of the application and which steps are taken to limit the application to a singularity. Recognised best practice includes: storage of all pesticides as prescribed in the 'FAO International Code of Conduct on the distribution and use of pesticides' and its guidelines and supplemented by relevant industry guidelines in support of the International Code (see Annex 3).			
7.2.1	**(C)** Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised. - Critical (Major) compliance -	Sighted a document No. WI-EST-051 record inFM-QMR-025 R.02 Eff.27/03/24 titled Justification for Pesticides, Fungicides and Rodenticide Usage under IPM, dated 27/03/24. The document provided guidance for all usage of selected pesticides and application methods. Specific target pest or disease clearly mentioned. Each active ingredient also clearly mentioned with rate of application. Re-entry period for area applied also found clearly stated as guidance. Also available another document titled Justification For Weedicides Usage at Khaokhen Estate dated 20/03/2024.	Complied

<table>
<tr><td>7.2.2</td><td>(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.
- Critical (Major) compliance -</td><td>Upoic Oil Palm Estate has established Chemical Usage records up to January 2024.
<table>
<tr><td>Type</td><td>Chemicals</td><td>a.i</td><td>Class</td><td>LD50</td></tr>
<tr><td>Insecticides</td><td>Cypermethrin 5.5</td><td>Cypermethrin</td><td>III</td><td>2000 mg/kg</td></tr>
<tr><td>Weedicide</td><td>Glyphosate 48%</td><td>Glyphosate IPA</td><td>III</td><td>5000 mg/kg</td></tr>
</table>
Available a data showing Monitoring of Pesticides Usage 2023/2024 (unit Per Ha, Ton FFB and Per Ton Oil).</td><td>Complied</td></tr>
<tr><td>7.2.3</td><td>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.
- Critical (Major) compliance -</td><td>IPM Plan established by all UPOIC Estate as below :
<table>
<tr><td>Target Pest</td><td>Treatment</td></tr>
<tr><td>Rat</td><td>Establish ban owl boxes for attracting Tyto Alba. Census done every 6 month. Ratio 1:10 Ha</td></tr>
<tr><td>Ganoderma</td><td>Census will be carried out to monitor the ≥ 1.90% percentage of infected palms.</td></tr>
<tr><td>Leaf EatingCarterpillar</td><td>Cultivate beneficial plants:, Tunera Sabulata</td></tr>
</table>
No Prophylactic Used of pesticides due to impact on soils pollution. Action by using rotor slasher to maintain soft grasses at interrow of the field. Used biological control to pest attack as mentioned in above table.</td><td>Complied</td></tr>
<tr><td>7.2.4</td><td>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.
- Minor compliance -</td><td>As verified in Chemicals Store and Spraying activity, there was no prophylactic use of pesticides in the estates. The application of pesticides was based on level of attack severity which was normally obtained through census.</td><td>Complied</td></tr>
</table>

7.2.5	Use of pesticides registered under The Hazardous Substances Act B.E. 2535 and its amendments. In addition, pesticides that are categorised as World Health Organization Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. - Minor compliance -	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. No paraquat used in all estate and as sampled in Chemical Store.	Not Applicable
	The due diligence refers to: 7.2.5a Judgment of the threat and verify why this is a major threat.	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. No paraquat used in all estate and as sampled in Chemical Store.	
	7.2.5b Why there is no other alternative which can be used.	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. No paraquat used in all estate and as sampled in Chemical Store.	
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. No paraquat used in all estate and as sampled in Chemical Store.	
	7.2.5d What is the process to limit the negative impacts of the application.	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, are not used, unless in exceptional circumstances, as	

<table>
<tr><td></td><td></td><td>validated by a due diligence process, or when authorised by government authorities for pest outbreaks. No paraquat used in all estate and as sampled in Chemical Store.</td><td></td></tr>
<tr><td></td><td>7.2.5e Estimation of the timescale of the ap</td><td>Pesticides that are categorised as World Health Organisation Class
1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, are not used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. No paraquat used in all estate and as sampled in Chemical Store.</td><td></td></tr>
<tr><td>7.2.6</td><td>(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.
- Critical (Major) compliance -</td><td>Training for Pest and Disease Training record (FM-HRA-028)
workers (field conductor, drivers, Sprayers. Storekeeper was trained for handling, storage, premix, SDS, Triple Rinse, PPE and Hirarc
sample
<table>
<tr><td>Estate name</td><td>Course</td><td>Date</td></tr>
<tr><td>Krabinoi &Khoaphanom</td><td>- Fire and safety firefighting and fire evacuation
- Health and Safety hazardous chemical
- Oil Palm Plantation practice
- IPM
- Hazardous chemical and used</td><td>18 jun 2024
25 Mar 2024
25 Mar 2024
25Mar 2024
25 Mar 2024</td></tr>
<tr><td>Kainsa</td><td>- Health and Safety hazardous chemical
-Fire and safety firefighting and fire evacuation</td><td>06 Feb 2024
23 Nov 2023</td></tr>
</table></td><td>Complied</td></tr>
</table>

		Khoakhen	- Health and Safety hazardous chemical - Oil Palm Plantation practice - IPM	23 May 2024 23 may 2024	
7.2.7	**(C)** Storage of all pesticides is in accordance with recognised best practices. - Critical (Major) compliance -	Storage for Chemicals found accordance to best practices. Pictogram posted at entrance with warning sign in all estates visited. Emergency shower and eye bash allocated nearby, Spill kit for emergency spillage available. First aid kit available. The ventilation of the room maintained by ventilation fan and general ventilation system. Bunding and containment for prevention of spillage found adequate and effective. The room equipped with SDS that revised every 5 years. This procedure PM-SAF-001 also available and displayed at notice board at chemicals Store on all estate.			Complied
7.2.8	**(C)** No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work. - Critical (Major) compliance -	Triple rinse SOP and practices found applied. Used container than punctured for disposal purposes. For sample, Khoakhen Estate 1 has established Triple Rinse Procedure (PM-SAF-001). All estate practicing triple rinse and punctured before being disposed as verified during site visits.			Complied
7.2.9	**(C)** Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying. - Critical (Major) compliance -	No arial spray practices as observed and interview conducted during site visit at UPOIC Estate and other estates in UPOIC operating unit.			Complied
7.2.10	**(C)** Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated. - Critical (Major) compliance -	According to Medical Surveillance Report conducted by Wartsila Hospital conducted on 22-24/11/2023. all workers attended for exposure to (Herbicides) Health examination results are safe.			Complied

7.2.11	**(C)** No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work. - Critical (Major) compliance -	No work with pesticides involving pregnant and breastfeeding ladies as interviewed and observed. This was observed in all estates	Complied
Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.			
Guidance: The waste management and disposal plan should include measures for: • Improving the efficiency of resource utilisation and recycling potential wastes as nutrients or converting them into value-added products (e.g. through animal feeding programmes). • Appropriate management and disposal of hazardous chemicals and their containers. Surplus chemical containers should be reused, recycled or disposed of in an environmentally and socially responsible way using best available practices (e.g. returned to the vendor or cleaned using a triple rinse method), in such a way that there is no risk of contamination of water sources or risk to human health. The disposal instructions on the manufacturers' labels should be adhered to. Improving the efficiency of resource utilisation and recycling potential wastes as nutrients or converting them into value-added products (e.g. through animal feeding programmes). The unit of certification is encouraged to improve the waste management in surrounding neighbourhoods. Where there are no options for non-toxic and non-hazardous domestic waste collection by local government services, landfills may be required as a solution for disposal. Where landfills are used, these should follow appropriate guidelines, which includes being: • Only for domestic and household waste, where inorganic waste is minimised. • Located away from water sources, people and communities, and outside conservation areas. • Properly covered, with clear demarcation and signage to avoid disturbance.			
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented. - Minor compliance -	Upoic POM and its supply base has identified all wastes and sources of pollution based on waste category and its characteristics as following: - Scheduled waste - Spent IPA, hexane, filter, lubricants, hydraulic oil, grease, used batteries - Domestic waste - rubbish from the mill/estate complex and employees' quarters - Industrial waste - Fiber, palm kernel shell, boiler ash, scrap iron - Sewage - Sewage from housing/office complex. Source of pollution from the mill and estate activities identified as following:	Complied

		- Black smoke: Emission from Boilers/vehicles/engines - Odor & gases: - Activities from the effluent treatment - Leakage of lubricant: Storage & vehicle maintenance Management plan established on individual operating units as per sample Waste Management Plans and Waste Products Identification; Doc.WI-EMR-001 Eff 19/02/2024,Guideline on Wastes and Waste Products Identification and Disposal Plan for Estates and Mills; Doc.WI-EMR-001 Eff 19/02/2024. The waste is generated from the mill/estates operations. Regular monitoring defined plan reporting to the authority as concerned legal.	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated. - Minor compliance -	The operating units has established and documented Guidelines on Garbage Disposal Doc.WI-EMR-001 Eff 19/02/2024. Based on the guidelines, the visit confirmed that Correct labels were used for all scheduled wastes (SW) stored in the SW store such as SW305 Spent lubricant oil. Records of weekly monitoring checklist by competence person for samples dated on 27/03/2024 Records of regular briefing and training of SW handling for sample dated 26/01/2024. Verified records of latest SW disposal is maintained comply environmental regulations.	Complied
7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	No open burning (Including domestic wastes) is allowed under group policy. Landfill was the method used by the estates for domestic waste disposal. Refer Guidelines on Garbage Disposal, WI-EMR-001 Eff 19/02/2024. fire was noted use and sightings at field and line site confirm no burnt marks sighted. Sample of landfill were observed and found in order. However, form field assessment found Khian Sa estate, garbage was disposed of using fire. Reference Minor NCR no. 2518843-202407-N2.	Non-compliance
Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
Guidance: Long-term fertility depends on maintaining the structure, organic matter content, nutrient status and microbiological health of the soil. Nutrient efficiency should take account of the age of plantations and soil conditions. The nutrient recycling strategy should include any use of biomass for by-products or energy production and should drive to minimise inorganic fertiliser use.			

7.4.1	Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts. - Minor compliance -	All estates within CPU implemented good agricultural practices based on the established SOP as following: - Methods of nutrient assessment for oil palm fertilizer Recommendation Agronomist - 22-23Feb 2024 By Dr. Sarut (Expert agriculture) - Guidelines for Compost Application - PM-EST-007,04/2019 - Guidelines for Semi-Decomposed EFB Application - SOP-Soil and water conservation -WI-EST-049EFF6/18/2024) Soil analysis and foliar analysis are monitored on yearly basis by Agronomist. The recommendations for improvements are given to maintain the sustainable practices. They include use of chemical fertilizers, EFB and decanter cake. The visited estates operate in accordance with the Agriculture Manual and standard operating procedures. The practices are consistently monitored by estate operation management and Regional Controller.	Complied
7.4.2	Periodic frond and soil sampling is carried out to monitor and manage changes in soil fertility and plant health. - Minor compliance -	Foliar and soil sampling was carried out by Internal Agronomist from Agronomy Advisory and Services Department prior to the fertilizer recommendation for the next financial year. Leaf and soil nutrient analysis are commonly used in the diagnosis of fertilizer requirements in oil palms. Verified the sample records of Agronomic Advisory Report Krabinoi &Khoaphanom Division,Kainsa Estate and Khoakhen Estate. Periodic foliar sampling analysis was last conducted on 07/02/2024 to monitor the changes in nutrient status. The results of the analysis were used by the agronomist for their recommendation for fertilisers applications programme. The soil analysis is done once in 5 years. The last analysis was conducted on 24/02/2024. Analysis reports were made available for verification.	Complied
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.	The nutrient recycling strategy in place was implemented based on documented Methods of Nutrient Assessment for Oil Palm Fertiliser Recommendation;WI-EST-049eff 6/18/2024.EFB application records	Complied

	- Minor compliance -	for all estates in the certification unit are available in EFB Application Monitoring. Last EFB 95,487 MT was applied at Krabinoi &Khoaphanom Division,Kainsa Estate and Khoakhen Estate	
7.4.4	**(C)** Records of fertiliser inputs are maintained. - Critical (Major) compliance -	The fertilizer application program was monitored using records i.e.program sheets, bin cards, field cost book, fertilizer application monitoring forms, etc. • Records of programs and applications of fertilizers were reviewed by the auditors • Review of the records revealed that the actual fertilizers applied in 2022/23 was in line with the program. • the following fertilizers were applied in the estates on recommendation by Dr. Sarut (Expert agriculture) is responsible for developing the fertilizer application program • Several fertilizer formulas were applied, such as 18-46-0, 21-0-0, and 0-0-60 at an average of 3.25 kilograms/palm oil tree. The period of the application is in March and October. The management of soil fertility is guided by Dr. Sarut (Expert agriculture).	Complied
Criteria 7.5: Practices minimise and control erosion and degradation of soils.			
Guidance: Techniques that minimise soil erosion are well known and should be adopted, where appropriate. These should include practices such as ground cover management, biomass recycling, terracing, and natural regeneration or restoration instead of replanting.			
7.5.1	**(C)** Maps identifying marginal and fragile soils, including steep terrain, are available. - Critical (Major) compliance -	Soil maps are available in all estates within Upoic. Notwithstanding, there is no marginal and fragile soils such as podzols and acid sulphate soils in all estates within CPU. Some steep terrain also included entitled the slope maps as provided by the Land Development Department.	Complied
7.5.2	There is no extensive replanting of oil palm on steep terrain. - Minor compliance -	According to the topography maps produced by the company, there is no hilly slope available in the certification unit. Visited continued to have a management strategy for planting on slopes to minimize and control erosion and degradation of soils. The plantings on slopes were	Complied

		guided in the Sustainability Policy under item. The content of the Policy, among others, includes the following: Compliance with all related guidelines and regulatory laws. • Implementation of GAP • Implement suitable remedial to reduce impact to the environment. • To avoid pollution / To adopt a policy to others. • Other guidelines were also shown in the following documents among others; • Slope & River Protection Policy in Sustainability Manual page 30 • Buffer Zone & 25-degree slope in Sustainability Manual page 43 • Land Preparation for Terracing in Sustainability Manual page 53 • It was observed that practices to minimize and control erosion and • degradation of soils was in place through proper stacking of • fronds, EFB application, avoidance of blanket spraying, • construction terraces, road maintenance, and maintenance of soft generation in the interlines. Cover crops were planted in the replants and in certain mature areas. During the site visit it was verified that slope of more than 25 degrees are avoided in the planting areas due to the Policy of the Company forecasting several issues during the crop recovery on maturity. No replanting has taken place on steep slopes sighted	
7.5.3	There is no new planting of oil palm on steep terrain. - Minor compliance -	Except for the replanting issue highlighted in indicator above, no new planting of oil palm conducted on steep terrain as verified through site visit and interview at all estates visited.	Complied
Criteria 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.			
Guidance: These activities can be linked to the SEIA (see Criterion 3.4) but need not be done by independent experts.			

Soil suitability maps or soil surveys should be appropriate to the scale of operation and should include information on soil types, topography, hydrology, rooting depth, moisture availability, stoniness and fertility to ensure long-term sustainability of the development.

Soils requiring appropriate practices should be identified (see Criteria 7.6 and 7.7). This information should be used to plan planting programmes, etc.

Measures should be planned to minimise erosion through appropriate use of heavy machinery, terracing on slopes, appropriate road construction, rapid establishment of cover, protection of riverbanks, etc.

Areas located within the plantation perimeters that are considered unsuitable for long-term oil palm cultivation should be delineated in plans and included in operations for conservation or rehabilitation as appropriate (see Criteria 7.6 and 7.7).

Assessing soil suitability is also important for smallholders, particularly where there are significant numbers operating in a particular location.

Information should be collected on soil suitability by the unit of certification if planning to purchase FFB) from potential developments of Independent Smallholders in a particular location. The unit of certification should assess this information and provide information to Independent Smallholders on soil suitability, and/or in conjunction with relevant government/public institutions, such as the Department of Land Development, Thailand and other organisations (including NGOs) that provide information in order to assist Independent Smallholders in growing oil palm sustainably.

7.6.1	**(C)** To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils, including steep terrain, are taken into account in plans and operations. - Critical (Major) compliance -	Except for the replanting issue highlighted in indicator 7.5.2 above, no new planting of oil palm conducted on steep terrain as verified through site visit and interview at all estates visited.	Complied
7.6.2	Extensive planting on marginal and fragile soils is avoided, or, if necessary, done in accordance with the soil management plan for best practices. - Minor compliance -	Except for the replanting issue highlighted in indicator 7.5.2 above, no new planting of oil palm conducted on steep terrain as verified through site visit and interview at all estates visited. There are also no peat soils in all estates within UPOIC.	Complied
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -	Soil surveys are made and available in a soil map at all estates. Topographic contour map is also available which are both used to manage the drainage and road works in the estates.	Complied

Criteria 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.

Guidance:

The unit of certification is encouraged to map the peatlands within the supply base to enable monitoring and promotion of BMPs.

For Indicator 7.7.3: For existing plantings on peat, the water table should be maintained at an average of 50 cm (between 40 cm and 60 cm) below ground surface unless required to be higher by national regulations, measured with groundwater piezometer readings, or an average of 60 cm (between 50 cm and 70 cm) below ground surface as measured in water collection drains, through a network of appropriate water control structures (e.g. weirs, sandbags, etc.) in fields, and watergates at the discharge points of main drains. For Indicator 7.7.3: Monitoring of subsidence should be undertaken in all drained peat areas in the plantation including areas adjacent to the plantation where water tables may be impacted by drainage associated with the plantation.			
7.7.1	**(C)** There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas. - Critical (Major) compliance -	There is no peat soil or soil categorized as marginal or fragile soil in all estates visited. There was also no new planting in the estates.	Complied
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to the RSPO Secretariat. - Minor compliance -	There is no peat soil or soil categorized as marginal or fragile soil in all estates visited. There was also no new planting in the estates.	Complied
PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance.			
7.7.3	**(C)** Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	There is no peat soil or soil categorized as marginal or fragile soil in all estates visited. Hence, this is not applicable	Complied
7.7.4	**(C)** A documented water and ground cover management programme is in place. - Critical (Major) compliance -	There is no peat soil or soil categorized as marginal or fragile soil in all estates visited. Hence, this is not applicable PM-EMR-012.R.05 EFF 2/5/24>>FM-EST-039 (Used Record)	Complied
7.7.5	**(C)** For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the timeframe for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced	There is no peat soil or soil categorized as marginal or fragile soil in all estates visited. Hence, this is not applicable	Complied

	with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. - Critical (Major) compliance -		
PROCEDURAL NOTE: This is subject to transitional (5 years: 2019 to 2024) arrangement stated in the Drainability Assessment Procedure. Within the initial 12 month implementation period, the company could submit other alternative methodologies to be considered by RSPO for recognition.			
7.7.6	**(C)** All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMPs) for Existing Oil Palm Cultivation on Peat', Volume 1 (July 2019) and associated audit guidance. - Critical (Major) compliance -	There is no peat soil or soil categorized as marginal or fragile soil in all estates visited. Hence, this is not applicable	Complied
7.7.7	**(C)** All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO Manual on Best Management Practices (BMPs) for Management and Rehabilitation of Peatlands', Volume 2 (June 2019) and associated audit guidance. - Critical (Major) compliance -	There is no peat soil or soil categorized as marginal or fragile soil in all estates visited. Hence, this is not applicable	Complied
Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.			
Guidance: The water management plan should include: • Consideration of relevant stakeholders, their water use, and water resource availability • Taking account of the efficiency of use and renewability of sources • Ensuring that the use and management of water by the unit of certification does not result in adverse impacts on other users within the catchment area, including local communities and customary water users • Aiming to ensure local communities, workers and their families have access to adequate, clean water for drinking, cooking, bathing and cleaning purposes • Avoiding contamination of surface and ground water through runoff of soil, nutrients or chemicals, or as a result of inadequate disposal of waste including POME.			

Refer to the 'RSPO Manual on BMPs for the Management and Rehabilitation of Riparian Reserves' (April 2017).			
7.8.1	A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following: - Minor compliance - 7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.	Water management plan was established and incorporated under Environmental and Social Improvement Plan – PM-RSPO-004 The plan includes the following: - Waterways/water source - Water for household consumption - Wastewater from operational activities (Chemical) - Rainfall - Flood - Riparian buffer zone Water quality analysis has been conducted at estates and mill. Water sampling points were maintained and completed with proper signage. Water management plan has included the availability of water sources and to avoid negative impacts on other users in the catchment. No restriction of access to clean water or contribute to pollution of water used by communities. Access to clean water is adequately provided to workers for household consumption with sample permits and volume for all Estate is maintain and valid. Service license: Water distribution & water treatment	Complied
	7.8.1b Workers have adequate access to clean water.	The water management plan established also focuses on ensuring local communities, workers, and their families have access to adequate and clean water for drinking, cleaning, and other purposes. Monitoring of water quality especially was done monthly and its result is in according to national regulation. Refer Report no. R66030100089 date 20/Feb/2023 By Department of Medical Science MOPH Ministry of Public Health No. 61	

<table>
<tr><td></td><td></td><td>
<table>
<tr><th>Parameter</th><th>Result</th><th>Standard</th></tr>
<tr><td>Coliform (MPNต่อ 100)</td><td><1.1</td><td><2.2</td></tr>
<tr><td>Escherichia coli (100 ml)</td><td>not detected</td><td>not detected</td></tr>
<tr><td>Staphylococcus aureus(ต่อ 100 ml)</td><td>not detected</td><td><100</td></tr>
<tr><td>Salmonella spp (100 ml)</td><td>not detected</td><td>not detected</td></tr>
</table>
</td><td></td></tr>
<tr><td>7.8.2</td><td>(C) Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with the 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).
- Critical (Major) compliance -</td><td>Protection of water courses and wetlands, including maintaining and restoring appropriate riparian buffer Regions has been verified at the 2 Estates and mill catchment. Riparian buffer Regions have been identified and demarcated. No chemicals and fertilizer application observed been used in their maintenance. In certain areas Guatemala grass / Vertivar sp were planted along the riverbanks. Guidelines of the width of the rivers and natural courses to be protected have been specified in the Guidelines on the Establishment of Riparian Buffer Zone; Doc. Ref. # ; Date: WI-EST-049 R.03 Eff 18/06/2024. The buffer zones established as following:
<table>
<tr><th>River Width</th><th>Buffer Region</th></tr>
<tr><td>05-10 Meters</td><td>10 Meters</td></tr>
<tr><td>≤05 Meters</td><td>05 Meters</td></tr>
</table>
Buffer zones are protected and water samples from the intake point are taken for phosphate and nitrate analysis for detection of fertilizer application effect to the water courses. Sighted sample records of sampling analysis as following
Water Analysis Test Report #246871-1; Date: 14/Mar/2024; Sample: Kain Sa ; pH, BOD, COD, SS, AN & DO – Result complied.</td><td>Non-compliance</td></tr>
</table>

		- Certificate of Analysis; Ref. # 29303-1; Date: 14/Mar/2024 However, form observed found the organization has not yet maintained and rehabilitated the area. Proper riverbank bumper and other buffer lines Consistent with the 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' April, 2017 Reference the Major NCR no. 2518843-202407-M2	
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored. - Minor compliance -	The effluent was treated in compliance with DOE license requirement of POME final discharge quality. Visit to the effluent pond found no overflow was observed, and flow meter reading was recorded daily. The mill monitoring the effluent and submits to DOE via Online Environmental Reporting (OER) system. Results from final discharge were compliance within parameter limit as per recent records of POME Final Discharge sample test report # ID 2426871; Date Tested: 14-20/Mar/2024; Date Reported: 21/9/2023; Analysis by ALS Laboratory; BOD result: 71 mg/L.	Complied
7.8.4	Mill water use per tonne of FFB is monitored and recorded. - Minor compliance -	Upoic POM water use per tonne of FFB was monitored and recorded with latest records of POM water consumption records as following: - 2024: 1.3.1m3/MT FFB to date June 2024 - 2023: 1.97 m3/MT FFB, 1.31 m3/tonffb Ele 33.94Kw/Hr/tonFFB plantation 4.02	Complied
Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised.			
Guidance: Renewable energy use per tonne of CPO or palm product in the mill should be monitored and reported. Direct fossil fuel use per tonne of CPO or FFB should be monitored. Energy efficiency should be taken into account in the construction or upgrading of all operations. The unit of certification should assess the direct energy use of their operations, including fuel and electricity, and energy efficiency of its operations. This should include estimation of fuel use by on-site contract workers, including all transport and machinery operations. The feasibility of collecting and using biogas should be studied where relevant.			
7.9.1	A plan for improving efficiency of the use of fuels and to optimise renewable energy is in place, monitored and reported.	A plan for improving the efficiency of the use of fossil fuels is in place and has been incorporated into the Environmental Aspect and Impact	Complied

	.- Minor compliance -	activities report for 2023. The Environment Management Plan for efficiency of fossil fuel usage includes the following: - Vehicles diesel: 2023/2024: Consumption: 0.65 litters/mt FFB - 0.65Lite/ton Waste water reuse 106,395 m3	
Criteria 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.			
Guidance: The unit of certification should only establish new plantings on mineral soils, in low carbon stock areas, and cultivated areas (including rubber and tree crops), which the current users are willing to develop into oil palm. Plans prepared by the unit of certification should specify actions to be taken to reduce GHG emissions including for example, adopting low-emission management practices for both mills [(e.g. better management of palm oil mill effluent (POME), efficient boilers etc.)] and plantations (e.g. optimal fertiliser use, energy efficient transportation, good water management, restoration of peatlands and conservation areas). Reference can be made to the RSPO Compilation of BMPs to Reduce Total Emissions from Palm Oil Production. This Criterion covers plantations, mill operations, roads and other infrastructure including access and perimeter canals and roads.			
7.10.1	**(C)** GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported. - Critical (Major) compliance -	CPU has identified emission of greenhouse gas (GHG) from their operations such as emission from their farm tractor and gen set operation. The management from both estates and mill had planned to reduce emission by daily inspection and monitoring for their farm tractor and gen set to prevent any leakage and problem that could adversely impact the environment. The commitment demonstrated with Letter of Appointment as Sustainability Biogas Plant The plan implemented based on the documented Pollution Mitigation Plans; Doc. Ref. # PM-BPP-001	Complied
7.10.2	**(C)** Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development). - Critical (Major) compliance -	CPU has calculated the GHG using RSPO Palm GHG calculator and the calculation option used is Option 1. There is no new development within the estates audited.	Complied

7.10.3	**(C)** Other significant pollutants are identified and plans to reduce or minimise them are implemented and monitored. - Critical (Major) compliance -	Other significant pollutants such as soil erosion, wastes water from operational activities (chemical) have been identified and documented in Environmental and Social Improvement Plan, doc. ref.PM-EMR-008 Eff 17/04/2019 Implementation of plan is being monitored by appointed person in charge with target of time frame for completion. The mill is implementing its Continuous Emission Monitoring System (CEMS) as required by the DOE through the license compliance schedule. The monitoring system is an online link with the DOE centre.	Complied
Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.			
Guidance: Extension/training programmes for smallholders may be necessary.			
7.11.1	**(C)** Land for new planting or replanting is not prepared by burning. - Critical (Major) compliance -	Based on the visit at the replanting areas, there was no sign of fire being used for preparing the land.	Complied
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification. - Minor compliance -	Fire prevention and control measures process is documented under Guidelines on Fire Prevention, Control and Stakeholder Engagement [doc. no.: WI-EMR-004 dated 04/01/2021.	Complied
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures. - Minor compliance -	The unit of certification engages with adjacent stakeholders on fire prevention and control measures during latest stakeholder consultation meeting dated on 12/04/2024.	Complied
Criteria 7.12: Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.			
7.12.1	**(C)** Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests.	Based on the HCV assessment report i.e. "Final A High Conservation Values of UPOIC Palm Oil Complex in Peninsular Thailand; Conservation Values & Recommendations"; A Report Prepared by Wild Asia; Wild Asia's Sustainable Agriculture Initiative; Report Dated: 22/Aug/2012, no HCV presence within CPU.	Complied

	A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document. - Critical (Major) compliance -	Notwithstanding, the conservation assessor has recommended some programmes which are considered not only biodiversity protection within the identified key conservation areas, but also within the plantation landscape and areas beyond plantation boundaries. In general, among the recommendations were: - Setting objectives – Building Conservation Plan - Conservation of Natural Areas - Enhancing local biodiversity within plantations - Assessing plantation policies - Education and awareness	
7.12.2	**(C)** HCVs, HCS forests and other conservation areas are identified as follows: - Critical (Major) compliance - 7.12.2a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.	Based on the original HCV assessor recommendations, a documented Guidelines on Biodiversity Conservation Management Plan for Estates – Doc. Ref. #PM-RSPO-001; Doc. Date: 09/09/2019were established. Based on the guidelines, implementation conducted as per sample as following: Anti-Hunting & Fishing Signboard	Complied
	7.12.2 b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations. **PROCEDURAL NOTE** for 7.12.2: For details of transitional measures, refer to Annex 5: RSPO transition from HCV assessments to HCV-HCSA assessments.	Regular monitoring of incoming and outgoing water quality was monitored at rivers that pass through the estates. Slopes declared as steep terrains (>25°) were left abandoned. Regular patrolling by the estates Ranger were done at HCV areas to monitor on trespassing and RTE species with the patrolling records available for verification will include stakeholder consultation date on 18 March 2024.	

For indicator 7.12.2:

HCV assessments conducted as part of integrated HCV-HCS assessments should follow the HCVRN procedures, using HCVRN ALS approved assessors for HCV assessments for new plantings, in line with the current version of the Common Guidance on HCV Identification provided by the HCVRN or national HCV toolkits. Where landscape level HCV and/or HCS maps have been developed, these should be taken into account in project planning, whether or not such maps form part of government land use plans.

Further guidance for implementation of 'wider landscape-level considerations' and other natural ecosystems will be developed by the BHCV WG. This will include reference to Key Biodiversity Areas (KBAs), which are identified under a Global Standard (IUCN 2016) and should be identified through an HCV assessment.			
7.12.3	**(C)** Indicator is not applicable in Thailand. - Critical (Major) compliance -	Not applicable.	Complied
7.12.4	**(C)** Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified). The integrated management plan is reviewed at least once every five years. - Critical (Major) compliance -	The audit findings have confirmed that there is no new HCVs, HCS forests peatland and other conservation areas been identified after 15 Nov 2018 in CPU (refer 7.3.1 to 7.4.2).	Complied

For indicator 7.12.4:

Refer to relevant guidance documents on RSPO and HCVRN websites.

The integrated management plan should be developed in collaboration with other stakeholders active in that landscape

before and during the project implementation. It should be adaptive to changes in HCVs.

Evidence of attempted collaboration efforts should be documented and available. Such collaborative plans and areas should include but are not limited to:

- Identifying, protecting and/or enhancing forest connectivity important for biodiversity, ecosystem services, or watershed protection
- Minimising hydrological impacts to the landscape related to or arising from drainage systems and access roads or canals linked to the plantation
- Ensuring that any legal requirements relating to the protection of species or habitats are met
- Avoiding damage to and deterioration of HCV habitats, for example by ensuring that HCV areas are connected, corridors are conserved, and buffer zones around HCV areas are created
- Protecting and managing other conservation areas including watercourses and wetlands, peatlands, riparian zones, steep slopes
- Controlling any illegal or inappropriate hunting, fishing or collecting activities, and encroachment
- Developing responsible measures to resolve human-wildlife conflicts (e.g. incursions by elephants).

7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas. - Minor compliance -	The audit findings have confirmed that there is no new HCVs, HCS forests peatland and other conservation areas been identified after 15 Nov 2018 in CPU (refer 7.3.1 to 7.4.2).	Complied
Specific Guidance for 7.12.5: Decisions will be made in consultation with the affected communities. Areas required by affected communities to meet their basic needs, taking into account potential positive and negative changes in livelihoods resulting from proposed operations, should be identified in consultation with the communities and incorporated into HCV and HCS assessments and management plans. The unit of certification should consider a variety of land management and tenure options to secure HCV management areas in ways that also secure local peoples' rights and livelihoods. Some areas are best allocated to community management and secured through customary or legal tenures; in other cases, co-management options may be considered. Where communities are asked to relinquish rights so that HCVs can be protected or enhanced by the companies or state agencies, then great care needs to be taken to ensure that communities retain access to adequate land and resources to secure their basic needs; all such relinquishment of rights must be subjected to their free, prior and informed consent.			
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law [Wild Animal Reservation and Protection Act, B.E. 2562 (2019)] if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species. - Minor compliance -	The HCV Assessment report indicated that there is no threatened or endangered (RTE) species, or HCVs, are present or are affected by plantation or mill operations. There is only common bird, presence of wild boar, elephants and monkeys occasionally sighted. The appropriate measures that are expected to maintain and/or enhance them were implemented through an action plan reviewed annually. Despite the slope of the area, this forest is classed as a" production forest" since it has been mined and no wildlife is reported sighted. Stated in the estate's management plan, among the protection measures established were create Biodiversity awareness, through regular training to workforce, put up warning signage at strategic boundary line "No Hunting, No Fishing, No Trapping or Collecting of Wild Species" and regular monitoring of animal sightings. Awareness training had been conducted on and regular reminders were normally given to all workforce during muster call. Records of training were well maintained by the operating units. Based on interview with workers, it	Complied

		was noted that they have a good understanding on the protection of RTE. Animal sightings has been recorded.	
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan. - Minor compliance -	The audit findings have confirmed that there is no new HCVs, HCS forests peatland and other conservation areas been identified after 15 Nov 2018 in Upoic Certification Units Estates (refer 7.3.1 to 7.4.2). Monitoring of these areas are made through the daily field supervision by the field staff and executives. There were also visits by the Plantation Controller and also personnel from the Sustainability unit. Sighting of RTE are made and recorded if any.	Complied
Specific Guidance for 7.12.7: Refer to HCVRN Common Guidance for HCV Management and Monitoring document			
7.12.8	**(C)** Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies. - Critical (Major) compliance -	The audit findings have confirmed that there is no new HCVs, HCS forests peatland and other conservation areas been identified after 15 Nov 2018 in Upoic Certification Units Estates (refer 7.3.1 to 7.4.2).	Complied

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in 2023 for **United Palm Oil Industry Public Company Limited-POM** and supply base was calculated using the PalmGHG Calculator version 3.0.1. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

i. Estates area planted data
ii. Fuel consumed
iii. Mill datas include CPO produced, PKO Produced and FFB Processed
iv. Fertilizer consumed data for both estates and smallholders.

The summary of the Net GHG emitted in **2023** for **United Palm Oil Industry Public Company Limited-POM** and supply base are as following:

Emission per product	tCO_2e/tProduct
CPO	0.00
PKO	0.00

Extraction	%
OER	17.98
KER	5.34

Production	t/yr
FFB Process	212,790.07
CPO Produced	38252.442
PKO Produced	11370

Land Use	Ha
OP Planted Area	3,717.52
OP Planted on peat	0
Conservation (forested)	0
Conservation (non-forested)	0
Total	**3,717.52**

Summary of Field Emission and Sink

	Own Crop*		Group		3rd Party		Total	
	tCO_2e	tCO_2e / FFB	tCO_2e	tCO_2e / FFB	tCO_2e	tCO_2e / FFB	tCO_2e	tCO_2e / FFB
Emission								
Land Conversion	23749.42	0.35	0.00	0.00	0.00	0.00	0.00	23749.42
CO_2 Emission from fertilizer	848.57	0.01	0.00	0.00	0.00	0.00	0.00	848.57
NO_2 Emission	1714.42	0.03	0.00	0.00	0.00	0.00	0.00	1714.42
Fuel Consumption	833.30	0.01	0.00	0.00	0.00	0.00	0.00	833.30
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sink								
Crop Sequestration	-22511.33	-0.33	0.00	0.00	0.00	0.00	0.00	-22511.33
Conservation Sequestration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total	**4634.38**	**0.07**	**0.00**	**0.00**	**10597.34**	**0.00**	**0.00**	**15231.73**

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO_2e	**tCO_2e/tFFB**
Emission		
POME	2629.40	0.01
Fuel Consumption	458.03	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	0.00	0.00
Sales of PKS	-18461.85	-0.09
Sales of EFB	0.00	0.00
Total	**-15374.42**	**-0.08**

Summary of Kernel Crusher Emission and Credit (if applicable)

Emissions	**tCO_2e**
PK from own mill	-40.00
PK from other source	0.00
Fuel Consumptions	0.00
Total Crusher emissions	**-40.00**

*This mill has no kernel crusher operation.

Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0
Divert to anaerobic diversion (%)	100

POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	0
Divert to methane captured (flaring) (%)	0
Divert to methane captured (energy generation) (%)	100

Appendix C: Location Map of Certification Unit and Supply bases

Figure 1 Overall location of the mill and supply bases located in Krabi province, Thailand

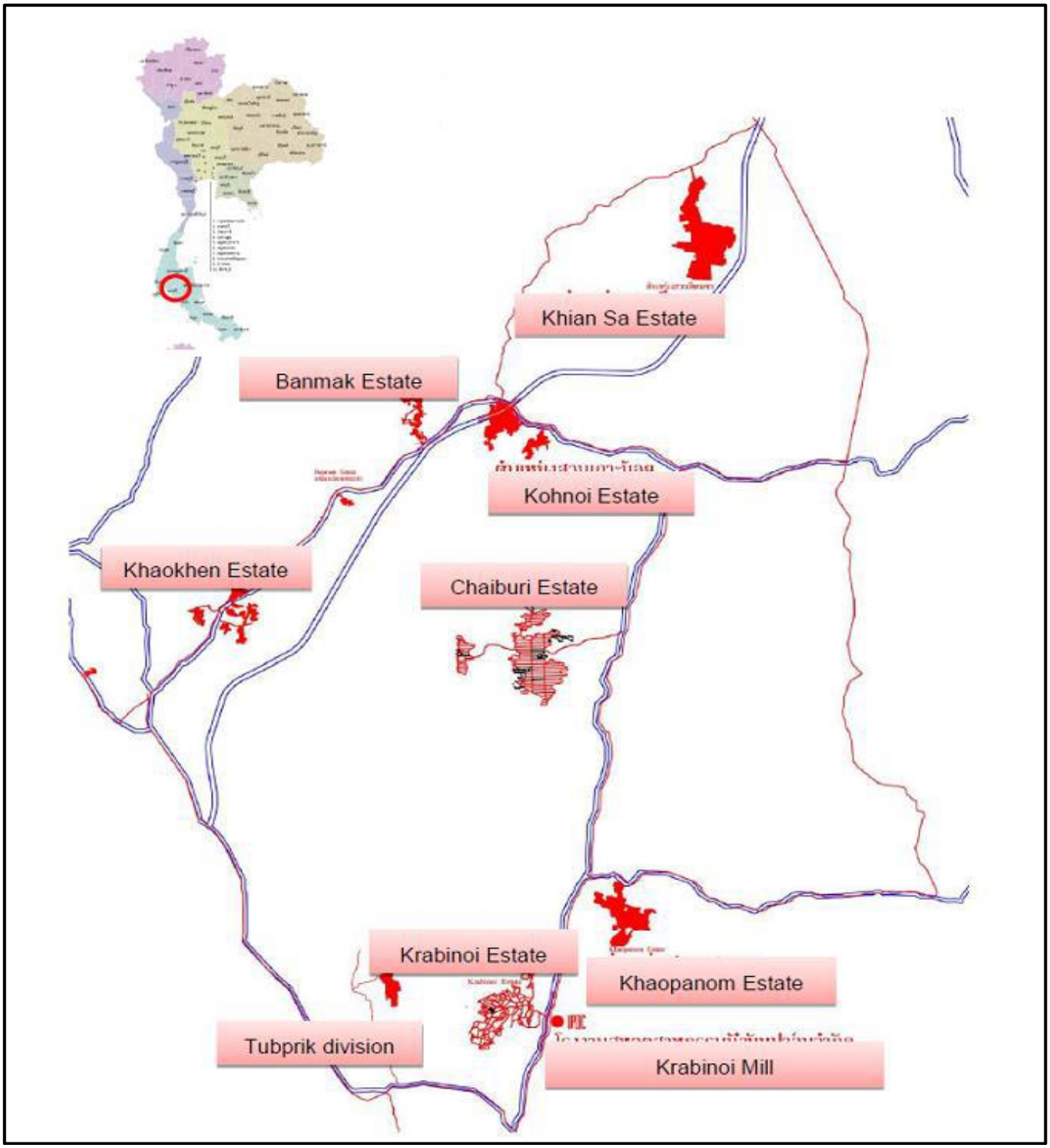

Figure 2 Geographical map of the mill and supply bases

Appendix D: Estate Field Map

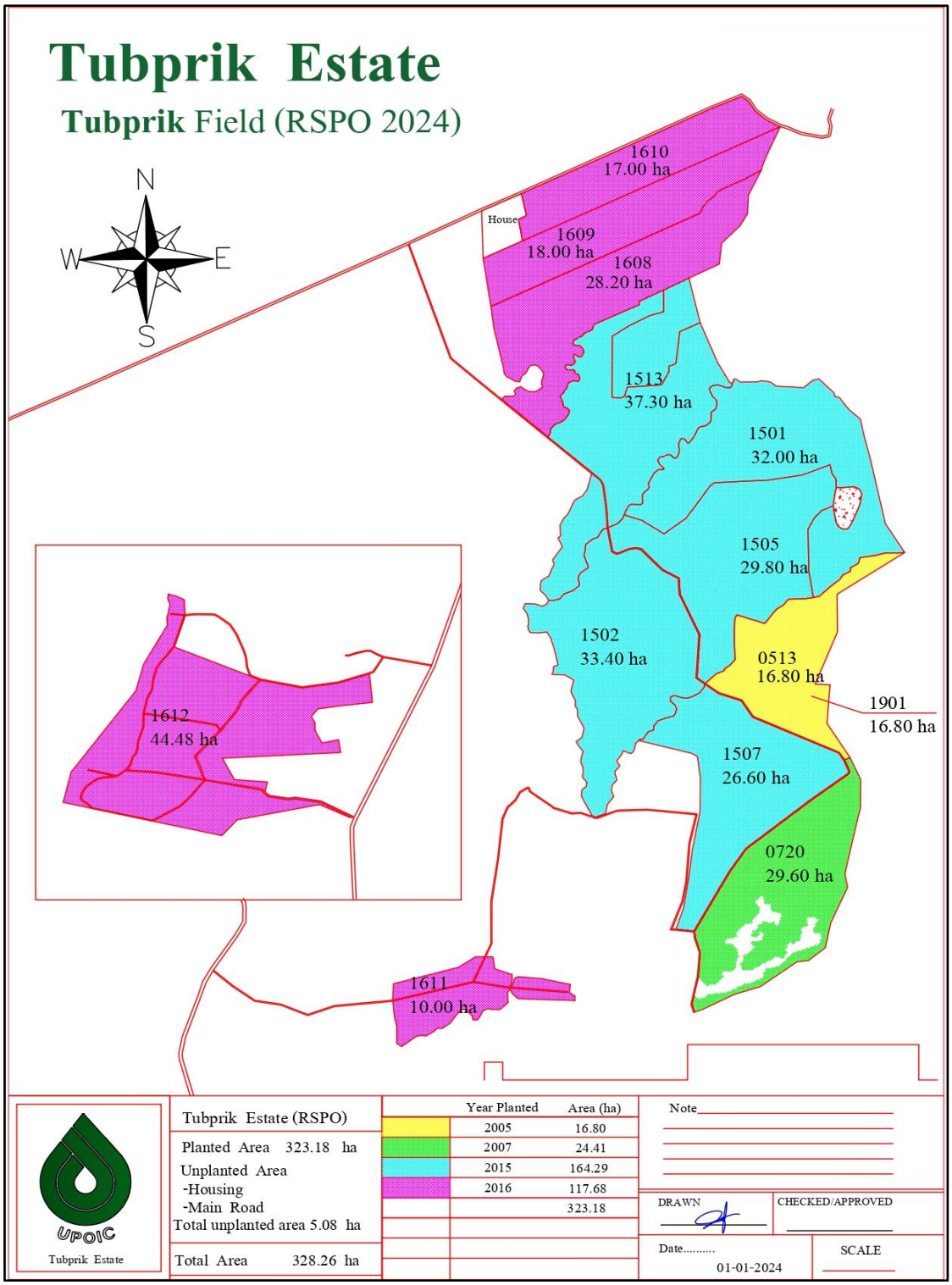

Figure 3 Map of Tubprik Estate

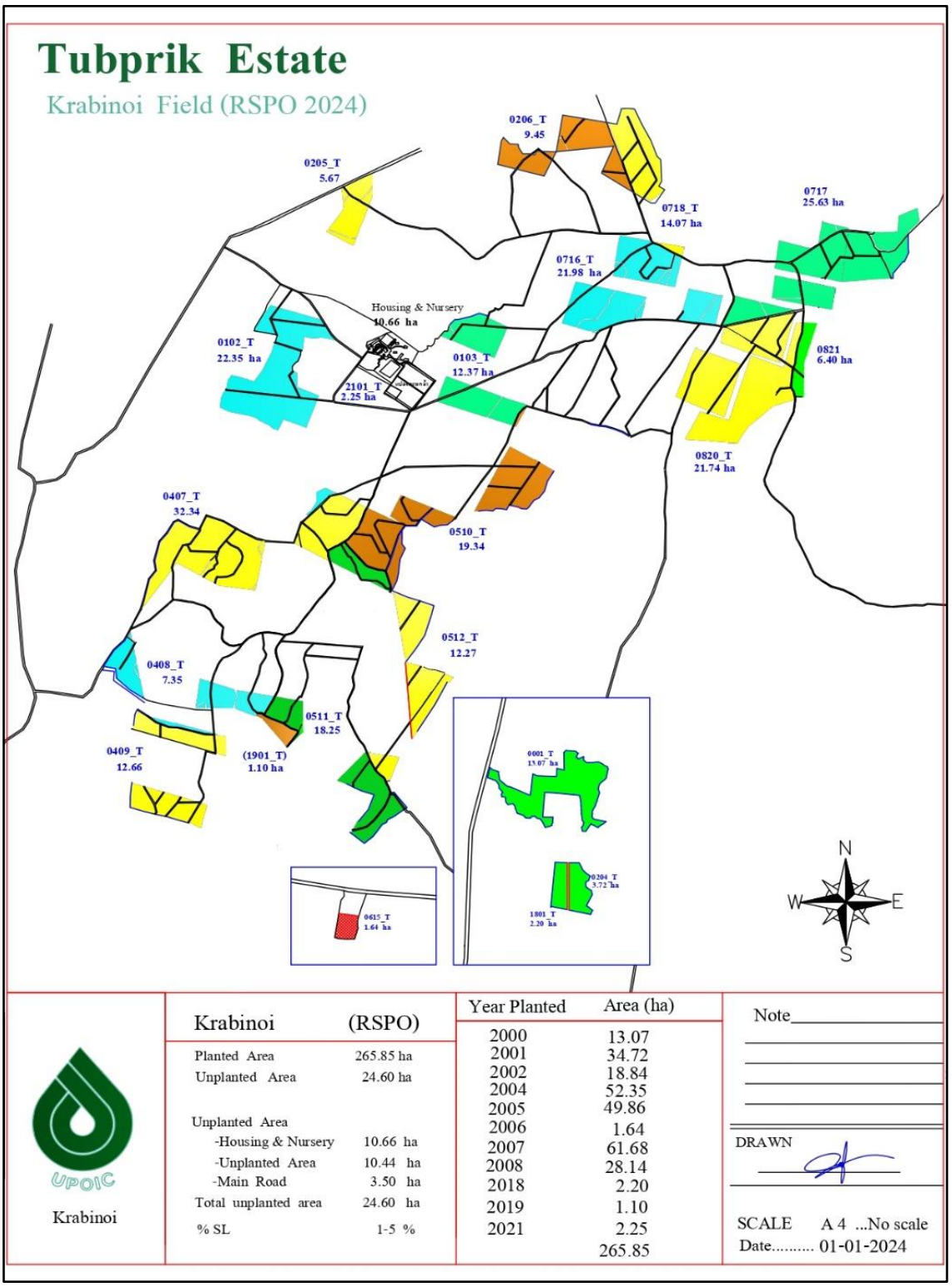

Figure 4 Krabinoi Division

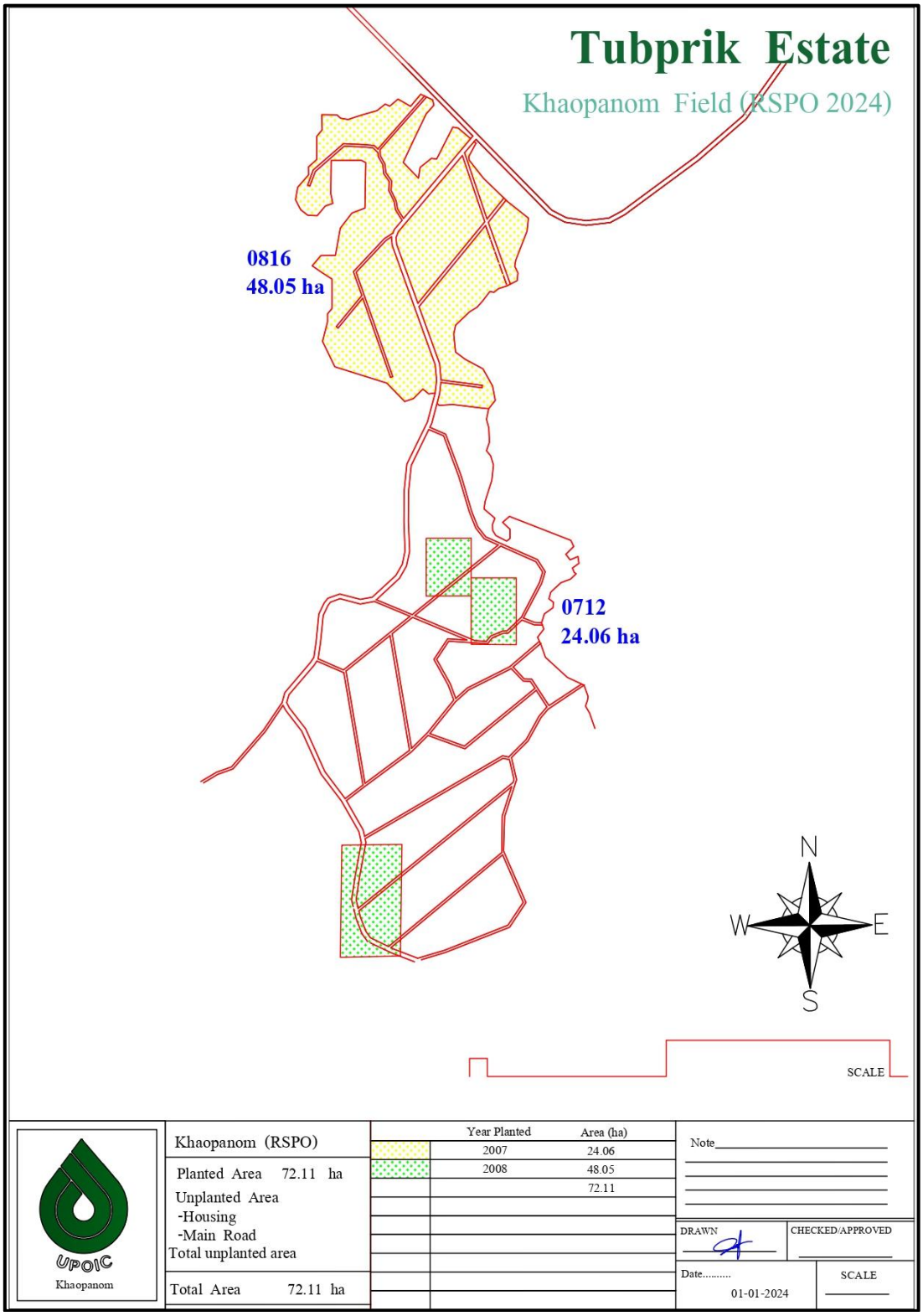

Figure 5 Khaopanom Division

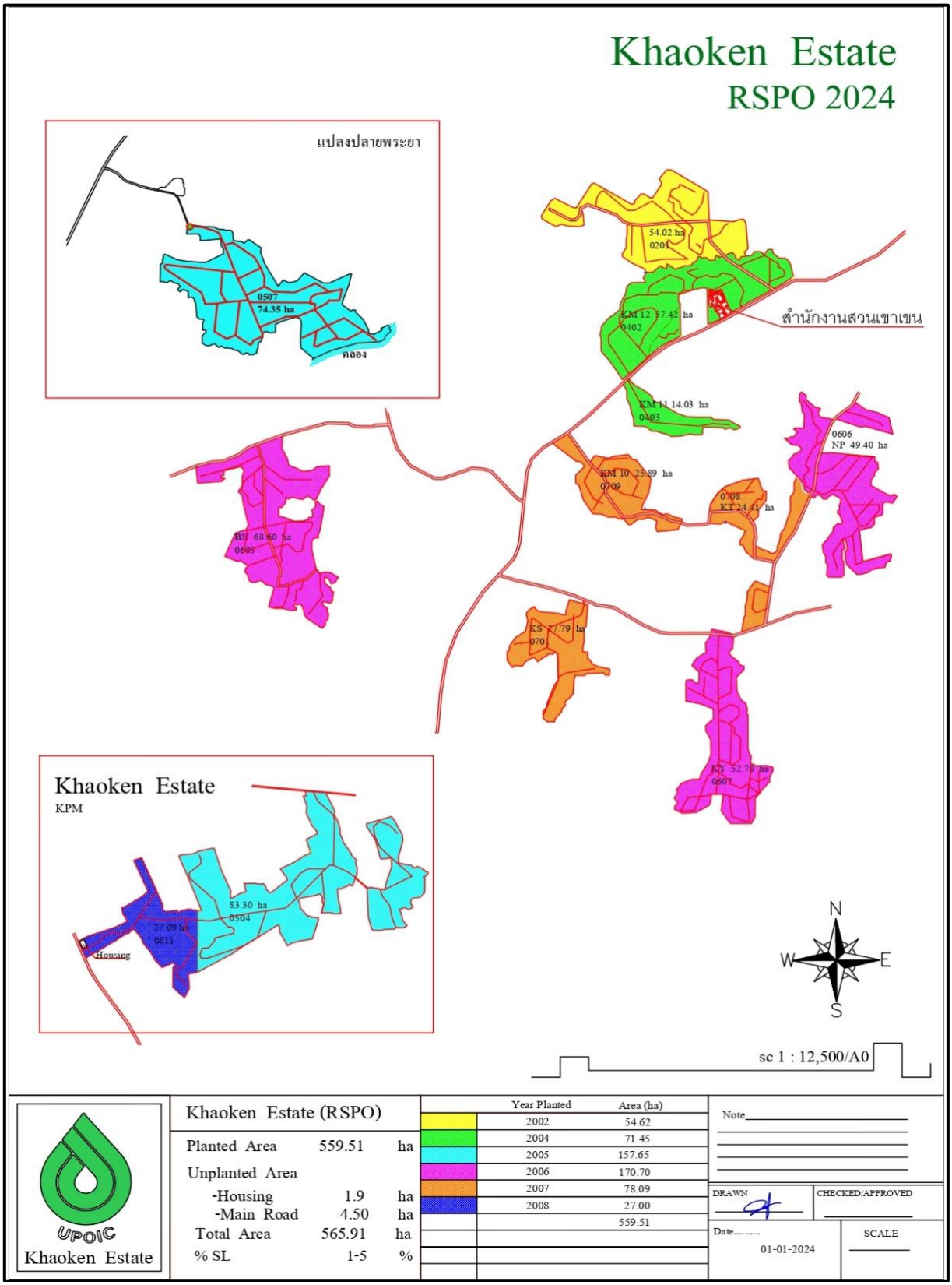

Figure 6 Khaokhen Estate

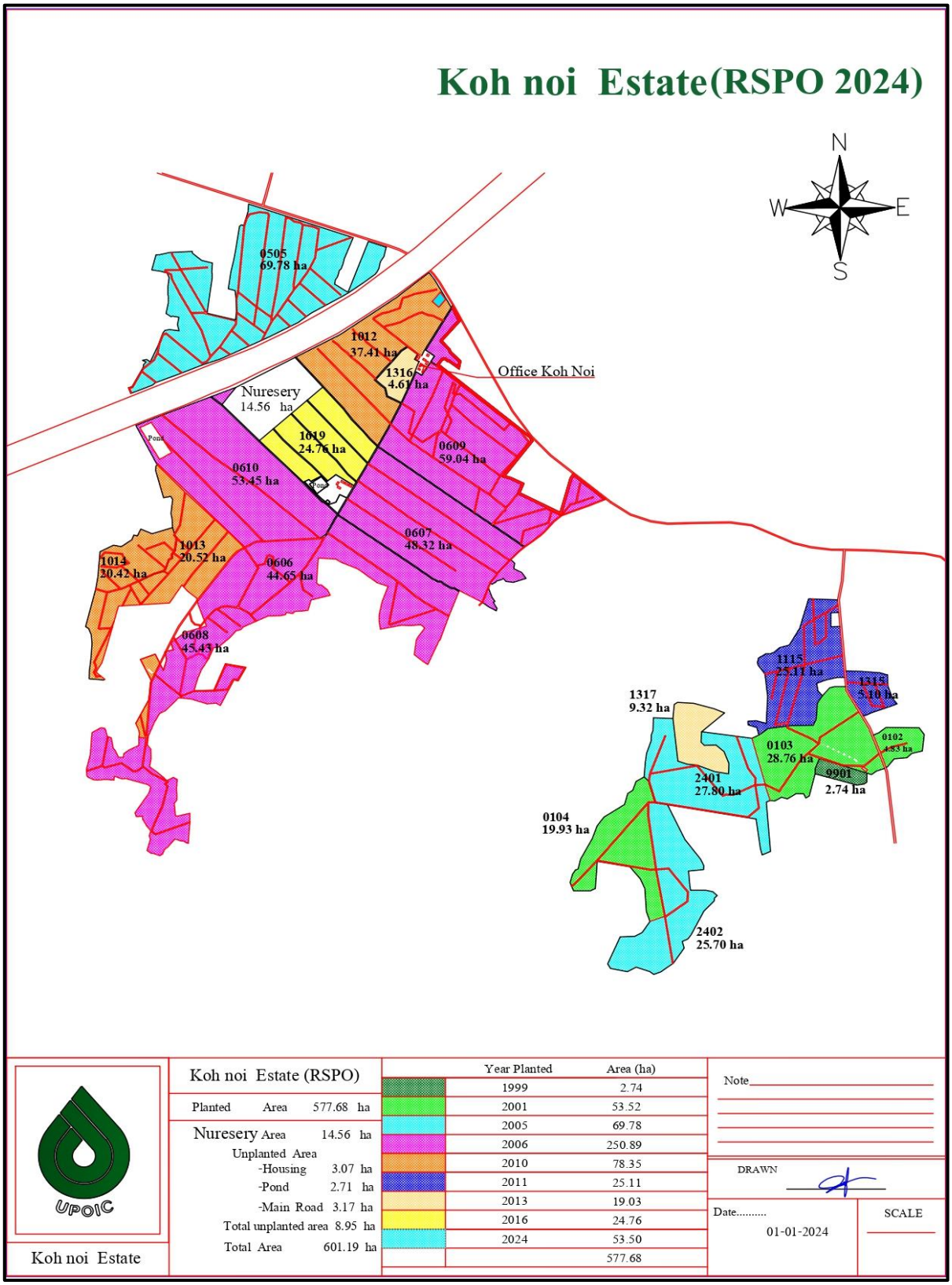

Figure 7 Kohnoi Estate

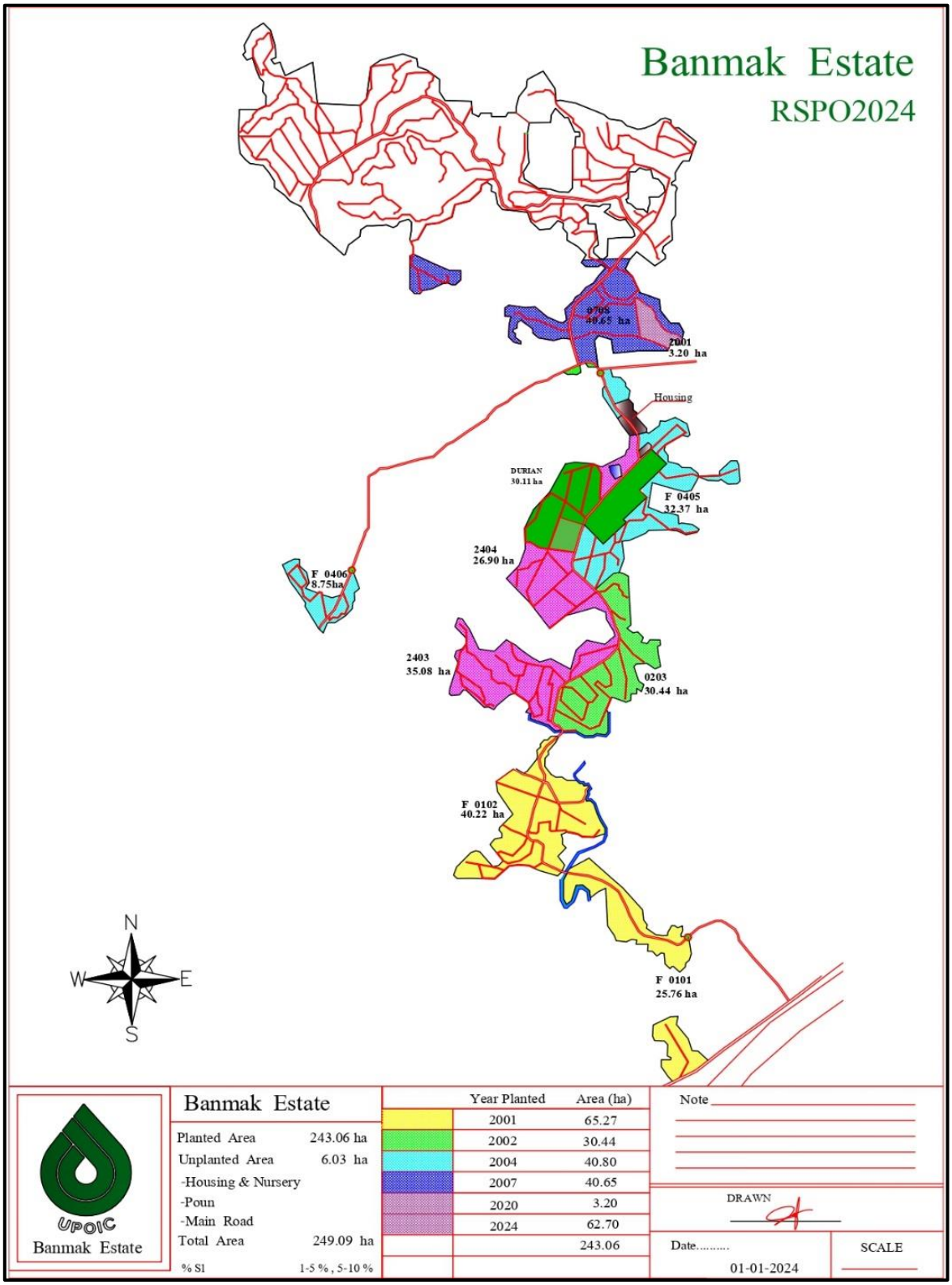

Figure 8 Banmak Estate

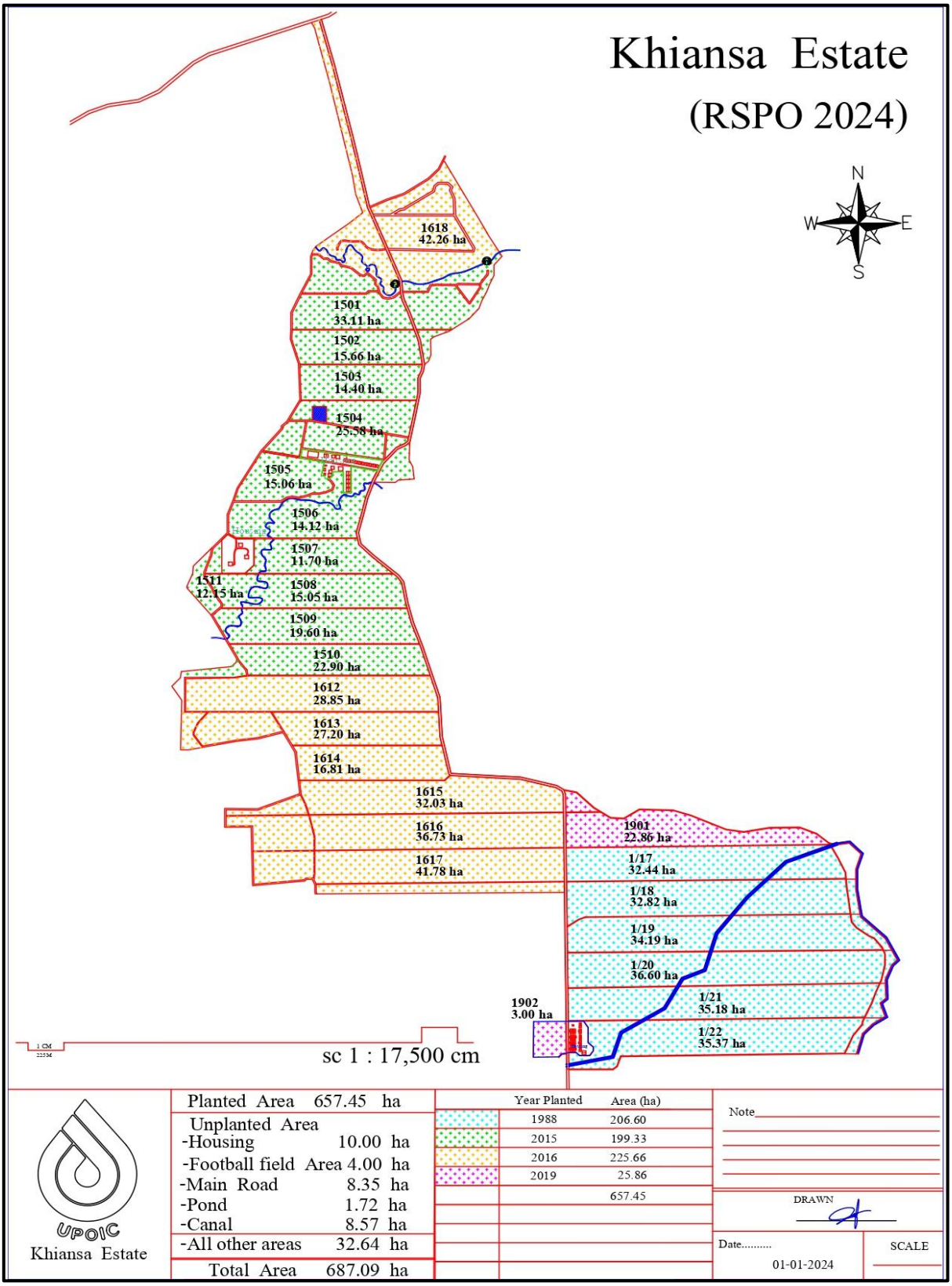

Figure 9 Khian Sa Estate

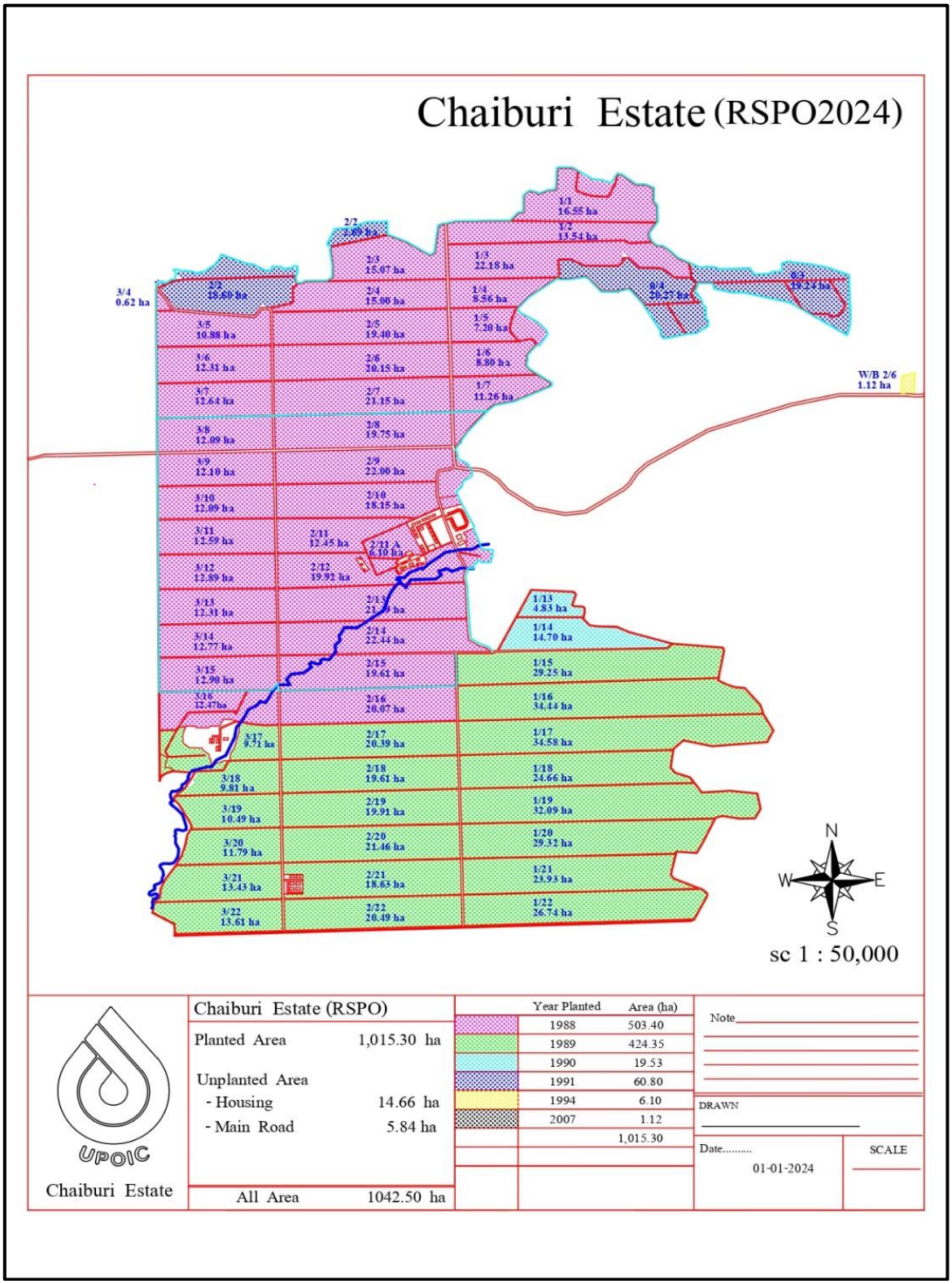

Figure 10 Chai Buri Estate

Appendix E: List of Smallholder Registered and/or sampled

Not Applicable

Appendix F: List of Abbreviations

a.i	Active Ingredient
BOD	Biochemical Oxygen Demand
CB	Certification Bodies
CHRA	Chemical Health Risk Assessment
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CPO	Certified Sustainable Palm Oil
CPKO	Certified Sustainable Palm Kernel Oil
EFB	Empty Fruit Bunch
EHS	Environmental, Health and Safety
EIA	Environmental Impact Assessment
EMS	Environmental Management System
FFB	Fresh Fruit Bunch
FPIC	Free, Prior, Informed and Consent
GAP	Good Agricultural Practice
GHG	Greenhouse Gas
GMP	Good Manufacturing Practice
GPS	Global Positioning System
HCV	High Conservation Value
IPM	Integrated Pest Management
IP	Identity Preserved
IS - CPO	Independent Smallholder Certified Sustainable Palm Oil
IS – CPKO	Independent Smallholder Certified Sustainable Palm Kernel Oil
IS – CPKE	Independent Smallholder Certified Sustainable Palm Kernel Expeller
ISCC	International Sustainable Carbon Certification
ISS	Independent Smallholder Standard
LD50	Lethal Dose for 50 sample
MB	Mass Balance
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
OER	Oil Extraction Rate
OSH	Occupational Safety and Health
PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable on Sustainable Palm Oil
P&C	Principles & Criteria
RTE	Rare, Threatened or Endangered species
SCCS	Supply Chain Certification Standard
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure