

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- Initial Assessment
- Annual Surveillance Assessment (2_1)
- 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 CO., LTD (UPOIC) Location of Certification Unit: 98 Moo 6 Hauyyoong , Neauklong District Krabi, 81130,Thailand
Date of Final Report: 27/09/2023

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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	March 6,2008
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	Mr. Supoch Pangjan-System Management Representative Ms. Pemika Petchtong-OHSA OFFICE	E-mail	Supoch.p@lamsoon.co.th Pemika.p@upoic.co.th
Telephone	075-666075 ext 113	Facsimile	075-666075 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	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 2_1) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input type="checkbox"/> Choose an item. <input checked="" type="checkbox"/> Thailand National Interpretation 2021 for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	75 mt/hr
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input type="checkbox"/> Not Applicable		

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Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)
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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
66100130023	ISO 9001:2015	TUVNORD	8/03/2025
66104130023	ISO14001:2015	TUVNORD	8/03/2025
4412620800044	ISO45001:2018	TUVNORD	8/03/2025
123320	RSPO SCC	TUVNORD	04/04/2028

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, Bangsawan, 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

Note: Khaopanom Division and Krabinoi division are part of Tubprik estate

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No (no change in total planted area)			<input type="checkbox"/> Yes (please refer to Principle 7 for details)	
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Tubprik Estate	323.18	-	5.08	328.26	98%
Krabinoi Division	268.2	-	22.25	290.45	92%
Khaopanom Division	72.11	-	0	72.11	100%
Khaokhen Estate	559.51	-	0	559.51	100%
Kohnoi Estate	577.68	-	23.51	601.19	96%
Banmak Estate	244.09	-	5	249.09	98%
Khian Sa Estate	657.45	-	29.64	687.09	96%
Chai Buri Estate	1015.3	-	27.2	1042.50	97%
Total	3,717.52	-	112.68	3830.20	97%
Note: Khaopanom Division ; The area decreased due to the end of the concession. Only the planting area remains.					

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Tubprik Estate	-	276.78	46.4	-	323.18	-
Krabinoi field	2.25	31.44	234.51	-	265.95	2.25
Khaopanom Field	-	48.05	24.06	-	72.11	-
Khaokhen Estate	-	27	532.51	-	559.51	-
Kohnoi Estate	-	147.25	427.69	2.74	577.68	-
Banmak Estate	3.2	-	240.89	-	240.89	3.2
Khian Sa Estate	-	450.85	-	206.6	657.45	-
Chai Buri Estate	-	-	1.12	1014.18	1015.3	-
Total (ha)	5.45	981.37	1,507.18	1,223.52	3,712.07	5.45
Note: Only Mature area is considered as production area						

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7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (15 Oct 2022 to 14 Oct 2023)	Actual (1 Jul 2022 to 30 Jun 2023)		Forecast (15 Oct 2023 to 14 Oct 2024)
		Previous license period (1 Jul 2022 to 14 Oct 2022)	Current license period (15 Oct 2022 to 30 Jun 2023)	
Tubprik Estate	7,062.74	2,881.16	5,526.06	6,964.95
Krabinoi & Khaopanom Division	7,231.38	1,286.11	6,866.02	7,285.64
Khaokhen Estate	11,889.59	1,668.35	10,667.09	12,058.18
Kohnoi Estate	12,275.70	1,636.77	11,711.38	12,449.77
Banmak Estate	5,199.66	512.58	3,321.99	5,191.50
Khian Sa Estate	13,970.81	5,712.48	12,811.05	14,168.91
Chai Buri Estate	21,575.13	2,722.33	8,791.88	21,881.05
Total	79,205.00	16,419.78	59,695.47	80,000

Note: The data based on weighing at Mill

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (key in period)	Actual (key in period)		Forecast (key in period)
		Previous license period (key in period covered)	Current license period (key in period covered)	
NA		NA	NA	
Total		NA		

Note: Not applicable

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (15 Oct 2022 to 14 Oct 2023)	Actual (1 Jul 2022 to 30 Jun 2023)		Forecast (15 Oct 2023 to 14 Oct 2024)
		Previous license period (1 Jul 2022 to 15 Oct 2022)	Current license period (15 Oct 2022 to 30 Jun 2023)	
Out site Supplier	188,565.48	57,298.21	123,598.38	188,000.00
Total	188,565.48	180,896.59		188,000.00

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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 2022	4,698.92	16,428.64	21,127.56
2	Aug 2022	4,133.49	14,070.68	18,204.17
3	Sep 2022	5,070.58	16,660.74	21,731.32
4	Oct 2022	4,726.53	20,301.23	25,027.76
5	Nov 2022	4,757.78	13,520.95	18,278.73
6	Dec 2022	4,707.00	11,940.53	16,647.53
7	Jan 2023	6,857.25	18,367.12	25,224.37
8	Feb 2023	10,021.22	20,935.49	30,956.71
9	Mar 2023	9,700.38	16,817.21	26,517.59
10	Apr 2023	7,974.10	13,014.47	20,988.57
11	May 2023	8,559.97	7,997.75	16,557.72
12	Jun 2023	4,908.03	10,841.78	15,749.81
TOTAL		76,115.25	180,896.59	257,011.84

Note:

1. Previous license ; 1 - 14 Oct 2022
2. Current License ; 15 Oct 2022 to 30 Jun 2022
3. October 2022 separated 2 period as follows;

Period	FFB	
	Certified	Non-Certified
1-14 Oct 2022	2,516.79	10,138.15
15-30 Oct 2022	2,209.74	10,163.08
Total	4,726.53	20,301.23

10. Summary of Certified Tonnage (MT)			
Estimated last year (15 Oct 2022 to 14 Oct 2023)	Actual (1 Jul 2022 to 30 Jun 2023)		Forecast (15 Oct 2023 to 14 Oct 2024)
	Previous license period (1 Jul 2022 to 14 Oct 2022)	Current license period (15 Oct 2022 to 30 Jun 2023)	
FFB	FFB		FFB
79,205 mt	16,419.78 mt	59,695.47 mt	80,000 mt
	TOTAL	76,115.25 mt	
CPO (OER: 18.00 %)	CPO (OER: 20.32%)		CPO (OER: 20.0 %)
14,256.85 mt	3,571.13 mt	11,897.56 mt	16,000 mt
	TOTAL	15,468.69 mt	

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PK (KER: 5.24 %)	PK (KER: 5.65 %)		PK (KER: 5.24 %)
4,150.34 mt	942.50 mt	3,359 mt	4,192 mt
	TOTAL	4,301.50 mt	

Note: Data on 30 Jun 2023

Produced separated as follows;

Period/product	CPO (MT)		Total (MT)	CPK (MT)
	IP	MB		IP/MB
Previous License	3,503.13	68	3,571.13	942.50
Current License	11,703.56	194	11,897.56	3,359
Total			15,468.69	4,301.50

Note:

1. CPO/IP remaining in IP Tank on date 25 Jun 2022 (Carried over) = **3,187.026 MT** (Tank No. 1 = 1,323.994 MT., Tank No. 5 = 882.01 MT. and Tank No. 6 = 981.022 MT.); CPK = 0
2. CPO/IP remaining on 15 Oct 2022 = 1,482.85 MT and CPO/MB = 214.64 MT
3. **CPO/IP remaining from 1 Jul 2023 to 14 Oct 2023 ; CPO/IP = 3,277.62 MT** (Tank no. 1= 909.84 MT, Tank no. 5 = 42.95 MT, Tank no. 6 = 1298.42 MT and tank no. 9 = 1026.41 MT) and **CPO/MB = 194 MT.**
4. **At current license the CPK/MB : produced 3,359, sold 2,700 MT, compensate for previous license = 570.50 MT. Hence remaining from 1 Jul 2023 to 14 Oct 2023 = 88.5 MT (CPK/MB)**
5. The actual volume of CPO and CPK verified from the gauge tank .
6. For every batch of production of CSPO/IP, the first 2.0 MT of CSPO are downgraded to the CSPO/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 CSPO/IP.

The product CSPK/IP (Downgrade to MB) will be stored in designated kernel drying silos no.4 and 5. These CSPK/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.

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	July-22	850.98	288.00
2	August-22	760.46	233.50
3	September-22	1,004.57	303.00
4	October-22	1,493.19	286.00
5	November-22	815.57	244.50
6	December-22	1,056.82	316.50
7	January-23	1,242.12	376.00
8	February-23	2,044.14	520.00
9	March-23	1,985.09	532.50
10	April-23	1,490.75	435.00
11	May-23	1,730.56	501.00

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12	June-23	994.44	265.50
TOTAL		15,468.69	4,301.50

Note :

Data on 30 Jun 2023 , Produced separated as follows;

Period/product	CPO (MT)		Total (MT)	CPK (MT)
	IP	MB		IP/MB
Carried	-	3,187.03	3,187.03	-
Previous License	3,503.13	68	3,571.13	942.50
Current License	11,703.56	194	11,897.56	3,359
Total			18,655.72	4,301.50

11. Summary of Actual Volume sold

Current License period (15 Oct 2022 to 30 Jun 2023)

	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	8,425.94	0	0	0	8,425.94
PK (MT)	2,700	0	0	0	2,700
Credits	0	0	0	0	0

Previous License period (1 Jul 2022 to 14 Oct 2022)

CPO (MT)	5,060.67	0	0	0	5,060.67
PK (MT)	1,513	0	0	0	1513
Credits	0	0	0	0	0

Note:

CPO/IP carried form lasted, downgrade to MB for selling

The company produced CPO and CPK as IP. Then sold product by downgrade from IP to MB.

The Sold volume at Current License;

CPO/IP = 999.78, CPO/MB = 7,426.16, totally = 8,425.94 MT

CPK/MB = 2,700 MT (Only MB)

The Sold volume at Previous License;

CPO/IP= 2,020.28 MT, CPO/MB= 3,040.39 MT (carry over from total of 3,187.03 tons); Totally = 5,060.67 MT

PK/MB = 1,513 MT (over produced -570.5 MT, compensate by CSPK of current license)

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11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any) (1 Jul 2022 to 30 Jun 2023)				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	Confidential data	2-0092-08-100-03	59.97	
2	Confidential data	2-0092-08-100-02	89.53	
3	Confidential data	2-0092-08-100-01	59.26	
4	Confidential data	2-0092-08-100-00	252.97	
5	Confidential data	2-0092-08-100-00	319.12	
6	Confidential data	2-0092-08-100-00	253.87	
7	Confidential data	2-0092-08-100-00	62.3	
8	Confidential data	2-0092-08-100-00	31.7	
9	Confidential data	2-0069-07-100-00	188.54	
10	Confidential data	2-0069-07-100-00	31.03	
11	Confidential data	2-0069-07-100-00	281.02	
12	Confidential data	2-0069-07-100-00	255.92	
13	Confidential data	2-0069-07-100-00	189.42	
14	Confidential data	2-0069-07-100-00	318.03	
15	Confidential data	2-0069-07-100-00	248.24	
16	Confidential data	2-0069-07-100-00	257.63	
17	Confidential data	2-0069-07-100-00	219.97	
18	Confidential data	2-0069-07-100-00	224.53	
19	Confidential data	2-0069-07-100-00	314.68	
20	Confidential data	2-0069-07-100-00	159.35	
21	Confidential data	2-0069-07-100-00	256.08	
22	Confidential data	2-0069-07-100-00	95.95	
23	Confidential data	2-0092-08-100-00	80.26	
24	Confidential data	2-0092-08-100-00	306.3	
25	Confidential data	2-0069-07-100-00	345.92	
26	Confidential data	2-0069-07-100-00	159.08	
27	Confidential data	2-0092-08-100-00	0	1,513
28	Confidential data	2-0069-07-100-00	251.6	
29	Confidential data	2-0069-07-100-00	249.72	
30	Confidential data	2-0069-07-100-00	158.6	
31	Confidential data	2-0069-07-100-00	307.37	

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32	Confidential data	2-0069-07-100-00	29.19	
33	Confidential data	2-0069-07-100-00	162	
34	Confidential data	2-0069-07-100-00	350.61	
35	Confidential data	2-0069-07-100-00	244.15	
36	Confidential data	2-0069-07-100-00	62.08	
37	Confidential data	2-0092-08-100-00	90.52	
38	Confidential data	2-0092-08-100-00	118.66	
39	Confidential data	2-0092-08-100-00	95.69	
40	Confidential data	2-0092-08-100-00	95.03	
41	Confidential data	2-0092-08-100-00	95.52	
42	Confidential data	2-0069-07-100-00	304.94	
43	Confidential data	2-0092-08-100-00		700
44	Confidential data	2-0069-07-100-00	211.42	
45	Confidential data	2-0069-07-100-00	304.6	
46	Confidential data	2-0069-07-100-00	89.72	
47	Confidential data	2-0069-07-100-00	301.76	
48	Confidential data	2-0092-08-100-00	286.81	
49	Confidential data	2-0092-08-100-00	189.86	
50	Confidential data	2-0092-08-100-00	32.13	
51	Confidential data	2-0092-08-100-00	95.28	
52	Confidential data	2-0092-08-100-00	182.32	
53	Confidential data	2-0092-08-100-00	93	
54	Confidential data	2-0069-07-100-00	187.83	
55	Confidential data	2-0092-08-100-00	128.92	
56	Confidential data	2-0092-08-100-00	150.56	
57	Confidential data	2-0092-08-100-00	63.91	
58	Confidential data	2-0069-07-100-00	303.69	
59	Confidential data	2-0092-08-100-00	93.45	
60	Confidential data	2-0069-07-100-00	127.35	
61	Confidential data	2-0069-07-100-00	64.12	
62	Confidential data	2-0092-08-100-00	123.03	
63	Confidential data	2-0069-07-100-00	61.56	
64	Confidential data	2-0092-08-100-00	31.42	
65	Confidential data	2-0069-07-100-00	126.74	
66	Confidential data	2-0092-08-100-00	63.37	
67	Confidential data	2-0069-07-100-00	64.57	

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68	Confidential data	2-0069-07-100-00	62.38	
69	Confidential data	2-0069-07-100-00	64.35	
70	Confidential data	2-0092-08-100-00	95.35	
71	Confidential data	2-0092-08-100-00	93.27	
72	Confidential data	2-0092-08-100-00	119.26	
73	Confidential data	2-0092-08-100-00	188.06	
74	Confidential data	2-0069-07-100-00	128.08	
75	Confidential data	2-0069-07-100-00	63.8	
76	Confidential data	2-0092-08-100-00	377.13	
77	Confidential data	2-0092-08-100-00	125.61	
78	Confidential data	2-0092-08-100-00		2,000.00
79	Confidential data	2-0069-07-100-00	302.1	
80	Confidential data	2-0092-08-100-00	304.86	
81	Confidential data	2-0069-07-100-00	255.6	
82	Confidential data	2-0069-07-100-00	252.99	
Total			13,486.61	4,213.00

Note:

No. 1- 27 is previous license : CSPO = 5,060.67 MT and CSPK = 1,513 MT

No. 28-82 is current license : CSPO = 8,425.94 MT and CSPK = 2,700 MT

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	

Note: Not applicable

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: Not Applicable

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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 company not sold product as credit

12. Independent Smallholders Certified Tonnage (MT) / Volume									
Phase	Estimated last year (key in period)			Actual (key in period)			Forecast (key in period)		
	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			NA			NA			NA
IS-CSPO	NA	NA		NA	NA		NA	NA	
IS-CSPKO	NA	NA		NA	NA		NA	NA	
IS-CSPKE	NA	NA		NA	NA		NA	NA	
CSPK	NA	NA		NA	NA		NA	NA	

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)
	Reference Table 10 A				N/A	N/A
TOTAL					N/A	N/A

Note: 1 mt = 1 credit

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (key in period)							
Credits				NA	NA	NA	NA
Physical	NA	NA	NA				
Previous License period (key in period)							
Credits							
Physical	NA	NA	NA				

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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/credit)	Certified PK Sold (MT/credit)	Certified PKO Sold (MT/credit)	Certified PKE Sold (MT/credit)
N/A	N/A	N/A	N/A	N/A	N/A	NA	NA
TOTAL							
Note: The company not sold FFB in physical and credit							

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 03 July 2023 to 13 July 2023. 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 off-site assessment was conducted on *03 Sep. 2023*. 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 for RSPO P&C 2018 for Production of Sustainable Palm Oil 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 $N = (\sqrt{y}) \times (z)$ where y is the number of estates and where z is the multiplier defined by risk assessment. While, the sampling of smallholders were based on the formula $(\sqrt{y}) \times (z)$; where y is total number of group member and where z is the multiplier defined by the risk assessment. The sampled smallholder listed in Appendix E.

Meetings were held 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 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.

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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 (Recertification2)	Year 2 (ASA2_1)	Year 3 (ASA2_2)	Year 4 (ASA2_3)	Year 5 (ASA2_4)
United Palm Oil Industry Public Company Limited	x	x	x	x	x
Tubprik Estate (TP)	x	x		x	
Krabinoi Division(KB)	x		x		x
Khaopanom Division (KPN)	x		x		x
Khaokhen Estate (KK)	x		x	x	x
Kohnoi Estate (KN)	x	x	x		x
Banmak Estate (BM)		x		x	x
Khian Sa Estate (KS)	x		x		x
Chai Buri Estate (CB)		x		x	

Tentative Date of Next Visit: September 2, 2024 - September 12, 2024

Total Number of Mandays: 20.5 Manday

2.2 BSI Assessment Team

Name	Role	Competency
Mr.Supiwat Nentakong(SWN)	Team Leader	<p>Education: He has graduated with Bachelor of Science (Fisheries) KASETSART University, Thailand in 1998.</p> <p>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.</p> <p>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.</p> <p>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)</p>

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		<p>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</p> <p>Language proficiency: fluent in Thai language and moderate in English.</p> <p>Aspect covered in this audit: Auditing Plantation best management practices, Worker welfare, Worker consultation, stakeholder consultation Environmental impact, Continuous Improvement, Greenhouse Gas mitigation, HCV and SCC requirement.</p>
<p>Mrs.Chongrak Takard (CTA)</p>	<p>Team Member</p>	<p>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.</p> <p>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.</p> <p>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</p> <p>Language proficiency: fluent in Thai language and moderate in English.</p> <p>Aspect covered in this audit: Auditing Health and safety, Organization commitment, Legal Compliance, Long-term economic planning, social aspect, Organization policies and procedures, Organization commitment, Worker welfare, Worker consultation and SCC requirement.</p>

Accompanying Persons:

Name	Role
Mrs. Jutamas Gunthong (OBS),	<i>Observer</i>
Mrs. Jettana Insuwan (OBS)	<i>Observer</i>

2.3 Assessment Plan

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

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Date	Time	Subjects	SWN	CTA	JMG,JN I
Monday, 03/07/2023	09:00-09:30	Description of activity for each day, including travelling/flight detail, opening meeting, documentation review, site visit, closing meeting, etc	√	√	√
	09:30-12:00	<p>Document Review P1 – P7 (UPOIC POM) 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.)</p> <p>Document Review of supply chain for mill</p> <ul style="list-style-type: none"> • Supply Chain Assessment • IP and Mass Balance Table • FFB Suppliers List & Volume • CPO & PK Buyers List & Volume • Palm-trace Transactions • Production Reports, Conversion Factors • Market Communication and Claims • Etc. 	√	√	√
Monday, 03/07/2023	12:00-13:00	Lunch break / Auditors' time for discussion			
Monday, 03/07/2023	13:00-17:00	<p>Site Inspection (UPOIC POM)</p> <ul style="list-style-type: none"> • FFB receiving and Supply chain process • Mill Operations (processing unit, workshop, storage, dispatch, Laboratory (if any), Workers Housing • Health & Safety • Emergency response • Waste Management Plan & Landfill and etc. • Storage Facilities , Workers Housing • Staff, workers and contractor interview, • POME application • Etc. 	√	√	√
	17:00-18:00	<ul style="list-style-type: none"> • Auditors discussion • Day 1 Interim Closing Briefing 	√	√	√

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Date	Time	Subjects	SWN	CTA	JMG,JN I
Tuesdayday 04/07/2023		Travelling to Chai Buri Estate (CB)			
	9:00-12:00	<ul style="list-style-type: none"> • 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. 	√	√	√
	12:00-13:00	Lunch break / Auditors' time for discussion			
	13:00-17:00	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	√	√	√
	17:00-18:00	<ul style="list-style-type: none"> • Auditors discussion • Day 2 Interim Closing Briefing 	√	√	√
Wednesday 05/07/2023		Travelling to Banmak Estate (BM)	√	√	√
	9:00-12:00	<ul style="list-style-type: none"> • 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. 	√	√	√

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Date	Time	Subjects	SWN	CTA	JMG,JN I
	12:00-13:00	Lunch break / Auditors' time for discussion			
	13:00-17:00	Document Review P1 – P7 (Banmak Estate (BM)): 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	√	√	√
	17:00-18:00	<ul style="list-style-type: none"> • Auditors discussion • Day 3 Interim Closing Briefing 	√	√	√
Thursday 06/07/2023		Travelling to Kohnoi Estate (KN)	√	√	√
	9:00-12:00	<ul style="list-style-type: none"> • 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. 	√	√	√
	12:00-13:00	Lunch break / Auditors' time for discussion			
	13:00-17:00	Document Review P1 – P7 (Kohnoi Estate (KN)): 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	√	√	√

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Date	Time	Subjects	SWN	CTA	JMG,JN I
	17:00-18:00	<ul style="list-style-type: none"> • Auditors discussion • Day 4 Interim Closing Briefing 	√	√	√
Friday 07/07/2023		Travelling to Tubprik Estate (TP)	√	√	√
	9:00-12:00	<ul style="list-style-type: none"> • 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. 	√	√	√
	12:00-13:00	Lunch break / Auditors' time for discussion			
	13:00-17:00	Document Review P1 – P7 (Tubprik Estate (TP)): 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	√	√	√
	17:00-18:00	<ul style="list-style-type: none"> • Auditors discussion • Day 5 Interim Closing Briefing (Travel to KRABI AIRPORT)	√	√	√
Monday 10/07/2023		Travelling to (UPOIC POM)	√	√	√

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Date	Time	Subjects	SWN	CTA	JMG,JN I
	9:00-12:00	<p>Meeting with stakeholders including PLUs of Kohnoi Estate Tubprik Estate Banmak Estate Chai Buri Estate and UPOIC POM Government, village representatives, smallholders, employee union representatives, vendor etc.) (UPOIC managers and staffs Mr. Wattanurong Nuea</p> <p>Kliang/Kohnoi Subdistrict Municipality, Miss Preeyarat Phusuwan/ Agricultural Extension Chaiburi Subdistrict Mr. Thanom Wongputtharaksa/ Krabi Industrial Office Miss Preeyarat Phusuwan/ Agricultural Extension Chaiburi Subdistrict Mr. Thanom Wongputtharaksa/ Krabi Industrial Office Mr. Pricha Jaiyen/ Khao Yai sub-district chief, Moo 6, Huay Yoong Subdistrict, Nuea Khlong District, Krabi Province Royal Forest Department, Surat Thani Province Mr. Wittawat Chaiyawong/ Casual workers located Hauyyoong sub-district chief, Moo 6, Hauyyoong Subdistrict, Neauklong District, Krabi province Office of Natural Resources and Environment Surat Thani Province)</p>	√	√	√
	12:00-13:00	Lunch break / Auditors' time for discussion			

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Date	Time	Subjects	SWN	CTA	JMG,JN I
	13:00-17:00	Meeting with stakeholders including PLUs of Kohnoi Estate Tubprik Estate Banmak Estate Chai Buri Estate and UPOIC POM (Government, village representatives, smallholders, employee union representatives, vendor etc.) (UPOIC Managers and staffs Mr. Wattanurong Nuea Kiang/Kohnoi Subdistrict Municipality, Miss Preeyarat Phusuwan/ Agricultural Extension Chaiburi Subdistrict Mr. Thanom Wongputtharaksa/ Krabi Industrial Office Miss Preeyarat Phusuwan/ Agricultural Extension Chaiburi Subdistrict Mr. Thanom Wongputtharaksa/ Krabi Industrial Office Mr. Pricha Jaiyen/ Khao Yai sub-district chief, Moo 6, Huay Yoong Subdistrict, Nuea Khlong District, Krabi Province Royal Forest Department, Surat Thani Province Mr. Wittawat Chaiyawong/ Casual workers located Hauyyoong sub-district chief, Moo 6, Hauyyoong Subdistrict, Neauklong District, Krabi province Office of Natural Resources and Environment Surat Thani Province)	√	√	√
	17:00-18:00	<ul style="list-style-type: none"> • Auditors discussion • Day 6 Interim Closing Briefing 	√	√	√
Thursday 11/07/2023	9:00-12:00	Verification of all remaining relevant documents of MILL, accordance with principles in principle 1, 4, 5, and 6		√	√
		Verification of all remaining relevant documents of MILL accordance with principles 2, 3 and 7.	√		√
	12:00-13:00	Lunch break / Auditors' time for discussion			

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Date	Time	Subjects	SWN	CTA	JMG,JN I
	13:00-17:00	Verification of all remaining relevant documents of MILL, accordance with principles in principle 1, 4, 5, and 6		√	√
		Verification of all remaining relevant documents of MILL accordance with principles 2, 3 and 7.	√		√
	17:00-18:00	<ul style="list-style-type: none"> • Auditors discussion • Day 7 Interim Closing Briefing 	√	√	√
Wednesday 12/07/2023	9:00-12:00	Verification of all remaining relevant documents of Kohnoi Estate Tubprik Estate Banmak Estate Chai Buri Estate, accordance with principles in principle 1, 4, 5, and 6		√	√
		Verification of all remaining relevant documents of Kohnoi Estate Tubprik Estate Banmak Estate Chai Buri Estate accordance with principles 2, 3 and 7.	√		√
	12:00-13:00	Lunch break / Auditors' time for discussion			
	13:00-17:00	Verification of all remaining relevant documents of Kohnoi Estate Tubprik Estate Banmak Estate Chai Buri Estate, accordance with principles in principle 1, 4, 5, and 6		√	√
	13:00-17:00	Verification of all remaining relevant documents of Kohnoi Estate Tubprik Estate Banmak Estate Chai Buri Estate accordance with principles 2, 3 and 7.	√		√
	17:00-18:00	<ul style="list-style-type: none"> • Auditors discussion • Day 8 Interim Closing Briefing 		√	√

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Date	Time	Subjects	SWN	CTA	JMG,JN I
Thursday 13/07/2023	9:00-12:00	Review document of PLUs, METRIC, GHG, Time Bound Plan etc. and verification of findings Audit team preparation for Closing Meeting	√	√	√
	12:00-13:00	Lunch break / Auditors' time for discussion			
	13:00-14:00	Review document of PLUs, METRIC, GHG, Time Bound Plan etc. and verification of findings Audit team preparation for Closing Meeting (continuous)	√	√	√
	14:00-15:00	Closing meeting & End of Annual Surveillance audit 1	√	√	√
	15:00	Travel to KRABI AIRPORT	√	√	√

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		

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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 1 st 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	UPOIC was not implementing the scheme smallholders and scheme out-growers.	Not Applicable

major NC if this requirement is not met after three years.		
--	--	--

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 2 Critical;0 Minor nonconformities and 0 Opportunity For Improvement raised. The United Palm Oil Industry Public Company Limited CO.,LTD 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 #	2368090-202307-M1	Issued Date	13 July 2023
Due Date	02 Oct 2023	Closure Date	06/Sep/2023
Indicator & Category (Critical / Minor)	Critical		
Statement of Nonconformity:	Internal Audit check list was not cover the RSPO Rules on Market Communications and Claims.		
Requirement Reference:	3.8.6 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		

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	<p>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.</p>		
Root Cause Analysis:	<p>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.</p>		
Corrective Actions:	<p>To prevent the reoccurrence of the problem and non-conformity, here below are preventive actions</p> <ul style="list-style-type: none"> - 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 CSPO and CSPK 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 CSPO and CSPK. 		
Assessment Conclusion:	<p>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.</p>		
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)	Critical		
Statement of Nonconformity:	There is no working instruction for temporary and immigrant workers		

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Requirement Reference:	6.6.2 (C) 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.

Opportunity for Improvements	
OFI #	Description
OFI 1	Nil

Positive Findings	
PF #	Description
PF 1	Nil

3.3.1 Status of Nonconformities Previously Identified and Observations

Non-conformity			
NCR Ref #	m01	Issued Date	28/06/2022
Due Date	27/06/2023	Closure Date	25/07/2022
Indicator & Category (Critical / Minor)	Minor		
Statement of Nonconformity:	The previous land user is not updated		
Requirement Reference:	1.1.5 There is a current list of contact and details of stakeholders and their nominated representatives.		
Objective Evidence:	During an audit found that the previous land user did not update, it's about the status, pass away or still alive, contact channel, and/or address, regarding the last update was done on 28 June 2019 for example the PLU of Kohnoi estate, Khaokhen estate, Tubprik estate, and Khiansa estate.		
Corrections:	Updated the previous land user list.		
Root Cause Analysis:	Company bought many lands from previous owner more than 10 years. Almost owners cannot contact to update status.		
Corrective Actions:	To verify annually the previous land user status together with stakeholder by Staff.		
Assessment Conclusion:	RCA, CA and PA are accepted. Evidence of CA and PA were verified such as the updated list of PLUs (FM-RSPO-007 rev. 05 Jul 2022) and PM-RSPO-005 rev. 05 Jul 2022 state to review at least once a year. The CU has demonstrate to action for resolve this issue by immediately, even though the report isn't available in this time. CA and PA are evidence sufficiency for partial closure this non-compliance, However, will be follow up to closed next assessment		
Effectiveness Closure (for previous audit closed Critical NC):	Verified the objective evidence by having onsite follow up on 03 Jul 2023, found the evidence as follows: RCA, CA and PA are accepted. Evidence of CA and PA were verified such as the updated list of PLUs (FM-RSPO-007 rev. 05 Jul 2022) and PM-RSPO-005 rev. 05 Jul 2022 state to review at least once a year. Based on verification of correction, root cause analysis, and corrective actions, this non-conformity has been addressed and now it is closed.		

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Non-conformity																																																		
NCR Ref #	M02	Issued Date	28/06/2022																																															
Due Date	27/09/2022	Closure Date	25/07/2022																																															
Indicator & Category (Critical / Minor)	Critical																																																	
Statement of Nonconformity:	The projected (FFB) overproduction of certified volume																																																	
Requirement Reference:	Criterion 3.8: Supply Chain Requirements for Mills 3.8.7; Purchasing and Goods In •The mill shall inform the CB immediately if there is a projected overproduction of certified volume																																																	
Objective Evidence:	From verified the data of FFB from 10 Mar 2021 to 14 Jun 2022 found the record of FFB from all their estate over production of certified volume? The FFB certified volume as 86,821.62 MT actual production as 99,085.11 MT, over as 12,263.49 MT That meaning product as CSPO/IP and CSPK should be verify and holding all product over volume at tank farm until the UPOIC had to correct verify immediately.																																																	
Corrections:	To recheck and correct about volume of actual production and certified credit. 27/04/2022-14/06/2022 found an excess of FFB from 12,263.49 Tons from the production of fresh palm bunches from the plantation increasing from the amount requested. But there is no confirmation for requesting to expand the quantity, is the number as shown in the table and is currently stored for further sale <table border="1" style="margin-top: 10px;"> <thead> <tr> <th colspan="2">TOTAL</th> <th colspan="2">BALANCE</th> <th></th> <th></th> </tr> <tr> <th>PRODUCTION</th> <th>SOLD</th> <th>PRODUCTION</th> <th>SOLD</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>99085.11</td> <td>0.00</td> <td>-12263.49</td> <td>86821.62</td> <td rowspan="2" style="background-color: #00a0e3; color: white;">Actual</td> <td></td> </tr> <tr> <td>0.00</td> <td>0.00</td> <td>21013.34</td> <td>21013.34</td> <td></td> </tr> <tr> <td>16443.98</td> <td>12950.91</td> <td>1008.42</td> <td>4501.49</td> <td>2097.0568</td> <td>2207.428</td> </tr> <tr> <td>255.98</td> <td>191.38</td> <td>3988.72</td> <td>4053.32</td> <td>110.37141</td> <td>2207.428</td> </tr> <tr> <td>5031.00</td> <td>4367.95</td> <td>-663.05</td> <td>0.00</td> <td></td> <td></td> </tr> <tr> <td>0.00</td> <td>0.00</td> <td>1059.08</td> <td>1059.08</td> <td>613.1745</td> <td></td> </tr> </tbody> </table>			TOTAL		BALANCE				PRODUCTION	SOLD	PRODUCTION	SOLD			99085.11	0.00	-12263.49	86821.62	Actual		0.00	0.00	21013.34	21013.34		16443.98	12950.91	1008.42	4501.49	2097.0568	2207.428	255.98	191.38	3988.72	4053.32	110.37141	2207.428	5031.00	4367.95	-663.05	0.00			0.00	0.00	1059.08	1059.08	613.1745	
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0.00	0.00	1059.08	1059.08	613.1745																																														
Root Cause Analysis:	No verify the amount of FFB certified after many rounds of expansion volume approved in Palm Trace's license.																																																	
Corrective Actions:	1. Setting work instruction how to follow the FFB volume from all estates to mill as WI-SCC-002. 2. Training person in charge on date 30 Jun 2022																																																	
Assessment Conclusion:																																																		

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	<p>RCA, CA and PA are accepted. Evidence of CA and PA were verified such as the evidence work instruction WI-SCC-002 Rev. 01/07/2022, the balancing data Refresh training to all staff who worked at each estate and Mill on 30 Jun 2022 by SMR.</p> <p>The CU has demonstrate to action for resolve this issue by immediatly. CA and PA are evidence sufficiency for partial closure this non-compliance, However, will be follow up to closed next assessment.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Verified the objective evidence by having onsite found the evidence as follows evidence work instruction WI-SCC-002 Rev. 01/07/2022, the balancing data Refresh training to all staff who worked at each estate and Mill on 30 Jun 2022 by SMR. Based on verification of correction, root cause analysis, and corrective actions, this non-conformity has been addressed and now it is closed.</p>

Non-conformity			
NCR Ref #	M03	Issued Date	28/06/2022
Due Date	27/09/2022	Closure Date	25/07/2022
Indicator & Category (Critical / Minor)	Critical		
Statement of Nonconformity:	Mistake in payroll and benefits were found.		
Requirement Reference:	6.2.3 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		
Objective Evidence:	<p>From verified the pay slip and time record in period April 2022 to June 2022 found some worker mistake in payroll and benefit as follows.</p> <ul style="list-style-type: none"> • Security workers (10038X) Missed payment amounting to 425.20 + 637.80 = 1,063 baht in the period 26 Mar 2022 to 25 Apr 2022 • Employee no. 10030X, Came in to work since 16 Aug 2014, resigned on 01 Jun 2022, but the right to leave for the year 2022 has been granted 1 day, still missing 1.5 days, according to the right is 2.5 days (Jan-May 2022). 		
Corrections:	To pay the rest of wage to staff (number 10038X and 10030X).		
Root Cause Analysis:	Estate admin do not understand how to calculate wage and welfare clearly.		
Corrective Actions:	<ol style="list-style-type: none"> 1. Training the estate admin. 2. Setting standard document about wage calculation method. 		
Assessment Conclusion:	<p>RCA, CA and PA are accepted. Evidence of CA and PA were verified such as the evidence of paid back as missed payment on 30 Jun 2022 for example employee no. 10038X = 3189+425 = 3614 Baht, and the annual leaved paid back to employee by wage on 30 Jun 2022 such as ID no. 10030X 487.50 baht (1.5 days) , 10062X = 487.50 baht (1.5 Days) and 10013x =2927.72 baht (4 days)</p>		

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	Refresh training to all staff who worked at each estate and Mill on 30 Jun 2022 by HR. The CU has demonstrate to action for resolve this issue by immediately. CA and PA are evidence sufficiency for partial closure this non-compliance, However, will be follow up to closed next assessment.		
Effectiveness Closure (for previous audit closed Critical NC):	Verified the objective evidence by having onsite , found the evidence as follows: standard document about wage calculation method evidence of paid back as missed payment on 10 Jun 2023, and the annual leaved paid back to employee by wage on 10 Jun 2023, refresh training to all staff who worked at each estate and Mill. Based on verification of correction, root cause analysis, and corrective actions, this non-conformity has been addressed and now it is closed.		
Non-conformity			
NCR Ref #	m04	Issued Date	28/06/2022
Due Date	27/06/2023	Closure Date	25/07/2022
Indicator & Category (Critical / Minor)	Minor		
Statement of Nonconformity:	The unit of certification use open fire for waste disposal.		
Requirement Reference:	7.3.3 The unit of certification does not use open fire for waste disposal.		
Objective Evidence:	During the on-site audit (ESTATE and MILL), evidence was found that waste had been disposed of using open fire at the KhoNoi Khaokhen estate.		
Corrections:	Employees sign acknowledgement the rules. If external audit finding any evidence that shown open fire. Company reserves the right to return the housing.		
Root Cause Analysis:	Staff did not explain or prohibit their relative to open fire for waste disposal in company housing area. Because the people who join but are not employees do not know the rules.		
Corrective Actions:	Additional the sign board to prohibit opening fire for waste disposal.		
Assessment Conclusion:	Reviewed evidence of corrective action and preventive action which were implemented by the company as the rules of open fire and re-training including signed MOU with all employees who rest at housing in at all Estate about the open fire on 7 Jul 2022 such as Housing no, D1 Saengthong, and installation prohibit board at all estate. The CU has demonstrate to action for resolve this issue by immediately, even though the report isn't available in this time. CA and PA are evidence sufficiency for partial closure this non-compliance, However, will be follow up to closed next assessment.		
Effectiveness Closure (for previous audit closed Critical NC):	Verified the objective evidence by having onsite , found the evidence as follows: re-training including signed MOU with all employees. Based on verification of correction, root cause analysis, and corrective actions, this non-conformity has been addressed and now it is closed.		

Opportunity for Improvement	
OFI#	Description
OFI 1	<p>OFI Statement: Nil</p> <p>Verification / Follow-up actions: Nil</p>

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	Major	3.8.7(C)	28/06/2022	25/07/2022(Closed)
M03	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)

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 The United Palm Oil Industry Public Company Limited CO.,LTD 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 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 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)
Chai Buri Estate and Kohnoi Estate		

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Communities	Mr. Wattanurong Nuea Kiang/ Kohnoi Subdistrict Municipality	Phone interview
Governmental Department	Miss Preeyarat Phusuwan/Agricultural Extension Chaiburi Subdistrict	face to face interview
Governmental Department	Mr. Thanom Wongputtharaksa/ Krabi Industrial Office	Phone interview
Banmak Estate and Tubprik Estate		
Communities	Mr. Pricha Jaiyen/ Khao Yai sub-district chief, Moo 6, Huay Yoong Subdistrict, Nuea Khlong District, Krabi Province	face to face interview
Governmental Department	Royal Forest Department, Surat Thani Province	Phone interview
Contractor	Mr. Wittawat Chaiyawong/ Casual workers located	face to face interview
UPOIC MILL		
Communities	Hauyyoong sub-district chief, Moo 6, Hauyyoong Subdistrict, Neauklong District, Krabi province	face to face interview
Governmental Department	Office of Natural Resources and Environment Surat Thani Province	Phone interview

Stakeholders comment	
Governmental Department	<ul style="list-style-type: none"> • Feedbacks: • No waste or wastewater caused by estate’s operation e.g. the use of the decanter cake and EFB to improve soil fertility • Communication was good. • No conflict of land right. The boundaries of the plantation are clear. And also, no complaint raised by people who live surrounding the plantation • Promote careers for local people • 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
	<p>Audit Team verification and response:</p> <p>There is no issue to be verified by the audit team. Therefore, the comments are taken as positive input against the company’s approach.</p>

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Communities	<p>Feedbacks:</p> <ul style="list-style-type: none"> 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. <p>Activities performed by the company is responsible for environment and social, there was no negative impact.</p> <p>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.</p>
Contractor	<p>Feedbacks:</p> <ul style="list-style-type: none"> 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. <p>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.</p>

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 Sriuang 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

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					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

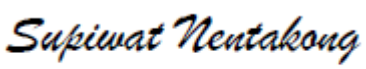

Previous land owner / user comment	
Mr. Anukul Sriruang Banmak Estate Tel .0869547499	<p>Feedbacks: It was confirmed that the previous land owner has satisfy with UPOIC on the compliance of terms and agreement during the transfer process, , Copy of the documents are available at company.</p> <p>Audit 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</p>
Krabi Palm Co., Ltd. Tabplik Subdistrict, Muang District, Krabi province Tel. 0816076800	<p>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.</p> <p>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</p>
Mr. Charan Intharat Tel 0878971466 Banmak Estate	<p>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.</p> <p>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.</p>
Government of Chai Buri Estate Royal Forest Department, Surat Thani Province tel.0935757322	<p>Feed back: 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, 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 productoin. This license renew by the Royal Forest Department from year to year. No land conflict</p> <p>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</p>
Mr. Visan Phetsai Tel 0895902939 Kohnoi Estate	<p>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.</p> <p>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</p>

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 The United Palm Oil Industry Public Company Limited CO.,LTD has complied with the RSPO P&C 2018 for Production of Sustainable Palm Oil 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 The United Palm Oil Industry Public Company Limited CO.,LTD is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Mr.Supiwat Nentakong	Name: Mr. Supoch Pangjan
Company Name: BSI Group	Company Name: United Palm Oil Industry Public Company Limited
Title: Lead auditor	Title: System Management Representative
Signature: 	Signature: 
Date: 03/9/2023	Date: 03/9/2023

Appendix A: Summary of Findings

Criterion / Indicator	Assessment Findings	Compliance
<p>Principle 1: Behave ethically and transparently</p>		
<p>Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships</p>		
<p>Criteria 1.1:</p>		
<p>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.</p>		
<p>1.1.1</p>	<p>(C) Management documents are publicly available, except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.</p> <p>- Critical (Major) compliance -</p>	<p>UPOIC established the Roundtable Sustainable Palm Oil Manual (EM-SMR-002, Rev. 04/2020 on date 26 Jun 2020, as the guidance which contains adequate information on environmental, social and legal issues to its relevant stakeholders to allow for effective participation in decision making.</p> <p>Anyone who wishes to access these documents would need to follow the procedure Communication and Community Relation update effective date on 10 Nov 2021 and this content stated on the Topic of 6.2 The external communication.</p> <p>This Procedure lists down the publicly available documents which the public can access to. The publicly available documents are available at the office notice board at Mill and all estates, and inside the office which can be assessed by stakeholders.</p> <p>The documents are available in the notice board on sites, employee handbook and on request approved by GM.</p> <p>The documents i.a:</p> <ul style="list-style-type: none"> - Company's policies (Environment, OH&S Policy, OH&S Plan,

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		<ul style="list-style-type: none"> - Policy Against Forced or Trafficked Labour, - Sexual Harassment Policy, - Grievance Policy, - Policy on Child Labour, - Safety firefighting team Responsible Plantations and Estate Policy, - Smoke-Free Workplace Policy, - Policy Concerning Ethical Conduct, - Policy on Protection of Reproductive Rights, - Communication Policy, - Equal Employment Opportunity Policy, - Freedom of Association Policy, Drug & Alcohol Policy, - Human Rights Policy, - Besides, all the company’s policies and grievance procedure are available in the company’s website, www.upoic.co.th/home.php?lang=en/ 	
1.1.2	<p>Information is provided in appropriate languages and accessible to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>All documented information is available in Thai and English. 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.)</p>	Complied
1.1.3	<p>(C) Records of requests for information and responses are maintained.</p> <p>- Critical (Major) compliance -</p>	<p>The records of requests for information and responses were maintained, mill documented was retained at the mill and all estates which those records were retain at each estate. There was a clear time frame for response to the request for information and verified during the surveillance audit.</p> <p>The certified unit has assigned manager of each mill and estate for update and maintained regulations, receiving and responding to request. Moreover, the company have a Procedure to ensure the constructive response to stakeholders</p>	Complied

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		<p>as negotiation procedures (PM-RSPO-002 rev. 02/2022, date 24 Feb 2022) reviewed to ensure kept all report was confidential information follows the procedure.</p> <p>During onsite visited , these documents are prepared and ready for public disclosure at all sites visited. Even though all of documents are not kept in the same file, staff especially estate manager and document control officer who are named in the group of committee are assigned as responsible for providing those documents when requested. Up to now, there is no request for information raised by stakeholders so far.</p>	
1.1.4	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official</p> <p>- Critical (Major) compliance -</p>	<p>The company have a Procedure to ensure the constructive response to stakeholders as negotiation procedures (PM-RSPO-002 rev. 02/2022, date 24 Feb 2022) to ensure kept all report was confidential information. The company communicated information available to stakeholders regularly. Procedure for Communication and Consultation Mechanism has been communicated. Interview with stakeholder during the audit found stakeholder are of the aware of the established SOP. Verification of the accuracy of the stakeholder named in the list was done through interview with the stakeholder during the public consultation meeting conducted on day 2 of the assessment (8 March 2023).</p> <p>Stakeholder consultation meeting was used to inform the right of stakeholder to request information at the POM and plantation. Public consultation meeting was conducted through the monthly village meeting and formally conducted annually. The procedure to respond the request from stakeholder as well as response to the complaint raised by stakeholder was also established in (PM-RSPO-002 rev. 02/2022, date 24 Feb 2022) . Moreover, UPOIC has formed the committee to consider the request and complaint raised by stakeholder. Result from interview with the stakeholder confirmed that they have aware their right to request information, but they have never requested of such information so far.</p>	Complied

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1.1.5	<p>There is a current list of contacts and details of stakeholders and their nominated representatives</p> <p>- Minor compliance -</p>	<p>The UNITED PALM OIL INDUSTRY PUBLICCOMPANY LIMITED (UPOIC) have a list of contact and details of the stakeholder lists comprise a list of all stakeholders who live nearby the facilities. The detail is identified for the name of stakeholder, position, address and telephone number. Therefore, auditor verified the contact list by a randomized call to some stakeholders and its result as part of the stakeholder consultation meeting.</p>	Complied
Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</p> <p>- Minor compliance -</p>	<p>UPOIC has developed the “The Code of Conduct” dated 12 May 2017 where the company uphold the law and the Code to put integrity and fair play at the heart of all relationships with respect the rights of individuals, communities and the environment. Compliance with the Code of Conduct also applied to third parties engaged by the company. Besides, The Code of Conduct” dated 12 May 2017 was established to ensure the suppliers are complying with all relevant applicable laws and regulations that govern their operations, business, industry trade and personnel, and respect contractual obligations. Any corrupt or unethical practices such as paying bribes a prohibition for any purpose. In additional, “Anti-Bribery and Corruption Policy” established to uphold globally all applicable laws relevant to countering bribery and corruption. UPOIC takes zero-tolerance approach to bribery and corruption. The policy has covered the elements such as donations that are legal and ethical under local laws and practices, gifts and entertainment. Verified the upload code of conduct via website as follows (https://lamsoon.co.th/wp-content/uploads/2022/12/code_of_business_conduct_th_2560.pdf). That also notice via information board at POM and all estate.</p>	Complied
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>Personnel in charge to identify the legal requirements and ensure compliance has been appointed. The certified unit established documented system for ensuring legal compliance is in place. This system has the means to track changes to the law and also includes listing and evidence of legal due diligence</p>	Complied

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		<p>of all contracted third parties, recruitment agencies, service providers, and labour contractors. The certified unit has assigned the lawyer to respond and monitoring of legal compliance according Mr. Teera Viphuchanin; email; acthira@hotmail.com.</p> <p>The comprehensive list of national, sub-national, and provincial laws details the requirements of specific to the mill and estate operations with lasted update on December 2022. All relevant sections within the law are identified and linked to activities within the unit of certification area including mill and estate. The management of each operating units monitor compliance of the policy through internal audit that has been conducted on annual basis by the sustainability department. Sighted internal audit report for each estate and there is no noncompliance of the policy during the internal audit date 29 Nov-26 Dec 2022. There were 03 nonconformities raised in the internal audit against requirements. All NCRs was closed on closed on 05 Jan 2023</p> <p>All workers are communicated on the business ethical conduct through the communication on the company’s board. These codes are posted on company’s board at all sites visited .</p>	
<p>Principle 2: Operate legally and respect rights</p>			
<p>Implement legal requirements as the basic principles of operation in any jurisdiction.</p>			
<p>Criteria 2.1: There is compliance with all applicable local, national, and ratified international laws and regulations.</p>			
2.1.1	<p>(C) The unit of certification complies with applicable legal requirements - Critical (Major) compliance -</p>	<p>The completed list of legal requirements is available in place SD-SAF-001, revised on 4/1/2022). They have monthly updates and new updates available. Their evidence of compliance to the applicable legal requirements is the regal compliance assessment report as of; 01/Jun/2023. Tracking system to identify changes in the relevant regulations were available through the head office,</p>	Complied

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		<p>website information, and communicated from the Group Head Office. Sighted the latest review to include new updates for Minimum Wages Order 2022.</p>	
<p>2.1.2</p>	<p>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</p> <p>- Minor compliance -</p>	<p>The completed list of legal requirements is available in place SD-SAF-001, revised on 4/1/2022). They have monthly updates and new updates available. Their evidence of compliance to the applicable legal requirements is the regal compliance assessment report (SD-SAF-001, revised on 4/1/2022). Tracking system to identify changes in the relevant regulations were available through the head office, website information, and communicated from the Group Head Office.</p> <p>Sighted the latest review to include new updates for Minimum Wages Order 2022. The certified unit has assigned the Mill manager and estate manager to respond and monitoring of legal compliance according to notification no. 017543000066, 25/9/22 By Ms. Saowaros (Safety office UPOIC Mill)</p> <p>The comprehensive list of international, national, sub-national, and provincial laws details the law's requirements that made specific for the mill and estate operations was made updated on October 2022 as the latest.</p> <p>The certified unit 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. The certified unit has an annual legal compliance assessment by the legal assessor and the last assessment was done on 19/2/23 (HR legal), 15/10/22 (QHSE legal) and 15/10/22(plantation legal).</p> <p>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 Siam safety website.</p> <p>All the above processes have been indicated in the documented procedure no PM-EMR-002 Rev. 08/2019.</p>	<p>Complied</p>

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2.1.3	<p>Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.</p> <p>- Minor compliance -</p>	<p>All the mill and estates have their own map and could show the legal boundary I during on-site audit through boundary markers that are made visibly maintained.</p> <p>Physical boundary markers are clearly presence at mills and estates. (Stone mark with an official number).</p> <p>The designated staff will conduct an audit every year or when the opportunity arises. If the mark is not found or market was damaged, it will be notified to the government agency responsible for the repair.</p> <p>From the on-site audit of the planting area of the certified unit, no palm oil trees were planted to exceed the permitted area. The auditor has double checked from the document of the land deed with the actual area as well as comparing with the quantity of oil palm yields obtained from that planting area. Besides, they have a policy for no planting at any unauthorized land although they are adjacent to the estate.</p>	Complied
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	<p>A list of contracted parties is maintained.</p> <p>- Minor compliance -</p>	<p>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 (QS-PUR-100-01), updated on January 2023, 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.</p> <p>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 tested during the audit found that it was last updated on 18/May/2023 in all Estate, including all the contractors in the list.</p>	Complied

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2.2.2	<p>All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.</p> <p>- Minor compliance -</p>	<p>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 to comply with applicable legal requirements and provide evidence of its compliance.</p> <p>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.</p>	Complied
2.2.3	<p>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.</p> <p>- Minor compliance -</p>	<p>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.</p> <p>However, From verified the contract between UPOIC with all brokers who collected FFB supplied to the mill as well as outsource (Transportation) didn't find 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;</p> <ul style="list-style-type: none"> • Transporter of CSPO Phoenix Trans service Co., Ltd.17 May 2023 and Tospornrungrueang 18 May 2023, • Transporter of CSPK as Contract agreement no. COM 01/2023 and contract no. COM/2023 and <p>Broker code no. 006334 and 005780 (See the Minor No. 2328567-202304-N1)</p>	Complied
<p>Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources..</p>			
2.3.1	<p>(C) For all directly sourced FFB, the mill requires:</p> <ul style="list-style-type: none"> • Information on geo-location of FFB origins; • Proof of the ownership status or the right/claim to the land by the grower/smallholder; 	<p>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</p>	Complied

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	- Critical (Major) compliance -	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.	
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 -	For all indirectly sourced FFB, UPOIC obtained from the collection centers, agents, or other intermediaries, the evidence is listed in Indicator 2.3.1. such as the information on geo-location of FFB origins and Proof of the ownership status or the right/claim to the land by the grower/smallholder are available, Where applicable, valid planting/operating/trading license, or is part of a cooperative which allows the buying and selling of FFB lasted updated on April 2023.	Complied
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.			
3.1.1	(C) A business or management plan (minimum three years) is documented. - Critical (Major) compliance -	A business plan covering for 5 years (2020-2025) 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 (2020 – 2025) 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 2020 till 2025 Which is lasted reviewed and approved. This business plan also includes Detailed Summary of Organization Revenue and Expenditure of The certified unit the	Complied

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		budget details the Operational expenses, Labour Expenses, Management Expenses and depreciation costs.	
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 10 years (Form 2020 – 2025). Progress of the action has been tracked and recorded, for example, -Tubprik Estate, not replanting but growing inserting the oil palm on the field no. 0513, area 16.8 ha, in the year 2019 (estimate for next two years to starting harvest the yield from inserted oil palm). -Kohnoi estate, not replanting this year. - Banmak estate, not replanting this year. - Chaiburi 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. Lastest of the meeting was done on 25/Jan/2023 (regrading to ISO 9001; 2015, ISO 14001:2015, ISO 45001:2018 standard, and RSPO. The minute of the meeting are included of the follow-up issue from the previous meeting, the internal audit result, stakeholder feedback (complaint and grievances), as well as corrective and preventive actions of those issues. 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 at Banmak estate	Complied

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		was mentioned through making replanting program was also mentioned in the minutes of the management review meeting.	
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.			
3.2.1	<p>(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.</p> <p>- Critical (Major) compliance -</p>	The certified unit established the action plan for continual improvements for the year 2023. 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 2023. 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	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.</p> <p>- Minor compliance -</p>	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.			
3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	Standard Operating Procedures (SOPs) for the unit of certification are in place and there are adequately cover all estate and mill processes and activity for example, SOPs PM QMR 001 R.17 26/10/20 for mill and plantation are in place according to the document master list (FM-QMR-005). It is separated into <ul style="list-style-type: none"> • RSPO implementation, PM-RSPO-001 (HCV and conservation area management), PM-RSPO-004 (Watercourse management), PM-SCC-001 (RSPO SCC implementation manual) 	Complied

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		<ul style="list-style-type: none"> • plantation section, PM-EST-001 (FFB harvesting), PM-EST-006 (Replanting), PM-EST-008 (IPM) • HR, PM-HRA-001 (Training), PM-HRA-002 (Recruitment) • Production, PM-CPO-002 (CPO Production management), • 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 <p>The SOPs appropriate and adequately cover all estate and mill processes and activities. Key processes of the plantation were established as SOP. A list of relevant SOPs for plantations is shown in the above-mentioned indicator.</p> <p>Revision of each procedure was established and available in the master list. Before issue, documents are approved, clearly identified the revision and controlled via the 'documents master list'. They then are distributed to the points of use. Some documents were sampled from the workstation to track the effective control of this function. They were legible and readily identifiable. They also were the current revision and consistent with the master list. Change of any controlled documents is controlled via the 'document action request' process. The revised document is approved and then distributed to replace the previous revision. All workers have been trained by using those SOPs. Auditor has verified a copy of the latest version of the SOP available on site and found that it is documented in an appropriate language. Therefore, workers can access SOP documented when deem necessary to recall their operation and to ensure that it is align with the documented procedures. Interviews with some workers found that they understood on the relevant procedure and SOPs as well.</p>	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor compliance -</p>	<p>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:</p>	Complied

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		<p>The RSPO representative will conduct an annual evaluation of all procedures.</p> <ul style="list-style-type: none"> • Mill Manager visits the mills. • Head of the Plantation field inspection. • General Manager or Consultant Inspection <p>UPOIC Palm Oil Mill</p> <p>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.</p> <p>UPOIC Plantation</p> <p>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 :</p> <ul style="list-style-type: none"> • Sections inspected immature, mature, and new development. • Action points to be taken before the next visit and completion date. • Harvesters' productivity / standards • Upkeep standard / Pest & Diseases • RSPO-related requirement • Documentation compliance. 	
3.3.3	<p>Records of monitoring and any actions taken are maintained and available.</p> <p>- Minor compliance -</p>	<p>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</p>	Complied

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		<p>(QSHE) Team. Here below are the example of the records verified to check the implementation:</p> <ul style="list-style-type: none"> - The UPOIC POM and all estate - Water Treatment plant Monitoring Sheet - Daily Power Distribution Record - Boiler Operation Monitoring Record - Daily cages Performance Monitoring Sheet - Shovel Inspection Checklist - Maintenance Report - Daily Oil Losses Analysis - Scheduled Waste Store Maintenance Records - Environment Monitoring Record - Return of Empty Chemical Container Record - PPE Monitoring Record <p>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.</p>	
<p>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.</p>			
3.4.1	<p>(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, is documented.</p>	<p>The UPOIC don't have any new planting area for all estate this year. Refer to the replanting plan 2020 - 2028, no replanting was plan for this year. Thus, SEIA of new planting for all estate is not established .</p>	Complied

	- Critical (Major) compliance -		
3.4.2	<p>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.</p> <p>- Minor compliance -</p>	<p>The UPOIC established social and environmental management and monitoring plans and have been developed with participation of affected stakeholders with annually. In 2022, UPOIC mill has invited totally 25 stakeholders to develop any management plan with participatory approach on Oct 22 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 2022 such as Banmak Estate (from total 42 stakeholders), Chai Buri Estate (from total 45 stakeholders), Kohnoi Estate and Tubprik Estate (lasted was done in Nov 2020 from 52 stakeholders, planned for survey as once a year).</p> <p>Result from the latest survey showed that there is no negative feedback from all most stakeholders.</p>	Complied
3.4.3	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p> <p>- Critical (Major) compliance -</p>	<p>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 2023. 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 15 Dec 2022. The environmental impact assessment covered all activities that might cause adverse impacts on 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.</p>	Complied
<p>Criteria 3.5: A system for managing human resources is in place.</p>			

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3.5.1	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.</p> <p>- Minor compliance -</p>	<p>The SOPs for recruitment, selection, hiring, promotion, retirement and termination of workers established (PM-HRA-002 Rev. 06/2017, dated 12 Feb 2017), 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.</p>	Complied
3.5.2	<p>Employment procedures are implemented and records are maintained.</p> <p>- Minor compliance -</p>	<p>Certified unit has plan and training for all employee regrading to documented procedure no PM-HRA-002 Rev. 06/2017, dated 12 Feb 2017 and yearly training program of Y2023 (FM-HRA-063 Rev 16 Feb 2023). The employment contracts signed between the management of Estates and the Mill and their employees contain employment and payment terms and provisions covering working hours, deductions, overtime, sick leaves, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. Prepared the contract in Thai, which is a language the workers understand. The provisions contained therein comply with the Thai labour laws. The pay slip is the document that gives accurate information on compensation for all work performed. It contains the following information: employee name, income, overtime pay, deductions (social security), worker no., payroll date, earning (regular work, overtime pay, public holiday pay), Department, total pay, total OT.</p> <p>The Sampling pay slips for October 2022 and June 2023 were sighted.</p> <p>Based on the samples above, workers received wages in compliance with the Minimum Wages according to the minimum wage of Krabi Province and Surathani province updated. The payslips provide accurate information on compensation for all work performed, including allowances, overtime, deductions, and consistent terms of the contract and the law.</p>	Complied

Criteria 3.6: An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.

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<p>3.6.1</p>	<p>(C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented. - Critical (Major) compliance -</p>	<p>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 (FM-SAF-006) has been established.</p> <p>The latest review of health and safety elements has been conducted on 25 Jan 2023. 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.</p> <p>Hazard and Risk Assessment has been conducted updated for 2022 and Y2023 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.</p> <p>The health and safety plan (FM-SAF-006 rev 5/2017 eff on 15/02/2017) established on 05 Jan 2023 by Ms. Saowalos A. (safety officer) and approve by Mr. Supotch P. (SMR) on 05 Jan 2023; 2 Main topic; Human development and safety promotion activities Total of 30 topics.</p> <p>SOP For Hazard Identification, Risk Assessment and Risk Control (HIRARC) PM-SAF-002 and for Year 2022 and 2023 found established in the HIRARC (SD-SAF-003). The Risk assessment Report (FM- SAF-003) was established in POM and all estates.</p> <p>The update Risk Assessment report was sampling during site visit as follows :</p> <ul style="list-style-type: none"> - Risk Assessment (FM- SAF-003) of POM; Update on 25 Jan 2023 established by Ms Saowaros and Approve by Mr. Supotch (SMR) - Risk Assessment (FM- SAF-003) of POM and all estates; - Such Chaiburi Estate, Khonoi Estate, Tabplic Estate were reviewed and approved on 25 Jan 2023 established by Ms Siriyaporn, review by Mr. Jomjessada and Approve by Mr. Wisan (Estate Manager) 	<p>Complied</p>
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		<ul style="list-style-type: none"> - Risk Assessment (FM- SAF-003) of Chiburi estates; Update on 05 Jan 2023 by Mr. Jomjessada and Approve by Mr. Jaran (Estate Manager) - Risk Assessment (FM- SAF-003) of Khonoi estates; Update on 05 Jan 2023 issued by Ms Siriyaporn, Approve by Mr. Wisan (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 Chaibui, Khonoi, Tabplic estate found PPE list for 12 harvester give the safety shoes and leather glove. 	
3.6.2	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.</p> <p>- Critical (Major) compliance -</p>	<p>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:</p> <ul style="list-style-type: none"> - Annual healthy checkup for all employees (POM and Estate), lasted conducted on 26-28 Dec 2022 by Viratchsil Hospital - Abnormal case report of Y2022 submitted to the government on 13 Feb 2023 - Risk assessment was conducted and mitigation lasted update on 25 Jan 2023 - Fire extinguisher inspection, Fire equipment, fire alarm, emergency light, and Fire exit monthly inspection latest on 16 June 2022 - fire pump annual check by Hatyai Protection Co., Ltd; Latest report on 15 Jun 2023; Machine type; Conveyor Cumming 4bt 3.9-c 87387033; License no. 141258 valid until 23 Dec 2026. - Boiler annual inspection; Factory license 3-7(1)-12/47 Test on 25 Mar 2023 Boiler #1 Biomass 45 tons; Test by Mr. Thanwa T. registered no. 	Complied

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		<p>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</p> <ul style="list-style-type: none"> - Sending the chemical report (แนบ 1) to the Labor welfare department. Review and submitted the report on 25 Jan 2023 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-EST-050; update on 25 Jan 2023 found 15 workers was checked the PPE before harvested works. - The inspection of electrical cords, tools and equipment was arranged by a qualified engineer on 29 Mar 2023, 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.			
3.7.1	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The Annual Training Program 2023 (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:</p> <ul style="list-style-type: none"> • 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 	Complied

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		<p>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).</p> <p>For example, At Chaiburi estate trained on the topic of Work safety, Chemical use, and waste management trained on 27 Jan 2023 the recorded at (FM-HRA-045).</p> <p>Based on interview with casual workers, they said that UPOIC Staffs have regularly visited them to monitor the best practices and safety implementation.</p>	
3.7.2	<p>Records of training are maintained, where appropriate on an individual basis.</p> <p>- Minor compliance -</p>	<p>The company has demonstrated that training records are maintained. The documentation comprise minutes per training and individual basis training record.</p> <p>Some training records that have been seen as below:</p> <p>POM</p> <ul style="list-style-type: none"> - Fire safety and Fire evacuation provide on 29 Dec 2022 for 74 participants - Basic fire fighting training on 10 Dec 2022 for 60 participants - First aid training on 10 Dec 2022 for 60 participants and prepare First aid box for workers in pace. - Confine space practice trained on 12 Dec 2019 by the government. <p>Chaiburi estate,</p> <ul style="list-style-type: none"> - FM-HRA-006 training plan of each estate were implement; topic as - IPM, Safety and Hazardous chemical , health and safety , RSPO requirement, Maintenance in esatae, Communication policy, Waste management and etc. - Training record (FM-HRA-028) - Fire and safety firefighting and fire evacuation, trained on 31 May 2023, trained by Mr. WaroonritN. And Mr. Jomjetsada/ Supervisor 	Complied

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		<ul style="list-style-type: none"> - Oil Palm Plantation practice, trained on 30 Mar 2023 trained by Mr. WaroonritN. And Mr. Jomjetsada/ Supervisor - Health and Safety hazardous chemical on 30 Mar 2023 trained by Mr. WaroonritN. And Mr. Jomjetsada/ Supervisor. - Banmak estate, Kho noi estate and Tubplic estate - Post Harvesting and maintenance, trained on 16 Jun 2023 trained on 16 Jun 2023 By Mr. Visan P./ Estate manager such as Mr, Jakraphong A. and Ms. Paiboon K. - -IPM , trained on 16 Jun 2023 By Mr. Visan P./ Estate manager such as Mr, Jakraphong A. and Ms. Paiboon K. - Hazardous chemical and used , trained on 28 Mar 2023 and 16 Jun 2023 trained on 16 Jun 2023 By Mr. Visan P./ Estate manager such as Ms. Boonrung R., Mr, Jakraphong A. and Ms. Paiboon K. - PDPA, Trained on 16 Jun 2023 such as Ms. Boonrung R., Mr, Jakraphong A. and Ms. Paiboon K. 	
3.7.3	<p>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.</p> <p>- Minor compliance -</p>	<p>The mill has established a Roundtable Sustainable Palm Oil Manual EM-SMR-002 rev 04/2020 effective 26 Jun 2020 which explain the whole process for the implementation of all elements in supply chain for POM requirements.</p> <p>The documents have been distributed to all relevant department. As the updated documents are newly distributed, the sustainability team has provided the refresh training in topic of RSPO Supply Chain Certification Standard (SCC) to POM, lasted on 18 May 2022 such as Ms. Saowarot, Mr. Sutthipant and Mrs Ariyada B. (Sale) form interviewed , they can demonstrate to process of SCC and can be described about the SCC for POM requirements.</p>	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)

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<p>3.8.1</p>	<p>Identity Preserved Module</p> <p>A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill is sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme.</p> <p>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 processes certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.</p>	<p>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.01/2021, dated 10 Jan 2021 to ensure that the certified FFB from their own estates are kept physically isolated from non-certified FFB from independent smallholders or out growers.</p> <p>The segregation system identified in the production control procedure PM-CPO-002 Rev.01/2021 dated 10 Jan 2021, WI-CPO-007 Rev. 06/2020 dated 01 Sep 2020 and WI-CPO-030 Rev.01/2021 dated 10 Jan 2021 ; the company has specifically designated FFB yard B for storage of FFB/IP. 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.</p> <p>As the Palm Oil Mill only has single production line, the palm oil mill has established clear system to ensure processing of CSPO/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:</p> <table border="1" data-bbox="1050 975 1915 1225"> <thead> <tr> <th rowspan="2">Product</th> <th colspan="2">Tank no. and Silo No.</th> </tr> <tr> <th>IP</th> <th>MB</th> </tr> </thead> <tbody> <tr> <td>CPO</td> <td>1, 5, 6 and 9</td> <td>2, 7 and 8</td> </tr> <tr> <td>CPK</td> <td>6</td> <td>1,2, 3,4 and 5</td> </tr> <tr> <td>CPKO</td> <td>4</td> <td>3</td> </tr> </tbody> </table> <p>All these facilities are prepared and cleaned manually by water cleansing, oil flushing, hot stream flushing and air flushing. Those machines and equipment</p>	Product	Tank no. and Silo No.		IP	MB	CPO	1, 5, 6 and 9	2, 7 and 8	CPK	6	1,2, 3,4 and 5	CPKO	4	3	<p>Complied</p>
Product	Tank no. and Silo No.																
	IP	MB															
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CPKO	4	3															

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		<p>are to be checked and recorded before initiating loading FFB/IP from FFB yard B.</p> <p>For every batch of production of CSPO/IP, the first 2.0 MT of CSPO are downgraded to the CSPO/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 CSPO/IP and CSPK/IP.</p> <p>After completing the first 2.0 MT CSPO, which will be channelled/downgrade to CSPO/MB storage tank, the valve will be closed, and CSPO/IP will be diverted to the designated CSPO/IP tank (Tank no. 1, Tank no. 5, Tank 6 and Tank No. 9).</p> <p>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.</p> <p>The produced CSPK/IP (Downgrade to MB) will be stored in designated kernel drying silos no.4 and 5. These CSPK/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.</p> <p>For transportation, the tank trucks are cleaned by the oil flushing before loading CSPO/IP. The actual CSPO/IP used for flushing is to be downgraded to CSPO/MB. The template for recording the tank truck cleaning is in place, and it is to be accepted by the supervisor before loading CSPO/IP.</p> <p>During the onsite assessment, it was found that storage tanks, machines, pipelines, control valves are clearly and visibly indicated the identification with "CSPO/IP", "CSPK/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.</p>	
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		<p>The site decided to use the extraction from the FFB process for the next certificate as follows:</p> <table border="1" data-bbox="1050 456 1973 738"> <thead> <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> </thead> <tbody> <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> </tbody> </table>	Year	OER (CPO)		KER (PK)		Certified/IP	Non-Certified	Certified/IP	Non-Certified	2021-2022	20.05%	16.22 %	5.20%	5.26%	2022-2023	18.00%	16.22 %	5.24 %	5.26%	2023-2024	20.00 %	18.00%	5.24 %	5.26%	
Year	OER (CPO)			KER (PK)																							
	Certified/IP	Non-Certified	Certified/IP	Non-Certified																							
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2023-2024	20.00 %	18.00%	5.24 %	5.26%																							
<p>3.8.2</p>	<p>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 third 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.</p>	<p>Since the supply chain model applies by UPOIC is IP, this requirement is not applicable.</p> <p>However, it is important to note that downgrade from IP to MB system is available and management representative named in indicator 3.8.5 could demonstrate whenever the downgrade will be applied e.g. downgrade from IP to MB during flushing process</p>	<p>Not Applicable</p>																								
<p>3.8.3</p>	<p>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 produced shall then be recorded in each subsequent annual surveillance report.</p>	<p>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 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.</p>	<p>Complied</p>																								

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		<p>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.</p> <p>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, CSPO and CSPK on the current PalmTrace license.</p> <p>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</p> <p>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</p> <p>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.</p> <p>And from verified the record on 25 Jun 2022 found the remaining CPO/IP as <i>3,187.026 MT separated</i></p> <ul style="list-style-type: none"> • <i>Tank No. 1 = 1323.994 MT.</i> • <i>Tank No. 5 = 882.01 MT.</i> • <i>Tank No. 6 = 981.022 MT.</i> <p><i>CPK = 0</i></p> <p>Data from 1 Jul 2023 (26/06/2022) to 30 Jun 2023 CPO</p>	
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:	Complied

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		<p>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.</p>	
<p>3.8.5</p>	<p>Documented procedures</p> <ul style="list-style-type: none"> a) 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) b) Complete and up to date procedures covering the implementation of all elements of the supply chain model 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. 	<p>The site has procedures that include specific clauses for the implementation of RSPO requirements. The following procedures are available and checked during the audit:</p> <ul style="list-style-type: none"> - Quality manual RSPO QM-EM-SMR-002 R.04 Eff. 26/6/22 - RSPO SCC implementation procedure QMR-P-001 Rev.01 dated 17/01/2021 - Document and record control procedure (PM-DCR-P-001) Rev.01 dated 17/01/2022 - HR and training procedure (PM-HRR-P-001) Rev.01 dated 71/04/2022 - Palm oil calculate PM- MKR-P-002 Rev.02 dated 1/03/2021 - CPO and PKO production PM-PDR-P-001 Rev.03 dated 10/11/2017 - Sale and delivery of palm RSPO (PM-MKR-P-001) Rev.01 Dated 21/03/2023 - Purchasing RSPO FFB Procedure (PM-PPR-P-001) Rev3 date 22/03/2023 - The segregation system identified in the production control procedure PM-CPO-002 Rev.01/2021 dated 10 Jan 2021, WI-CPO-007 Rev. 06/2020 dated 01 Sep 2020 and WI-CPO-030 Rev.01/2021 dated 10 Jan 2021 to ensure that the certified FFB from their own estates are kept physically isolated from non-certified FFB from independent smallholders or out growers. Complete and up-to-date records that demonstrated compliance with the supply chain requirements were available and verified. Amongst the records verified were the RSPO SCCS Internal Audit Report, Management Review Meeting Minutes, RSPO SCCS Training Records, Mass Balance Sheets, Weighbridge Tickets of Incoming and Outgoing RSPO products.; the company has specifically designated FFB yard B for storage of FFB/IP. 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. 	<p>Complied</p>

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		<p>While external supporting documents were also controlled and listed in master list (FM-QMR-005 REV02 EFF 15/2/23) too. These documents were reviewed and approved by the authorized person prior use by Miss Manuttha Maneenaua. The distribution of document was controlled to ensure the update document was available at point of used. Even though all procedures and work instructions were written in Thai, they were used to distribute to all relevant staffs. Verification of the readiness and availability of the procedures and work instructions at workplaces found that they are promptly to use. Moreover, all workers are required to train on relevant documented procedures and work instructions. For instance, training on procedure related to IPM was given on 3.3.2023 to staffs of each estate. To monitor the consistency of the implementation against SOPs, internal audit is a mechanism to check that consistency.</p>	
<p>3.8.6</p>	<p>Internal Audit</p> <p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill;</p> <p style="padding-left: 20px;">a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p style="padding-left: 20px;">b) Effectively implements and maintains the standard requirements within its organisation.</p> <p>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.</p>	<p>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 2023. The internal has assessed the organization's conformance to the SCCS standard and RSPO Market Communications and Claims document requirements.</p> <p>The Internal audit of Y2022 conducted on 29 Nov-26 Dec 2022 by 12 Internal auditor, announced on 20 Oct 2022 by Mr. Supot P.- SMR (SD-QMR-003; R.09, 29/09/2017)</p> <ul style="list-style-type: none"> • Internal audit plan (FM-QMR-028 R.05 Eff 25/09/2018) separated 2 location (Krabi province and Suratthani province) issued by DCC (Ms.Manata M.) approved by Mr. Supot P. on 13 Aug 2022 • OfY2022 will be conduct on August 2022 and Y 2023 will be conduct on Nov 2023 • Tubpik conducted on 12 Nov 2022 by Mr. Anucha and Ms. Saowaros 	<p>Non-compliance</p>

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		<ul style="list-style-type: none"> • Chaiburi conducted on 12 Nov 2022 by Mr. Wisarn and Mr. Atsaphong • Kho Noi conducted on 10 Dec 2022 by Mr. Somkid and Mr. Rungrueang • BannMark conducted on 23 Nov 2022 by Mr. Thamrong and Mr. Anucha • Keainsa conducted on 24 Nov 2022 by Mr. Sitthichai and Mr. Warunrit • The result found 3NCs, verified NCRs (FM-QMR-010 R.07 Eff 25/09/2018) • CAR no. 001/22 at BanMark estate found the contaminated of chemical container were not kepst at hazardous waste storage (P & C 7.2.8) , issued on 23 Nov 2022, closed on 30 Dec 2022 • CAR no. 003/22 at Ban Mark estate, RTEs lists (P & C 7.12.6) focus Krabi province and Suratthnai Province but not specific at only TP, prevent by update RTEs lists specific only TP estate to monitoring (FM-EST-040), issued on 23 Nov 2022 closed on 31 Dec 2022 • Factory Mill conducted on 17 Nov 2022 by Ms. Saowaros (Internal checklist (FM-QMR-017, rev. 09/2022, 01/03/2022) <p>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.</p> <p>There were 03 nonconformities raised in the internal audit against requirements. All NCRs was closed on closed on 05 Jan 2023. The management has stated the corrective action plan and implemented the corrective action to address the non-conformity. The non-conformity was closed as stated in the management review for SCCS dated 25 Jan 2023. The internal audit report and management review meeting minutes records were available for verification. Moreover, the monitoring of implementation is conducted such as harvesting, maintaining, fertilizer, weeding. However From verified Internal Audit checklists, it was found thatthe checklistwas not cover the RSPO Rules on Market Communications and Claims and not effectively implements and maintains the standard requirements within its organization.NCR</p>	
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<p>3.8.7</p>	<p>Purchasing and Goods In</p> <p>i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p>	<p>The relevant procedure which are recently established</p> <ul style="list-style-type: none"> • 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, CSPO and CSPK 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. • Total projected FFB production and sold from all supply bases is following 	<p>Complied</p>
<p>3.8.8</p>	<p>Sales and Goods Out</p> <p>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</p>	<p>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</p>	<p>Complied</p>

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<p>presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ul style="list-style-type: none"> a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) 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. 	<p>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 (CSPO/IP; CSPO/MB; CSPK/IP; CSPK/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:</p> <ul style="list-style-type: none"> - the name and address of the POM - the name and address of refinery and crushing mill. - the date of issued document and transferred products <p>the description of products (e.g., CSPO/IP; CSPO/MB; CSPK/IP or CSPK/MB) The company produced CPO and CPK as IP. Then sold product by downgrade from IP to MB.</p> <ul style="list-style-type: none"> - the quantity of products - RSPO certificate number of the POM - unique identification number (e.g., PO number) <p>Example of transactions verified during the audit has been reviewed for example :</p> <ul style="list-style-type: none"> • PalmTrace transaction No. TR-665c7142-088a confirmed date 30 June 2023: <ul style="list-style-type: none"> - Contract No. CSPO/MB-17/0623 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 510 MT. Seller ref: 114/2023 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Patum Vegetable Oil Co.,Ltd. - Delivery Note No. 8300033608, date 27 June 2023 - Shipper by Tossaporn Rung-rueng Co.Ltd. e.g. Car register no. 70-1525, 1526. Address of Seller and Buyer: Complied 	
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		<ul style="list-style-type: none"> - Certification no. BVC-RSPO-20171015-01 • PalmTrace transaction No. TR-bd271f3f-b1b4 confirmed date 17 May 2023: <ul style="list-style-type: none"> - Contract No. CSPO/MB-16/0523 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 304.86 MT. Seller ref: 102/2023 PO no. 4510019189, 4510019209 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Lam Soon (Thailand) Public Company Limited-Bangpoo Plant - Delivery Note No. 8300033430, date 13 May 2023 - Shipper by Tossaporn Rungrueng Co.Ltd.) e.g. Car register no. 70-1989-1990. Address of Seller and Buyer: Complied • PalmTrace transaction No. TR-8483a772-528c confirmed date 19 April 2023: <ul style="list-style-type: none"> - Contract No. CSPO/MB-14/0323 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 125.61 MT. Seller ref: 082/2023 PO no. 4510019067, 451009108 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Lam Soon (Thailand) Public Company Limited-Bangpoo Plant - Delivery Note No. 8300033236, date 08 April 2023 - Shipper by Sang Arun Logistics Co.,Ltd. e.g. Car register no. 70-1277-0493. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 • PalmTrace transaction No. TR-02184dbb-048d confirmed date 10 April 2023: <ul style="list-style-type: none"> - Certified Sustainable Palm Kernel Oil/IP (CSPK/MB) Quantity: 2,000 MT. Seller ref: Transfer - Seller: United Palm Oil Industry Public Company Limited (UPOIC) (Member ID: RSPO_PO1000001050) 	
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		<ul style="list-style-type: none"> - End Buyer: United Palm Oil Industry Public Company Limited (UPOIC) (Member ID: RSPO_PO1000000539) • PalmTrace transaction No. TR-236aa4da-e379 confirmed date 28 March 2023: <ul style="list-style-type: none"> - Contract No. CPO(P)/IP-01/0223 Product: Certified Sustainable Palm Oil/IP (CSPO/IP) Quantity: 95.35 MT. Seller ref: 029/2023 PO no. 4510018950, 451001952 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Lam Soon (Thailand) Public Company Limited-Bangpoo Plant - Delivery Note No. 8300032955, date 16 March 2023 - Shipper by Thai Oil and Logistics Partnership e.g. Car register no. 70-1106-1107. Address of Seller and Buyer: Complied • PalmTrace transaction No. TR-eade2d04-9411 confirmed date 15 March 2023: <ul style="list-style-type: none"> - Contract No. CPO(P)/IP-01/0223 Product: Certified Sustainable Palm Oil/IP (CSPO/IP) Quantity: 93.45 MT. Seller ref: 029/2023 PO no. 4510018950 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Lam Soon (Thailand) Public Company Limited-Bangpoo Plant - Delivery Note No. 8300032784, date 1 March 2023 - Shipper by Sang Arun Logistics Co.,Ltd. e.g. Car register no. 70-2603-4150. Address of Seller and Buyer: Complied • PalmTrace transaction No. TR-eaef5c9f-c2ab confirmed date 13 March 2023: <ul style="list-style-type: none"> - Contract No. CSPO/MB-06/0623 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 127.35 MT. Seller ref: 033/2023 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Patum Vegetable Oil Co.,Ltd. 	
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		<ul style="list-style-type: none"> - Delivery Note No. 8300032793, date 02 March 2023 - Shipper by Thai Oil and Logistics Partnership e.g. Car register no. 70-1124-1125. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 • PalmTrace transaction No. TR-bf3597ce-7166 confirmed date 16 February 2023: <ul style="list-style-type: none"> - Contract No. CSPO/MB-07/0223 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 286.81 MT. Seller ref: 035/2023 PO no. 4510018962 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Lam Soon (Thailand) Public Company Limited-Bangpoo Plant - Delivery Note No. 8300032793, date 02 March 2023 - Shipper by Phenix Trans Service Co.,Ltd. e.g. Car register no. 64-2564-2822. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 • PalmTrace transaction No. TR-5a07dff3-ea16 confirmed date 27 January 2023: <ul style="list-style-type: none"> - Contract No. CSPO/MB-01/0223 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 211.42 MT. Seller ref: 002/2023 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Patum Vegetable Oil Co.,Ltd. - Delivery Note No. 8300032425, date 24 January 2023 - Shipper by Phenix Trans Service Co.,Ltd. e.g. Car register no. 72-0206. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 	
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		<ul style="list-style-type: none"> • PalmTrace transaction No. TR-57c0d296-2d9e confirmed date 16 January 2023: <ul style="list-style-type: none"> - Certified Sustainable Palm Kernel Oil/IP (CSPK/IP) Quantity: 700 MT. Seller ref: Transfer - Seller: United Palm Oil Industry Public Company Limited (UPOIC) (Member ID: RSPO_PO1000001050) - End Buyer: United Palm Oil Industry Public Company Limited (UPOIC) (Member ID: RSPO_PO1000000539) • PalmTrace transaction No. TR-dcc15b20-2501 confirmed date 26 December 2022: <ul style="list-style-type: none"> - Contract No. CPO(P)/IP-06/1222 Product: Certified Sustainable Palm Oil/IP (CSPO/IP) Quantity: 95.52 MT. Seller ref: 174/2022 PO no. 4510018795 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Lam Soon (Thailand) Public Company Limited-Bangpoo Plant - Delivery Note No. 8300032230, date 21 December 2022 - Shipper by Al Amine Logistics (2015) Co.,Ltd. e.g. Car register no. 70-1168-1217. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 • PalmTrace transaction No. TR-462fe8c9-0639 confirmed date 22 December 2022: <ul style="list-style-type: none"> - Contract No. CPO(P)/IP-05/1222, CPO(P)/IP-06/1222 Product: Certified Sustainable Palm Oil/IP (CSPO/IP) Quantity: 95.69 MT. Seller ref: 172/2022,174/2022 PO no. 4510018770, 4510018795 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Lam Soon (Thailand) Public Company Limited-Bangpoo Plant 	
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		<ul style="list-style-type: none"> - Delivery Note No. 8300032219, date 17 December 2022 - Shipper by Thai Oil and Logistics Partnership. e.g. Car register no. 70-1128-1229. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 • PalmTrace transaction No. TR-7cb4123b-dd42 confirmed date 11 November 2022: <ul style="list-style-type: none"> - Contract No. CSPO/MB-12/1022 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 350.61 MT. Seller ref: 154/2022 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Patum Vegetable Oil Co.,Ltd. - Delivery Note No. 8300031951, date 4 November 2022 - Shipper by Tossaporn Rung-rueng Co.Ltd. e.g. Car register no. 70-1554-1555. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 • PalmTrace transaction No. TR-d206022d-e3de confirmed date 21 October 2022: <ul style="list-style-type: none"> - Contract No. CSPO/MB-10/1022 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 251.6 MT. Seller ref: 144/2022 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Patum Vegetable Oil Co.,Ltd. - Delivery Note No. 8300031754, date 17 October 2022 - Shipper by Thai Oil and Logistics Partnership. e.g. Car register no. 70-1124-1125. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 	
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3.8.9	<p>Outsourcing Activities</p> <p>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.</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>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.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>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.</p>	<p>The company does not engage any independent third parties subcontractors for either warehouse or production activities.</p> <p>UPOIC engages with subcontractors for the transportation CPO and PK products to their customers. These subcontractors were listed and controlled according to ISO9001 requirements. The company applies the supply chain model "IP" and MB, therefore, those subcontractors are not deemed need to be 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:</p> <ul style="list-style-type: none"> - Agreement Name: Agreement For Transport of Crude Palm Oil and Palm kernel Oil. contract # 0127/2023 - Date: 1 January 2022 - Contractor Name: Phoenix Trans service Co., Ltd. - Address: No.24 Soi 9 Maharat Road Tambon Paknam Ampur Mueang Krabi Province <p>The contract agreement indicated that the mill has not discard their legal ownership of all input material (CPO and PK) and the product belong to the buyer. The outsourced process is only for transportation those products to the buyers. The agreement also stated that the certification body (CB) has access to the transporters if an audit is deemed necessary, and to provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	Complied
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 Jan 2023.	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.	Complied

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		Verified during the assessment that there was no new contractor used for physical handling of RSPO products.	
3.8.12	<p>Record keeping</p> <ul style="list-style-type: none"> 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 (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: <ul style="list-style-type: none"> 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). 	The company maintained purchasing and selling certified products using a computerized system, Oil-palm weighting software, and Excel. Records for transferring intermediate material (FFB, CSPO and CSPK) and selling certified CSPO and CSPK back to the previous date of the audit are available and up-to-date.	Complied
3.8.13	<p>Extraction Rate</p> <p>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</p>	<p>According MR lasted meeting on 25 Jan 2023; the target and actual of POM were reviewed as follows;</p> <p>The lasted year,</p>	Complied

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	<p>determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	<p>According MR lasted meeting on 25 Jan 2023; the target and actual of POM were reviewed as follows;</p> <p>The lasted year,</p> <ul style="list-style-type: none"> • OER = 2022 > 18 % , actual 16.26 % • OER = >44.5 % , actual = 44.36 %\PKS = > 5%, actual 5.00% • CAPACITY CPO, > 65 t/FFM/Hr, actual 66.01 • Loss < 2%, actual 1.37% <p>Year 2023 target as</p> <ul style="list-style-type: none"> • OER ≥18 % • PKS = ≥ 5% • CAPACITY CPO, > 65 t/FFM/Hr, • Loss ≤ 1.25% <p>The actual extraction rate</p> <table border="1" data-bbox="1048 922 1756 1305"> <thead> <tr> <th rowspan="2">Year 2023</th> <th colspan="2">OER (CPO)</th> <th colspan="2">KER (PK)</th> </tr> <tr> <th>Certified/IP (18%)</th> <th>Non-Certified</th> <th>Certified/IP</th> <th>Non-Certified</th> </tr> </thead> <tbody> <tr> <td>Jan</td> <td>19.01</td> <td>16.54</td> <td>4.81</td> <td>5.04</td> </tr> <tr> <td>Feb</td> <td>19.99</td> <td>16.37</td> <td>4.74</td> <td>5.77</td> </tr> <tr> <td>Mar</td> <td>20.40</td> <td>17.14</td> <td>5.47</td> <td>54.44</td> </tr> <tr> <td>Apr</td> <td>19.27</td> <td>16.27</td> <td>5.62</td> <td>5.39</td> </tr> <tr> <td>May</td> <td>19.47</td> <td>15.77</td> <td>5.64</td> <td>5.56</td> </tr> <tr> <td>Jun</td> <td>20.26</td> <td>16.95</td> <td>5.37</td> <td>5.26</td> </tr> <tr> <td>Average</td> <td>19.73</td> <td>16.51</td> <td>5.28</td> <td>13.58</td> </tr> </tbody> </table>	Year 2023	OER (CPO)		KER (PK)		Certified/IP (18%)	Non-Certified	Certified/IP	Non-Certified	Jan	19.01	16.54	4.81	5.04	Feb	19.99	16.37	4.74	5.77	Mar	20.40	17.14	5.47	54.44	Apr	19.27	16.27	5.62	5.39	May	19.47	15.77	5.64	5.56	Jun	20.26	16.95	5.37	5.26	Average	19.73	16.51	5.28	13.58	
Year 2023	OER (CPO)			KER (PK)																																											
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		<p>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:</p> <table border="1" data-bbox="1050 496 1975 761"> <thead> <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> </thead> <tbody> <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>18.00-20.00%</td> <td>16.22 %</td> <td>5.24 %</td> <td>5.26%</td> </tr> </tbody> </table>	Year	OER (CPO)		KER (CPK)		Certified/IP	Non-Certified	Certified/IP	Non-Certified	2021-2022	20.05%	16.22 %	5.20%	5.26%	2022-2023	18.00-20.00%	16.22 %	5.24 %	5.26%	
Year	OER (CPO)			KER (CPK)																		
	Certified/IP	Non-Certified	Certified/IP	Non-Certified																		
2021-2022	20.05%	16.22 %	5.20%	5.26%																		
2022-2023	18.00-20.00%	16.22 %	5.24 %	5.26%																		
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	<p>The site decided to use the extraction from the FFB process for the next certificate as follows:</p> <table border="1" data-bbox="1050 952 1975 1197"> <thead> <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> </thead> <tbody> <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 - 20.00%</td> <td>16.22 %</td> <td>5.24 %</td> <td>5.26%</td> </tr> </tbody> </table> <ul style="list-style-type: none"> • The site had to separated IP and MB by downgrade as ratio : CPO/IP : CPO/MB = 95% : 5% of product and PK/IP : • PK/MB = 95% : 5% of product actually at the current time all PK had to downgrade from IP to MB 100% . 	Year	OER (CPO)		KER (CPK)		Certified/IP	Non-Certified	Certified/IP	Non-Certified	2021-2022	20.05%	16.22 %	5.20%	5.26%	2022-2023	18.00 - 20.00%	16.22 %	5.24 %	5.26%	Complied
Year	OER (CPO)			KER (CPK)																		
	Certified/IP	Non-Certified	Certified/IP	Non-Certified																		
2021-2022	20.05%	16.22 %	5.20%	5.26%																		
2022-2023	18.00 - 20.00%	16.22 %	5.24 %	5.26%																		

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<p>3.8.15</p>	<p>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.</p>	<p>The procedure for production recording as in EM-SMR-003 rev. 00/2023, dated 14 Jul 2023, Record Keeping from Jan 2022 to Jun 2023 - has rules out a record keeping for RSPO certified FFB CPO and PK. At the moment, all FFB sources are certified form all estate and non-certified FFB sources coming to UPOIC POM. All records are provided and traceable such as Daily Production Report for UPOIC POM as well as Monthly Balance Report.</p> <p>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.</p> <p>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 CSPO/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:</p> <table border="1" data-bbox="1050 975 1915 1192"> <thead> <tr> <th rowspan="2">Product</th> <th colspan="2">Tank no. and Silo No.</th> </tr> <tr> <th>IP</th> <th>MB</th> </tr> </thead> <tbody> <tr> <td>CPO</td> <td>1, 5, 6 and 9</td> <td>2, 7 and 8</td> </tr> <tr> <td>CPK (Cylo)</td> <td>6 (27 MT/KERNEL)</td> <td>1,2, 3,4 and 5 (Kernel Cylo)</td> </tr> </tbody> </table> <p>All these facilities are prepared and cleaned manually by water cleansing, oil flushing, hot stream flushing and air flushing.</p> <p>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</p>	Product	Tank no. and Silo No.		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)	<p>Complied</p>
Product	Tank no. and Silo No.													
	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)												

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		<p>CSPO/IP, the first 1.0 MT of CSPO are downgraded to the CSPO/MB category (as part of the flushing process).</p> <p>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 CSPO/IP and CSPK/IP.</p> <p>After completing the first 2.0 MT CSPO, which will be channelled/downgrade to CSPO/MB storage tank, the valve will be closed, and CSPO/IP will be diverted to the designated CSPO/IP tank (Tank no. 1, Tank no. 5 ,Tank 6 and Tank no.9).</p> <p>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.</p> <p>The produced CSPK/IP (Downgrade to MB) will be stored in designated kernel drying silos no.4 and 5. These CSPK/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. CSPKO/IP Storage at Tank no. 4, PKO/Non-certified storage Tank no. 3.</p> <p>For transportation, the tank trucks are cleaned by the oil flushing before loading CSPO/IP. The actual CSPO/IP used for flushing is to be downgraded to CSPO/MB. The template for recording the tank truck cleaning is in place, and it is to be accepted by the supervisor before loading CSPO/IP.</p> <p>During the onsite assessment, it was found that storage tanks, machines, pipelines, control valves are clearly and visibly indicated the identification with "CSPO/IP", "CSPK/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.</p>	
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		<p>The site decided to use the extraction from the FFB process for the next certificate as follows:</p> <table border="1" data-bbox="1055 453 1973 668"> <thead> <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> </thead> <tbody> <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 -20.00%</td> <td>16.22 %</td> <td>5.24 %</td> <td>5.26%</td> </tr> </tbody> </table>	Year	OER (CPO)		KER (PK)		Certified/IP	Non-Certified	Certified/IP	Non-Certified	2021-2022	20.05%	16.22 %	5.20%	5.26%	2022 - 2023	18.00 -20.00%	16.22 %	5.24 %	5.26%	
Year	OER (CPO)			KER (PK)																		
	Certified/IP	Non-Certified	Certified/IP	Non-Certified																		
2021-2022	20.05%	16.22 %	5.20%	5.26%																		
2022 - 2023	18.00 -20.00%	16.22 %	5.24 %	5.26%																		
3.8.16	<p>Registration of Transactions</p> <p>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.</p> <p>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.</p>	<p>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.</p> <p>UPOIC POM Shipping Announcement for Sales of CPO and CPK</p> <ul style="list-style-type: none"> • PalmTrace transaction No. TR-665c7142-088a confirmed date 30 June 2023: <ul style="list-style-type: none"> - Contract No. CSPO/MB-17/0623 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 510 MT. Seller ref: 114/2023 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Patum Vegetable Oil Co.,Ltd. - Delivery Note No. 8300033608, date 27 June 2023 - Shipper by Tossaporn Rung-rueng Co.Ltd. e.g. Car register no. 70-1525, 1526. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 • PalmTrace transaction No. TR-bd271f3f-b1b4 confirmed date 17 May 2023: <ul style="list-style-type: none"> - Contract No. CSPO/MB-16/0523 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 304.86 MT. Seller ref: 102/2023 PO no. 4510019189, 4510019209 	Complied																			

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		<ul style="list-style-type: none"> - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Lam Soon (Thailand) Public Company Limited-Bangpoo Plant - Delivery Note No. 8300033430, date 13 May 2023 - Shipper by Tossaporn Rungrueng Co.Ltd.) e.g. Car register no. 70-1989-1990. Address of Seller and Buyer: Complied • PalmTrace transaction No. TR-8483a772-528c confirmed date 19 April 2023: <ul style="list-style-type: none"> - Contract No. CSPO/MB-14/0323 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 125.61 MT. Seller ref: 082/2023 PO no. 4510019067, 451009108 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Lam Soon (Thailand) Public Company Limited-Bangpoo Plant - Delivery Note No. 8300033236, date 08 April 2023 - Shipper by Sang Arun Logistics Co.,Ltd. e.g. Car register no. 70-1277-0493. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 • PalmTrace transaction No. TR-02184dbb-048d confirmed date 10 April 2023: <ul style="list-style-type: none"> - Certified Sustainable Palm Kernel Oil/IP (CSPK/MB) Quantity: 2,000 MT. Seller ref: Transfer - Seller: United Palm Oil Industry Public Company Limited (UPOIC) (Member ID: RSPO_PO1000001050) - End Buyer: United Palm Oil Industry Public Company Limited (UPOIC) (Member ID: RSPO_PO1000000539) • PalmTrace transaction No. TR-236aa4da-e379 confirmed date 28 March 2023: 	
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		<ul style="list-style-type: none"> - Contract No. CPO(P)/IP-01/0223 Product: Certified Sustainable Palm Oil/IP (CSPO/IP) Quantity: 95.35 MT. Seller ref: 029/2023 PO no. 4510018950, 451001952 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Lam Soon (Thailand) Public Company Limited-Bangpoo Plant - Delivery Note No. 8300032955, date 16 March 2023 - Shipper by Thai Oil and Logistics Partnership e.g. Car register no. 70-1106-1107. Address of Seller and Buyer: Complied • PalmTrace transaction No. TR-eade2d04-9411 confirmed date 15 March 2023: <ul style="list-style-type: none"> - Contract No. CPO(P)/IP-01/0223 Product: Certified Sustainable Palm Oil/IP (CSPO/IP) Quantity: 93.45 MT. Seller ref: 029/2023 PO no. 4510018950 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Lam Soon (Thailand) Public Company Limited-Bangpoo Plant - Delivery Note No. 8300032784, date 1 March 2023 - Shipper by Sang Arun Logistics Co.,Ltd. e.g. Car register no. 70-2603-4150. Address of Seller and Buyer: Complied • PalmTrace transaction No. TR-eaef5c9f-c2ab confirmed date 13 March 2023: <ul style="list-style-type: none"> - Contract No. CSPO/MB-06/0623 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 127.35 MT. Seller ref: 033/2023 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Patum Vegetable Oil Co.,Ltd. - Delivery Note No. 8300032793, date 02 March 2023 - Shipper by Thai Oil and Logistics Partnership e.g. Car register no. 70-1124-1125. Address of Seller and Buyer: Complied 	
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		<ul style="list-style-type: none"> - Certification no. BVC-RSPO-20171015-01 • PalmTrace transaction No. TR-bf3597ce-7166 confirmed date 16 February 2023: <ul style="list-style-type: none"> - Contract No. CSPO/MB-07/0223 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 286.81 MT. Seller ref: 035/2023 PO no. 4510018962 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Lam Soon (Thailand) Public Company Limited-Bangpoo Plant - Delivery Note No. 8300032793, date 02 March 2023 - Shipper by Phenix Trans Service Co.,Ltd. e.g. Car register no. 64-2564-2822. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 • PalmTrace transaction No. TR-5a07dff3-ea16 confirmed date 27 January 2023: <ul style="list-style-type: none"> - Contract No. CSPO/MB-01/0223 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 211.42 MT. Seller ref: 002/2023 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Patum Vegetable Oil Co.,Ltd. - Delivery Note No. 8300032425, date 24 January 2023 - Shipper by Phenix Trans Service Co.,Ltd. e.g. Car register no. 72-0206. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 • PalmTrace transaction No. TR-57c0d296-2d9e confirmed date 16 January 2023: <ul style="list-style-type: none"> - Certified Sustainable Palm Kernel Oil/IP (CSPK/IP) Quantity: 700 MT. Seller ref: Transfer 	
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		<ul style="list-style-type: none"> - Seller: United Palm Oil Industry Public Company Limited (UPOIC) (Member ID: RSPO_PO1000001050) - End Buyer: United Palm Oil Industry Public Company Limited (UPOIC) (Member ID: RSPO_PO1000000539) • PalmTrace transaction No. TR-dcc15b20-2501 confirmed date 26 December 2022: <ul style="list-style-type: none"> - Contract No. CPO(P)/IP-06/1222 Product: Certified Sustainable Palm Oil/IP (CSPO/IP) Quantity: 95.52 MT. Seller ref: 174/2022 PO no. 4510018795 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Lam Soon (Thailand) Public Company Limited-Bangpoo Plant - Delivery Note No. 8300032230, date 21 December 2022 - Shipper by Al Amine Logistics (2015) Co.,Ltd. e.g. Car register no. 70-1168-1217. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 • PalmTrace transaction No. TR-462fe8c9-0639 confirmed date 22 December 2022: <ul style="list-style-type: none"> - Contract No. CPO(P)/IP-05/1222, CPO(P)/IP-06/1222 Product: Certified Sustainable Palm Oil/IP (CSPO/IP) Quantity: 95.69 MT. Seller ref: 172/2022,174/2022 PO no. 4510018770, 4510018795 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Lam Soon (Thailand) Public Company Limited-Bangpoo Plant - Delivery Note No. 8300032219, date 17 December 2022 - Shipper by Thai Oil and Logistics Partnership. e.g. Car register no. 70-1128-1229. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 	
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		<ul style="list-style-type: none"> • PalmTrace transaction No. TR-7cb4123b-dd42 confirmed date 11 November 2022: <ul style="list-style-type: none"> - Contract No. CSPO/MB-12/1022 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 350.61 MT. Seller ref: 154/2022 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Patum Vegetable Oil Co.,Ltd. - Delivery Note No. 8300031951, date 4 November 2022 - Shipper by Tossaporn Rung-rueng Co.Ltd. e.g. Car register no. 70-1554-1555. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 • PalmTrace transaction No. TR-d206022d-e3de confirmed date 21 October 2022: <ul style="list-style-type: none"> - Contract No. CSPO/MB-10/1022 Product: Certified Sustainable Palm Oil/MB (CSPO/MB) Quantity: 251.6 MT. Seller ref: 144/2022 - Seller: United Palm Oil Industry Public Company Limited (UPOIC) - End Buyer: Patum Vegetable Oil Co.,Ltd. - Delivery Note No. 8300031754, date 17 October 2022 - Shipper by Thai Oil and Logistics Partnership. e.g. Car register no. 70-1124-1125. Address of Seller and Buyer: Complied - Certification no. BVC-RSPO-20171015-01 	
3.8.17	<p>Claims</p> <p>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.</p>	<p>RSPO trademark was not used. Nonetheless, the facility is aware of the requirements of the RSPO Rules on Market Communications and Claims.</p>	Complied
<p>General corporate communications</p>			

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4.1	<p>A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.</p>	<p>The following was communicated in the website: http://www.upoic.co.th/knowledge.php?lang=en&action=view&cate=6&cid=2 United palm oil industry public company limited (UPOIC) is a subsidiary company of Lam Soon Group . The Company owns large oil palm plantations in Krabi and Surathani provinces with a combined planted area of more than 3717.52 ha and extracts crude palm oil (CPO) from fresh fruit bunch (FFB) of oil palm fruits, UPOIC is producing and selling palm products, such as crude palm oil, palm kernels and crude palm kernel oil. All our products are 100% traceable to the source. 100% RSPO compliant with all criteria for processing RSPO certified oil palm products in the Group.</p>	Complied
4.2	<p>In corporate communications a member is allowed to:</p> <ul style="list-style-type: none"> • Display its RSPO membership status • Display the RSPO web address (www.rspo.org) • State that the member supports the work of the RSPO • State the member's history with regard to the RSPO. • Use the RSPO trademark to promote its membership of the RSPO. <p>Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text 'Check our progress at www.rspo.org' where the link must lead to the member's profile page.</p>	<p>The communication in http://www.upoic.co.th/knowledge.php?lang=en&action=view&cate=6&cid=2 states that all products are 100% traceable to the source and 100% compliant with all criteria for processing RSPO certified oil palm products in the Group.</p>	Complied
4.3	<p>In corporate communications RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.</p>	<p>The communication in http://www.upoic.co.th/knowledge.php?lang=en&action=view&cate=6&cid=2 states that all products are 100% traceable to the source and 100% compliant with all criteria for processing RSPO certified oil palm products in the Group.</p>	Complied
4.4	<p>Members must ensure that all communication is consistent, clear and cannot mislead consumers or other stakeholders as to the</p>	<p>The communication in http://www.upoic.co.th/knowledge.php?lang=en&action=view&cate=6&cid=2</p>	Complied

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	certified content of oil palm products in the member's own products.	states that all products are 100% traceable to the source and 100% compliant with all criteria for processing RSPO certified oil palm products in the Group.	
4.5	Members are not allowed to use the RSPO corporate logo as shown in the RSPO Rules on Market Communications & Claims document. This is for the sole use of the RSPO secretariat.	There is no RSPO corporate logo has been used in the website, official documents, or official letterhead template.	Complied
Business to business communications			
5.1	Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products.	The business to business communication is through the delivery documents. However the communication is mainly of the RSPO certificate number and product description. There is no trademark used.	Complied
5.2	When confirming the sale of certified oil palm products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	The business to business communication is through the delivery documents. However the communication is mainly of the RSPO certificate number and product description. There is no trademark used.	Complied
5.3	Where a distributor or wholesaler takes title to products containing certified sustainable oil palm products, the requirements of the RSPO SCCS can follow either of two options: a) If the distributor or wholesaler holds only a Distributor license, it may only communicate RSPO-certified oil palm products by linking the product to the manufacturer using the manufacturer's SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products it is essential that customers are aware that the product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation.	UPOIC is not a distributor or wholesaler. Not Applicable.	Not Applicable

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	b) If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.		
5.4	<p>A certified member can provide information to its customers detailing the presence of certified palm oil contained within a product even if it is not eligible for a product-specific under RSPO rules. The end product must not be labelled as certified or sold in such a way that implies RSPO certification.</p> <p>For example, a retailer or food service company may require a breakdown of all palm based ingredients within an end product and the certified status of each. This information may be provided by a certified RSPO member without constituting a product-specific claim.</p>	UPOIC Mill is producing CPO and PK. The communication provided in the delivery documents has provided clear description of the products. There is no product labelling.	Complied
MODULE A – IDENTITY PRESERVED & SEGREGATED SPECIFIC RULES (delete if not applicable)			
Certified oil palm content (IP)			
	For IP, 95% or above of the oil palm content must be RSPO IP-certified.	<p>United palm oil industry public company limited (UPOIC) is certified for production of RSPO CPO and PK, the supply chain module is IP, therefore all claim based on 100% certified palm product.</p> <p>UPOIC POM kept their certified CPO product to the Tank farm which located in UPOIC Mill by separated tank storage for kept, the CSPO/IP tank were kept at Tank no. 1, 5, 6 and 9, for the CPO/MB and non certified kept at tank no. 2, 7 and 8</p> <p>The produced CSPK/IP (Downgrade to MB) will be stored in designated kernel drying silos no.4 and 5. These CSPK/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.</p>	Complied
	For SG, 95% or above of the oil palm content must be SG, or a combination of SG and IP.	The UPOIC not implement the SG product	Not Applicable

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	<p>Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the volume of non-certified oil palm products must be covered by the purchase of RSPO Credits of equivalent volume.</p>	<p>UPOIC is certified RSPO CPO and PK, the supply chain module is IP and MB, therefore all claims are based on 100% certified palm products, separated 95% of IP and 5% of MB of CPO and the CPK is IP 100%. According to the CPO/IP, CPO/MB, and CPK/MB volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO or PK volume sold under IP and MB model is considered 100% content.</p>	<p>Complied</p>
Labelling and trademark (IP)			
	<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> • RSPO trademark which includes the tag 'CERTIFIED' or • RSPO trademark which includes the tag 'This product contains certified sustainable palm oil'. Wherever a RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4pt (1.4 mm or 0.06 inch). In on-pack communications, the RSPO trademark can be printed anywhere on the pack. 	<p>There was no on product label claims for the RSPO Supply Chain implementation in UPOIC.</p>	<p>Complied</p>
Messaging (IP)			
	<p>Messaging ALLOWED in storytelling in product-related communications may include some or all of the following elements:</p> <ul style="list-style-type: none"> • The oil palm products contained in this product have been certified to come from RSPO sources. www.rspo.org • By choosing this product, you are sure it contains RSPO-certified palm oil. For more information: www.rspo.org • RSPO-certified sustainable oil palm products were kept apart from other oil palm products throughout the supply chain. www.rspo.org 	<p>There was no on product label claims for the RSPO Supply Chain implementation in UPOIC.</p>	<p>Complied</p>

	<ul style="list-style-type: none"> • Certified sustainable oil palm products can be traced back to RSPO-certified mills and plantations. www.rspo.org • The entire supply chain is monitored by independent, RSPO-accredited auditors. www.rspo.org • RSPO-certified sustainable palm oil has been produced to stringent environmental and social criteria. www.rspo.org • References to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown by company records. 		
MODULE B – MASS BALANCE SPECIFIC RULES			
Minimum Mass Balance content			
	95% or above of the oil palm content must be RSPO MB-certified.	<p>UPOIC is certified RSPO CPO and PK, the supply chain module is IP and MB, therefore all claims are based on 100% certified palm products, separated 95% of IP and 5% of MB of CPO and the CPK is IP 100%.</p> <p>According to the CPO/IP, CPO/MB, and CPK/MB volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO or PK volume sold under MB model (By downgrade) is considered 100% content.</p>	Complied
	Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the non-certified volume must be covered by equivalent volume of RSPO Credits.	According to the CPO/IP, CPO/MB, and CPK/MB volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO or PK volume sold under MB model (By downgrade) is considered 100% content.	Complied
Labelling and trademark (MB)			
	<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> • Surrounded by the text: 'Certified sustainable palm oil'. 	There was no on product label claims for the RSPO Supply Chain implementation in UPOIC.	Complied

	<ul style="list-style-type: none"> • The RSPO label MUST contain the tag 'MIXED'. The tag MIXED designates oil palm products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag 'MIXED' on a product does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim. • The RSPO label can also include the statement: '[The palm oil contained in this product] contributes to the production of certified sustainable palm oil'. • Wherever the RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4 pt (1.4 mm or 0.06 inch). • In on-pack communications, the RSPO trademark can be printed anywhere on the pack. Further guidance on use of the trademark is provided in the RSPO Trademark License Terms and Conditions and in Annex 1 of the Rules on Market Communications & Claims document. 		
Messaging (MB)			
	<p>Messaging ALLOWED in storytelling in product-related communications includes:</p> <ul style="list-style-type: none"> • [Oil palm products]/[palm oil]/[palm kernel oil] from RSPO-certified mills and plantations were mixed with non-certified oil palm products in the supply chain. • The volume of [oil palm products][palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations. 	<p>There was no on product label claims for the RSPO Supply Chain implementation in UPOIC.</p>	<p>Complied</p>

	<p>In off-product communications, reference to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown in company records is allowed.</p> <p>Messaging NOT ALLOWED in storytelling in product-related communications:</p> <ul style="list-style-type: none"> Anything that can lead consumers to believe that RSPO-certified palm products are (certified to be) part of the product. 		
<p>Principle 4: Respect community and human rights and deliver benefit</p>			
<p>Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.</p>			
<p>Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.</p>			
<p>4.1.1</p>	<p>(C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and 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.</p> <p>- Critical (Major) compliance -</p>	<p>United Palm Oil Industry Public Company Limited (UPOIC) has established Policy HRA 14/2022 Human Rights Policy including prohibiting retaliation against Human Rights Defenders (HRD) update on 3 Jan 2022 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. Moreover, Company policies for OSH, labour, human rights, reproductive rights, sexual harassment & violence, child labour, sustainable agriculture policy, RSPO policy, RTE policy, Code of Conduct and Business Ethics, Environmental Policy, Freedom of Association and Right to Collective Bargaining and Equal Opportunity. The company does not use any contracted security forces. 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.</p> <p>During the interview with sampled workers from the mill and estate and sampling stakeholder, the communication process/practice covers all casual</p>	<p>Complied</p>

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		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, Chaiburi, Banmak, Khonoi and Tabplic 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.			
4.2.1	(C) The mutually agreed upon system, open to all affected parties, resolves dispute in an effective, timely and appropriate manner, ensuring 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 -	Procedure for communication and grievance; PM-EMR-005 rev 17 Apr 2019 is in place and Policy complaint and grievance and public announcement HRA 01/2022 the complaint and grievance committees contain with 16 persons such as Mr. Supotch, Mr. Wisan update on 3 Jan 2022 and Policy HRA 14/2022 Human Rights including prohibiting retaliation against Human Rights Defenders (HRD) update on 3 Jan 2022. 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 14/2022 Human Rights including prohibiting retaliation against Human Rights Defenders (HRD), the anonymity of the complainant is to be well maintained.	Complied
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 17 Apr 2019 and the Policy complaint and grievance and public announcement HRA 01/2022 complaint and grievance committees contain 16 persons such as Mr. Supotch, and Mr. Wisan update on 3 Jan 2022 were developed to provide a way to reduce	Complied

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		<p>risks from company employees, offer external stakeholders an effective avenue for expressing concerns achieving remedies, and promote a mutually constructive relationship with all relevant stakeholders and the company.</p> <p>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.</p> <p>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.</p> <p>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 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.</p>	
<p>4.2.3</p>	<p>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.</p> <p>- Minor compliance –</p>	<p>The Unit of certification has documented all processes of complaint and grievances resolution in the Complaint and Grievance Logbook. Reviewed the Grievance Records July 2022 to June 2023 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.</p>	<p>Complied</p>
<p>4.2.4</p>	<p>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.</p>	<p>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</p>	<p>Complied</p>

	- Minor compliance -	including stakeholder consultation was not found complaints from all stakeholders (internal and external stakeholders).	
Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.			
4.3.1	<p>Contributions to community development that are based on the results of consultation with local communities are demonstrated</p> <p>- Minor compliance -</p>	<p>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 :</p> <ul style="list-style-type: none"> • On July 9, 2022, United Palm Oil Industry Public Company Limited (Suan Ban Mak) was a part of the Robe Offering Ceremony to contribute to the fund for the construction of the Ubosot at Khao Phra Temple, Village No. 6, Bang Sawan Subdistrict, Phra Saeng District, Surat Thani Province. • On November 28, 2022, United Palm Oil Industry Public Company Limited (Suan Ban Mak) sponsored plastic container to be used as garbage bins in the project of wet bins to reduce global warming of Moo 6, Ban Mak, in the amount of 30 units for the community in Moo 6, Bang Sawan Subdistrict, Phra Saeng District, Surat Thani Province. • On December 16, 2022, United Palm Oil Industry Public Company Limited welcomed community leaders and farmers groups. Visit activities and learn about palm plantation management and recommend quality palm cuttings for the production process. • On March 4, 2023, United Palm Oil Industry Public Company Limited donated a budget to support the organization of the International Day of Persons with Disabilities in Krabi Province for the year 2023 with people developing society 	Complied

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		<p>and human security. Krabi province. Mr. Sira Srimekchaikun is the representative in receiving the delivery.</p> <ul style="list-style-type: none"> • On April 11, 2023, United Palm Oil Industry Public Company Limited organized an activity to clean the area. Road surface for safety in the use of road vehicles during the Songkran Festival of the year 2023, with cooperation from the Khao Phanom Highway Division in facilitating activities and traffic management during the activities. • On June 14, 2023, United Palm Oil Industry Public Company Limited donated fertilizer to help farmers. 	
<p>Criteria 4.4: The unit of certification contributes to local sustainable development as agreed by local communities.</p>			
<p>4.4.1</p>	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>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.</p>	<p>Complied</p>

<p>4.4.2</p>	<p>Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include:</p> <p>- Minor compliance -</p> <p>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;</p> <p>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;</p> <p>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.</p>	<p>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.</p>	<p>Complied</p>
<p>4.4.3</p>	<p>(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).</p> <p>- Critical (Major) compliance -</p>	<p>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.</p>	<p>Complied</p>
<p>4.4.4</p>	<p>All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.</p> <p>- Minor compliance -</p>	<p>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 time of audit through interviewed with the local communities. Boundary stone and trenches were available to demarcate the boundary of land.</p>	<p>Complied</p>

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4.4.5	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>Discussion with the Head of the village (Stakeholders) that they have selected their own representative to negotiate with UPOIC. There was no legal counsel representing the village. The village chief and the government confirmed that there is no required legal counsel.</p>	Complied
4.4.6	<p>There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.</p> <p>- Minor compliance -</p>	<p>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.</p>	Complied
<p>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.</p>			
4.5.1	<p>(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.</p> <p>- Critical (Major) compliance -</p>	<p>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.</p>	Not Applicable
4.5.2	<p>(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 the option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.</p> <p>- Critical (Major) compliance -</p>	<p>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.</p>	Not Applicable
4.5.3	<p>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</p>	<p>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,</p>	Not Applicable

	<p>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.</p> <p>- Minor compliance -</p>	<p>customary or user rights, without their FPIC. Thus this criterion is not applicable.</p>	
4.5.4	<p>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</p> <p>- Minor compliance -</p>	<p>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.</p>	Not Applicable
4.5.5	<p>Evidence is available that the affected communities and rights holders have had the option to access 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.</p> <p>- Minor compliance -</p>	<p>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.</p>	Not Applicable
4.5.6	<p>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.</p> <p>- Minor compliance -</p>	<p>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.</p>	Not Applicable
4.5.7	<p>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.</p> <p>- Minor compliance -</p>	<p>At the time, no new development after 15 November 2018 in scope of certificate holder. Thus this criterion is not applicable.</p>	Not Applicable

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4.5.8	<p>(C) New lands are not acquired in areas inhabited by communities in voluntary isolation.</p> <p>- Critical (Major) compliance -</p>	<p>At the time, no new development after 15 November 2018 in scope of certificate holder. Thus this criterion is not applicable.</p>	<p>Not Applicable</p>
<p>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.</p>			
4.6.1	<p>(C) A mutually agreed upon procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.</p> <p>- Critical (Major) compliance -</p>	<p>UPOIC has developed procedure on PM- RSPO-002 Rev.01 Eff. Dated 20 Aug 2021. 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.</p> <p>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.</p>	<p>Complied</p>
4.6.2	<p>(C) A mutually agreed upon 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.</p> <p>- Critical (Major) compliance -</p>	<p>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.</p>	<p>Complied</p>
4.6.3	<p>Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.</p> <p>- Minor compliance -</p>	<p>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</p>	<p>Complied</p>

		<p>company is currently implementing equal opportunities for workers through the following:</p> <ul style="list-style-type: none"> • 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. • 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	<p>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.</p> <p>- Minor compliance -</p>	<p>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 (Procedure no.6.10) 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.</p>	Complied
<p>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.</p>			
4.7.1	<p>(C) A mutually agreed upon procedure for identifying people entitled to compensation is in place.</p>	<p>UPOIC has developed procedure on “EM-SMR-002, Rev. 04/2020, dated 26 Jun 2020 and PM-RSPO-002 Rev.01 Dated 20 Aug 2021. The objective of the procedure is to handle and monitor issues raised from local communities on</p>	Complied

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	- Critical (Major) compliance -	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.	
4.7.2	(C) A mutually agreed upon 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.01 Dated 20 Aug 2021) was established. Procedure for remediation and compensation ("EM-SMR-002, Rev. 04/2020, dated 26 Jun 2020 and PM-RSPO-002 Rev.01 Dated 20 Aug 2021) 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.01 Dated 20 Aug 2021) was established. Procedure for remediation and compensation (Procedure no.6.10)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 -	Based on interviews with stakeholders and document review, there was no land acquisition by UPOIC since the last assessment. Therefore, neither any customary land nor issue of disputes occurred within UPOIC certification units where requires to have compensation or FPIC process	Complied
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.	Based on interviews with stakeholders and document review, there was no land acquisition by UPOIC since the last assessment. Therefore, neither any customary land nor issue of disputes occurred within UPOIC certification units where requires to have compensation or FPIC process	Complied

	- Critical (Major) compliance -		
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 rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4). - Minor compliance -	Based on interviews with stakeholders and document review, there was no land acquisition by UPOIC since the last assessment. Therefore, neither any customary land nor issue of disputes occurred within UPOIC certification units where requires to have compensation or FPIC process	Complied
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable). - Minor compliance -	Based on interviews with stakeholders and document review, there was no land acquisition by UPOIC since the last assessment. Therefore, neither any customary land nor issue of disputes occurred within UPOIC certification units where requires to have compensation or FPIC process	Complied
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.			
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders. - Minor compliance -	This criterion not applicable to this assessment. According no Smallholder under this certify Unit. However, the Price sets on behalf of government. The FFB price are publicly available and accessible by smallholders in notice boards of UPOIC smallholder offices, Village’s notice board, etc. - Sighted FFB price for UPOIC Mill for period 17-23 July 2023 gate price at 5.20- 5.30 baht/kgs.	Complied
5.1.2	(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders. - Critical (Major) compliance -	This criterion not applicable to this assessment. According no Smallholder under this certify Unit. However, the Price sets on behalf of government. The FFB price are publicly available and accessible by smallholders in notice boards of UPOIC smallholder offices, Village’s notice board, etc.	Complied

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		- Sighted FFB price for UPOIC Mill for period 17-23 July 2023 gate price at 5.20- 5.30 baht/kgs.	
5.1.3	(C) Fair pricing, including premium pricing, when applicable, is agreed upon with smallholders in the supply base and documented. - Critical (Major) compliance -	The Price sets on behalf of government. The FFB price are publicly available and accessible by smallholders in notice boards of UPOIC smallholder offices, Village's notice board, etc. - Sighted FFB price for UPOIC Mill for period 17-23 July 2023 gate price at 5.20- 5.30 baht/kgs.	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 Mrs. Jinda K. (Casual worker) 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. Other than that, the company's policy is to strengthen women	Complied
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe. - Minor compliance -	There is no specific contract between smallholder and the company. Based on interview with sample of smallholders, as well as document 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. 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.	Complied
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.	Complied

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5.1.7	Weighing equipment for trading is verified annually in compliance with national law and regulation. [(Weights and Measures Act, B.E.2542 (1999)]. - Minor compliance -	Weighbridges used for determining payment to casual workers are verified by Central Bureau of Weights and Measures by Dep Internal Trade sampling certificate as Weighing number ST-0059-54, Model 205DC, S/N E04211-0064, CAP 80,000 kgs, calibrate on 02 May 2022 valid till 02 May 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 run the internal control system (ICS), who hold the certificates, and who holds and sell the certified material. - Minor compliance -	This criterion not applicable to this assessment. According no Smallholder under this certify Unit.	Not Applicable
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 -	Procedure for communication and grievance; PM-EMR-005 rev 17 Apr 2019 is in place and Policy complaint and grievance and public announcement HRA 01/2022 the complaint and grievance committees contain with 16 persons such as Mr. Supotch, Mr. Wisan update on 3 Jan 2022 and Policy HRA 14/2022 Human Rights including prohibiting retaliation against Human Rights Defenders (HRD) update on 3 Jan 2022. 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. The company has maintained Grievances Logbook. There was a grievance from stakeholders in 2022 regarding the FFB was not collected by the company. This grievance has been described refers to indicator 4.2.3. All sampling understood how to make a complaint/grievance. Interviews with group members and workers knew that they understood the mechanism to submit a complaint and grievances. Based on document verification, there is no complaint/grievances from group member and worker from 2022 to 2023.	Complied
Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			

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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 not applicable to this assessment. According no Smallholder under this certify Unit.	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 Independent Smallholder Standard). - Minor compliance –	This criterion not applicable to this assessment. According no Smallholder under this certify Unit.	Not Applicable
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote the legality of FFB production. - Minor compliance -	This criterion not applicable to this assessment. According no Smallholder under this certify Unit.	Not Applicable
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	This criterion not applicable to this assessment. According no Smallholder under this certify Unit.	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 not applicable to this assessment. According no Smallholder under this certify Unit.	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.			
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,	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 11/2021) and Human	Complied

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	<p>sexual orientation, gender identity, union membership, political affiliation or age.</p> <p>- Critical (Major) compliance -</p>	<p>Right policy (HRA08/2021), and Plantation contractor Procurement (HRA21/2021). These policies were widely available and displayed in local languages, "Thai language", and signed by Ms Anchalee (Management Director) on January 4, 2021. 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.</p>	
<p>6.1.2</p>	<p>(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.</p> <p>- Critical (Major) compliance –</p>	<p>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.</p>	<p>Complied</p>
<p>6.1.3</p>	<p>The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualifications and medical fitness necessary for the jobs available.</p> <p>- Minor compliance -</p>	<p>The Recruitment SOPs (PM-HRA-002 rev 06/2017 eff. 12/02/2017) 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 the in discriminately policy as announcement policy no. HRA 09/2022 Human resource management policy update on 3 Jan 2022 during the recruitment selection, hiring and promotion process.</p> <p>Based on a list of employees (30 June 2023) and interview results with employees and management revealed that the company is currently implementing equal opportunities for workers through the following:</p> <ul style="list-style-type: none"> • 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) 	<p>Complied</p>

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		<ul style="list-style-type: none"> • 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. 	
6.1.4	<p>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.</p> <p>- Minor compliance -</p>	<p>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 discrimination from pregnant test as part of criteria for new employee recruitment.</p>	Complied
6.1.5	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>UPOIC have appointed a person for Social Issue Committee (Gentle committee), 11 females of the members, including workers at the estate (Ms. Siyaporn from Chaiburi Estate) and POM (Ms. Saowaros safety officer), are sitting in the committee. The issues related to opportunities for improvement for women were 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.</p>	Complied
6.1.6	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>Reviewed the payslips for both gender, male and female workers found that they are paying the minimum wage, Krabi and Surathani province is 340 Baht/day, since 1 Oct 2022. 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</p>	Complied

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		more than minimum wages based on the performance of each day (340-1,200 baht/day).	
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).			
6.2.1	<p>(C) Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in Thai languages (Thai) and explained to them in language they understand.</p> <p>- Critical (Major) compliance -</p>	<p>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.</p>	Complied
6.2.2	<p>(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 requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members.</p> <p>- Critical (Major) compliance -</p>	<p>Based on document review, the employment contract has regulated the elements of employment, it has described clauses of:</p> <ul style="list-style-type: none"> • Position • Grade/ Level • Remuneration • Designation/Start Dates • Place of Recruitment • Working Hours • Working Schedule • Overtime • Annual Leave • Superannuation 	Complied

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		<ul style="list-style-type: none"> • Probationary Period • Maternity Leave • Housing • Medical Treatment • Termination of the agreement <p>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.</p>	
6.2.3	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>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.</p> <p>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 particulars of their wages for the pay period concerned each time they are paid. The working hour is as following detail;</p> <ul style="list-style-type: none"> • 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) 	Complied

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		<ul style="list-style-type: none"> • Manual record and fingers scanning was used to record working hours. • Public holiday in the year 2021 and 2022 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). <p>Verified all documents from sampling, such as employee no. ID 1374, 100713, 100624, 100689, 100253, 100260 and 100274 provided all employees with all benefits, all leave cases are compliant. Found no deduction was during verification. Confirmed that the certification unit complied with local law define in detail as above. (Labour law Act B.E.2541).</p>	
6.2.4	<p>(C) Where no such public facilities are available or accessible, the unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, including the ILO Guidance on Workers’ Housing Recommendation No. 115, is 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.</p> <p>- Critical (Major) compliance -</p>	<p>Based on field observation to BANNMAK Estate, Chaiburi estate, TUBLIC Plantation, KOANOI 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.</p> <p>The auditors found that the housing number in BANNMAK Estate, Chaiburi estate, TUBLIC Plantation, KOANOI Estate are not sufficient to cover the number of workers. For instance, there are some housed that are supposed to be occupied by 1 families in maximum but factually occupied by 3 until 4 families. The company has shown justifications, such as Housing Census in every plantation/mill, stated that the management has known that the housing number is not sufficient.</p>	Complied

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6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>Even though affordable food could not provide by estate to all workers directly for free, estates could 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 worker they wear satisfied that condition and the price.</p>	Complied
6.2.6	<p>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.</p> <p>- Minor compliance -</p>	<p>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 :</p> <ul style="list-style-type: none"> • The minimum wage for Krabi and Surathani province is 340 Baht/day. Since on 1 Oct 2022 • 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 (340 baht/day and 10,200 baht/month) • For Daily workers and casual workers at plantation paid twice a month on 7 and 22 of each month, verified found that higher than 340. 	Complied
<p>PROCEDURAL NOTE:</p> <p>Refer to the RSPO Guidance for Implementing a Decent Living Wage, June 2019</p>			
6.2.7	<p>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.</p> <p>- Minor compliance –</p>	<p>UPOIC had to survey the DLW for all workers lasted conducted on 1 Nov 2022. After conclusion found the impact of rising gas and electricity costs increases household expenses., At the end of September 2022, the average headline inflation was 7.3%, and the average core inflation was 3.1%, affected by the Russo-Ukrainian War. and the COVID-19 situation and Most of the additional</p>	Complied

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		<p>income comes from the agricultural sector such as palm plantation, animal husbandry, etc.</p> <p>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 Oct 2022 such The minimum wage for Krabi province and Surathhani province is 340 Baht/day.</p>	
<p>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.</p>			
6.3.1	<p>(C) A published statement recognising freedom of association and right to collective bargaining in Thai languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>A published statement recognizing freedom of association is available. It is contained in Policy on Labour Relation (HR01/2021) and Protection of Human Rights Defenders Policy (HR08/2021) established on dated 4 Jan 2021 signed by Ms Anchalee (Managing Director). 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.</p> <p>Moreover, the company has established a welfare committee with 5 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 15 May 2023.</p>	Complied

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6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or workers’ representatives, who are freely elected, are documented in Thai languages and made available upon request.</p> <p>- Minor compliance -</p>	<p>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 15 May 2023.</p>	Complied
6.3.3	<p>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.</p> <p>- Minor compliance -</p>	<p>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.</p>	Complied
Criteria 6.4: Children are not employed or exploited.			
6.4.1	<p>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.</p> <p>- Minor compliance -</p>	<p>UPOIC established a policy indicated that will never employ and use any child labour under the age of 18 years old. (Child Labour Policy (HRA 07/2021). 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.</p> <p>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</p>	Complied

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		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.	
6.4.2	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>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.</p> <p>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 KN Estate BD 28 Apr 2004 joining date 1 Apr 2023 to 30 Jun 2023, at joining age 19 year old. And resigned on 16 Jun 2023 (completely 18 years old of age before joining date at Kono estate.</p>	Complied
6.4.3	<p>(C) Young workers may be employed only for non-hazardous work, with protective restrictions in place for that work.</p> <p>- Critical (Major) compliance -</p>	<p>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, it was not found a child labor in the field.</p>	Complied
6.4.4	<p>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.</p> <p>- Minor compliance -</p>	<p>The unit of Certificate established a policy that will never employ and use any child labour under the age of 18 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 16/2023, date 03 Jan 2023. 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</p>	Complied

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		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.			
6.5.1	<p>(C) A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>The prohibition of sexual harassment and violence is described in policy for prohibited sexual harassment (HRA10/2021) established on 4 Jan 2021 approved by Ms Anchalee (Managing Director) and updated as HRA 14/2023 , date 03 Jan 2023. That policy has been documented, implemented, and communicated to all for estate and mill on 04 Jan 2021. 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. 13 Gender committee members were appointed (HRA 02/2021) by top management on 4 Jan 2021 and update on 3 Jan 2023. The latest meeting for the gender committee was conducted on 10 Jan 2023. 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</p>	Complied
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>Policy on the Company's Reproductive Rights was signed and released 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.</p>	Complied

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<p>6.5.3</p>	<p>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.</p> <p>- Minor compliance -</p>	<p>The unit of certification established procedure for Occupational health & Safety, Risk Assessment and evaluate procedure (SAF-001) and Risk Assessment and Hazard identify: FM-SAF -003, Healthy and Safety and SAI policy announcement on 17 Sep 2019.</p> <p>Risk assessment was planned to be reviewed at least once a year and in case of change taken in the system. The Risk assessment Report (FM- SAF-003) was established in POM and all estates. Available report was sampling during site visit as follows</p> <ul style="list-style-type: none"> • POM; Update on 2 Jan 2022 established by Ms Saowaros and Approve by Mr. Supotch (SMR) • Kono estates; Update on 27 Jan 2022 established by Ms Siriyaporn, review by Mr. Jomjessada and Approve by Mr. Wisan (Estate Manager) • Kaokean estates; Update on 5 Jan 2022 by Ms Nongluck T. review by Mr Kumjat L. and approved by Mr. Jaran I. (Estates Manager) <p>Severity and likelihood are set as basic criteria for assessment of risk. Medium and high risks in the system were controlled by subsequent 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.</p>	<p>Complied</p>
<p>6.5.4</p>	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p>	<p>The Unit of certification has documented all processes of complaint and grievances resolution in the Complaint and Grievance Logbook. Reviewed the Grievance Records July 2022 to June 2023 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</p>	<p>Complied</p>

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		stakeholders (if any) and then take action follows the procedure and report to top management. Since form lasted assessment not found the complaint.	
Criteria 6.6: No forms of forced or trafficked labour are used.			
6.6.1	<p>(C) All work is voluntary and the following are prohibited:</p> <ul style="list-style-type: none"> • 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. <p>- Critical (Major) compliance -</p>	<p>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.</p> <p>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.</p> <p>Based on audit in Estate and Mill, management provide company policies awareness: Against Forced or Trafficked Labor Policy, Child Labor Policy, Equal Employment Opportunity Policy lasted update on .</p>	Complied
6.6.2	<p>(C) Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>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.</p> <p>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. However 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</p>	Non-compliance

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		workers, temporary workers, and casual workers for guiding to practice complies with the law defined. major NCR	
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	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>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 dated 16 April 2022, valid with 2 years (16 April 2022 - 15 April 2024) 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.</p> <p>Regular meetings were conducted every months to discuss Health and Safety Issues. Sighted OHS committee Meeting Minutes dated 5 May 2023 and welfare are discussed at these meetings no.4/2023. 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.</p>	Complied
6.7.2	<p>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.</p> <p>- Minor compliance -</p>	<p>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</p>	Complied
6.7.3	<p>(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 potentially hazardous operations, such as pesticide</p>	<p>PPE Matrix F-SH-011(F-SH-011-00) for each department; Palm Harvested found Boot and leather glove was establish from task risk assessment in each department. Based on document review, the company was provided some PPE</p>	Complied

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	<p>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.</p> <p>- Critical (Major) compliance -</p>	<p>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.</p>																						
<p>6.7.4</p>	<p>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 the Social Security Act B.E. 2533 (1990) and its amendments, and Workmen's Compensation Act B.E. 2537 (1994) and its amendments, respectively, or by the unit of certification.</p> <p>- Minor compliance -</p>	<p>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 26-28 Dec 2022 by Virachsil Chumporn Hospital Abnormal case report was submitted to the government on 13 Feb 2023.</p>	<p>Complied</p>																					
<p>6.7.5</p>	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance -</p>	<p>The company is able to demonstrate Incident/Accident Report 2023 (up to June). From the summary of January – June 2023, OHS Monthly KPI Rates, the summary as follow:</p> <p>Accident record FM-SAF-005</p> <table border="1" data-bbox="1048 1018 1456 1398"> <thead> <tr> <th></th> <th colspan="2">2022 -2023</th> </tr> <tr> <th></th> <th>Estate</th> <th>Mill</th> </tr> </thead> <tbody> <tr> <td>Accident case</td> <td>3</td> <td>3</td> </tr> <tr> <td>I.F.R</td> <td>1.57</td> <td>1.35</td> </tr> <tr> <td>LTI</td> <td>25</td> <td>40</td> </tr> <tr> <td>LTI</td> <td>3</td> <td>2</td> </tr> <tr> <td>I.S.R</td> <td>13.1</td> <td>18.02</td> </tr> </tbody> </table>		2022 -2023			Estate	Mill	Accident case	3	3	I.F.R	1.57	1.35	LTI	25	40	LTI	3	2	I.S.R	13.1	18.02	<p>Complied</p>
	2022 -2023																							
	Estate	Mill																						
Accident case	3	3																						
I.F.R	1.57	1.35																						
LTI	25	40																						
LTI	3	2																						
I.S.R	13.1	18.02																						

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		Safety Score	0.12	0.08	<p>Samples of injuries/incident records have been verified 23 Feb 2023 at Kahokhen estate Mr. Suwit D. has got injuries on handle of the sickle was broken while harvesting and hit the right side of the head, Days off given (paid rest) is 8 days, on 27 Apr 2023, At KN estate Ms. Sineenat S. unknown snake biting behind right foot while lifting billboard (KN seed plot) 3 days off work and on 31 Oct 2022 Mr. Chokchai slip at working place Days off given (paid rest) is 1 day.</p>	
<p>Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.</p>						
<p>Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.</p>						
7.1.1	<p>(C) IPM plans are implemented and monitored to ensure effective pest control. - Critical (Major) compliance -</p>	<p>The procedure has formulated an Integrated Pest Management (IPM) as addressed in the Agricultural best practice for the estate (SOP for IPM Document number SOP for PM-EST-008 Rev 02 Eff 10/04/2019) which is also include action plans for IPM improvement. The IPM plan was established for all estates of The UPOIC.</p> <p>Record of IPM implementation was verified by the audit team during the on-site audit, such as the number and location of the planted beneficial host plants, the number of barn owl houses. The production unit has set up a target for barn owl 1 barn for every 10 Ha (78 barns for Chaiburi Estate and 65 barns for Estate 30 barns, Banmak Estate Estate, Kohnoi Estate Estate, and Tubprik Estate). There is no major outbreak reported since the last audit. The only major pest reported is damage caused by the rodent or rat. The production unit has conducted a census to monitor the rate of pests as evident in Rat Baiting Record. IPM training provided for the staffs at the plantation and representative during 14-18 Jun 2023. While the training was required to be conducted on IPM once a year. The latest training done on 14-18 June 2023 was given by Mr.</p>			Complied	

		<p>Wisani and Mr. Anucha (Agricultural Extensionist from Department of Agriculture Extension). Previously, the training was done at sites as details below</p> <p>Chaiburi Estate</p> <ul style="list-style-type: none"> • IPM SOP and plan no. FM EST 048 • Monitoring record (March 23 on FM EST 036). • Training IPM on 16/06/23. <p>Tubprik Estate</p> <ul style="list-style-type: none"> • IPM SOP and plan no. FM EST 048 • Monitoring record (March 23 on FM EST 036). • Training IPM on 14/June/23. <p>Banmak Estate</p> <ul style="list-style-type: none"> • IPM SOP and plan no. FM EST 048 • Monitoring record (March 23 on FM EST 036). • Training IPM on 18/06/23. <p>For Kohnoi Estate</p> <ul style="list-style-type: none"> • SOP and plan for maintaining the natural enemy conservation, field monitoring, and IPM decision. • Field monitoring for IPM efficiency done on monthly basis. The latest monitoring was done on Jan- March 23. <p>The program includes a monitoring and management plan for bags caterpillars, fire caterpillars, rats, termites, <i>Ganoderma</i>, horn beetle, and wild boar. The IPM include census and monitoring pest and disease, conducting biological control by planting beneficial plant such as <i>Cassia cobanensis</i>, <i>Turnera surbulata</i>, and</p>	
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		also with owl (<i>Tyto alba</i>). The company not use pesticide to control pests and diseases.	
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 -	The production unit has established a Justification on Agrochemicals Used (SOP: PM-EST-008 Rev 02 Eff 10/04/2019) for target species. Justification for the use of pesticides is taking into account the less harmful pesticide. The estates conducted an assessment on the list of species invasiveness used for biological control. No invasive species are listed in the CABI.org introduced in the estate. Flora species were used for IPM such as Tunera subulata, Cassia. The fauna species that were used for IPM were Tyto alba.	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 -	The production unit has established a Justification on Pest control (SOP: PM-EST-008 Rev 02 Eff 10/04/2019). There is no evidence of fire used to control the pest and disease. No evidence and records of fire usage for pest control at all estates visited.	Complied
Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.			
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 -	The company has established and promoted safe working procedures where are inclusive below <ul style="list-style-type: none"> • Protective Equipment (PPE) and Frist Aid Box in place • Method of Applications • Chemical Handling The production unit has the policy on the safe use of chemicals, Announcement by Miss.Achalee S. dated 26 October 2022 about Justification for all pesticides available under Manual and also under Document: SOP documented SOP WI-EST-049 R.00 Eff 2/11/2020	Complied

		<p>. Justification for the use of all chemicals such as Pesticides, Herbicides, and Fungicides are available. Here are the information from each estates on the use of the chemical and pesticides.</p> <p>Chaiburi Estate</p> <ul style="list-style-type: none"> • SOP documented no. SOP WI-EST-049 R.00 Eff 2/11/2020 • Chemical list FM-EST-027 • Chemical used record (Glyphosate 340 L, Gluphosinate 405 L, Briton 5 L, and Cypermethrin 1 L.) • LD 50 available in place according to document no. FM-EST-055 • Sprayer: Sampling chlorine esterase test results of Mr. Chalad Angkhahad, the results were 7301 U/L, Mr. Wanchai Yaiwangna 8440 U/L, Miss Chompoo Sapa 5,008 U/L, Ms. Malai Wang Na fiber 11,430 U/L (Standard value F:2,879-12,666 M:389-10,928 U/L) • Cholinesterase check date 26-28 December, 2022 by Wiratsilp Hospital Chumphon province by Dr. Thosapon Thongkan Occupational Medicine Wor 26086. <p>Tubprik Estate</p> <ul style="list-style-type: none"> • SOP documented no. SOP WI-EST-049 R.00 Eff 2/11/2020 • Chemical list FM-EST-027 • Chemical used record (Glyphosate 340 L, Gluphosinate 405 L, Briton 5 L, and Cypermethrin 1 L.) • LD 50 available in place according to document no. FM-EST-055 • Sprayer: Sampling chlorine esterase test results of Mr.Pralob S., the results were 5301 U/L, Mr. Surat K. 7450 U/L, Miss Araya Sapa 4,465 U/L, Ms. Malai O. Contractor 8,438 U/L (Standard value F:2,879-12,666 M:389-10,928 U/L) 	
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		<ul style="list-style-type: none"> Cholinesterase check date 26-28 December, 2022 by Wiratsilp Hospital Chumphon province by Dr. Thosapon Thongkan Occupational Medicine Wor 26086. <p>Banmark Estate</p> <ul style="list-style-type: none"> SOP documented no. SOP WI-EST-049 R.00 Eff 2/11/2020 Chemical list FM-EST-027 Chemical used record (Glyphosate 340 L, Gluphosinate 405 L, Briton 5 L, and Cypermethrin 1 L.) LD 50 available in place according to document no. FM-EST-055 Sprayer: Sampling chlorine esterase test results of Mr.Somchai P., the results were 5371 U/L, Mr.Winai D 7492 U/L, Miss Aurapin D. 5,756 U/L, Ms. Utthairat P.8960 U/L (Standard value F:2,879-12,666 M:389-10,928 U/L) Cholinesterase check date 26-28 December, 2022 by Wiratsilp Hospital Chumphon province by Dr. Thosapon Thongkan Occupational Medicine Wor 26086. <p>Kohnoi Estate</p> <ul style="list-style-type: none"> SOP documented no. SOP WI-EST-049 R.00 Eff 2/11/2020 Chemical list FM-EST-027 Chemical used record (Glyphosate 340 L, Gluphosinate 405 L, Briton 5 L, and Cypermethrin 1 L.) LD 50 available in place according to document no. FM-EST-055 Sprayer: Sampling chlorine esterase test results of Mr. Anuwat Promsawat, the results were 6303 U/L, Ms. Naetsai 5,108 U/L, Mr. Suk Laphan, Contractor,5396U/L (Standard value F:2,879-12,666 M:389-10,928 U/L) 	
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		<ul style="list-style-type: none"> Cholinesterase check date 26-28 December, 2022 by Wiratsilp Hospital Chumphon province by Dr. Thosapon Thongkan Occupational Medicine Wor 26086. 	
7.2.2	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The certification unit has established a pesticides application program for every estate, according to the UPOIC program. The program is tabulated accordingly to Field No.F115,134,087 Chaiburi Estate, Tunpatrik Estate, and Banmark Estate and Khonoi Estate chemical type, date and month of the application. Records of pesticides used and a.i. per Ha is monitored every month in the 5 Years Pesticide Records. The records for the year ending 2022-23 were available. (See7.2.1)</p>	Complied
7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p> <p>- Critical (Major) compliance -</p>	<p>The estates have implemented an Integrated Pest Management. Plan and a Continuous Improvement Plan where they have stated the intention to reduce the usage of chemicals through implementing Integrated Pest Management Plan.</p> <ul style="list-style-type: none"> Sighted during the site visit at the estate, the establishment of beneficial plants along the estate roads and immature areas, and barn owl boxes placed at strategic locations. Paraquat was eliminated. In its place, alternatives such as Glyphosate is used instead. 	Complied
7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.</p> <p>- Minor compliance -</p>	<p>There is no prophylactic use of pesticides in all estates visited. The usage of banned paraquat in Thailand is under the guidance of the Department of Agriculture and allowed in Thailand. However, there is no use of paraquat by estates of UPOIC.</p>	Complied

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7.2.5	<p>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.</p> <p>- Minor compliance -</p>	<p>The Chemical Registers for the mill and sampled estates were available for verification and reviewed yearly as well as when new chemical are introduced for the application and operations in the future.</p> <p>The register showed that only class III & IV pesticides were used at the mill and estates. Paraquat and Monocrotophos was not used by the estate although the current situation of banned paraquat in Thailand is under the guidance of the Department of Agriculture meaning that it is allowable to be used in Thailand. All estates have now used alternatives pesticide with less hazardous level such as Glyphosate and Acephate.</p>	Complied
	<p>The due diligence refers to: 7.2.5a Judgment of the threat and verify why this is a major threat.</p>	<p>Policy on safe use of chemicals plan is documented, effectively communicated and implemented. List of pesticide with target species is available. For instance, there was a document for use of selective products that are specific to target pests, weeds, or diseases and which have minimal effect on non-target species. To ensure the selection of pesticide when use deems necessary, only pesticides that are registered with Department of Agriculture can be used. Based on the monthly monitoring conducted on February 2023, for example it was shown that 48% glyphosate 16 gallons was applied for plot 15F. For herbicide application at Tubprik field of Krabinoi field moreover, applied on at the beginning of year 2023 composes of Ally and glyphosate.</p>	
	7.2.5b Why there is no other alternative which can be used.	NA	
	7.2.5c Which process was applied to verify why there is no other less hazardous alternative	NA	
	7.2.5d What is the process to limit the negative impacts of the application.	<p>Work instruction for application of pesticide with proven methods that minimize risks and impact is indicated and documented in WI-EST-023. Application of pesticides was done with back sprayers taking into account a correct dosage, no spillage, time for application, and how to clean PPEs and equipment after use. Personal safety equipment or PPEs which include mask, rubber glove, and rubber boot are provided by the company to all workers who are responsible for chemical spraying. Washing area of the spraying equipment and PPEs is</p>	

		<p>provided in both estates. Workers are not allowed to clean equipment and PPEs at their house after spraying of agrochemical.</p>	
	<p>7.2.5e Estimation of the timescale of the ap</p>	<p>Even though LD50 of the glyphosate is not recorded in the record book when applied at Tubprik , it is available in the MSDS collected by safety officer. For the rest of estates (Chaiburi estate), the use of pesticide has been stopped in the last year. Result from inspection also confirmed that prophylactic use of pesticide has never done.</p>	
<p>7.2.6</p>	<p>(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 -</p>	<p>Procedure has been established and implemented for chemical management SOP WI-EST-049.</p> <p>Records showed that pesticides were handled, used, and applied by trained persons and as per the SDS and MSDS of the product.</p> <ol style="list-style-type: none"> 1) The staff and workers such as the storekeepers, sprayers, fertilizer and rat bait workers were trained and they had understood the hazards involved and how the chemicals should be handled in a safe method. 2) The trade and generic names of the chemicals were made known to the workers through the SDS and MSDS training. SDS and MSDS were also displayed at all storage areas as observed during the audit. 3) The training included the safety aspects and usage of PPE when handling pesticides. All workers involved in pesticide application were provided with appropriate PPE and replaced when worn out. PPE issuance & replacement records were verified by the auditors. 4) Training in relation to pesticides & chemical handling among others as shown below. <ul style="list-style-type: none"> • Spraying SOP / PPE • Fertilizer application • Chemical Handling 	<p>Complied</p>

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		<ul style="list-style-type: none"> • Safety SOP <p>Training was done on 30/03/23 and given by Mr.Anucha and Mr. Wisan and Mr.Winai P (Agricultural Extensionist from Department of Agriculture Extension) and Miss Saowaros (Safety Officer)</p>	
7.2.7	<p>(C) Storage of all pesticides is in accordance with recognised best practices.</p> <p>- Critical (Major) compliance -</p>	<p>The chemical stores in all estates complied with the Occupational Safety and Health Act 1994 (Act 514) and the Pesticides Act 1974 (Act 149).Pesticide inspection at agrochemical storage room at all sampled estates showed that it met the requirement of security, spill containment, well ventilation, and labeling. Running water is provided to workers who have to handle chemical pesticides. The storage room is secured with a lock. Key to the store is only held by the designated person responsible for agrochemical inventory and storage. Easy to read and understand MSDS of each agrochemical is displayed in front of the shelf where those chemical are placed. Furthermore, there are conditions are set and verified during the audit.</p> <ol style="list-style-type: none"> 1) Records of purchase, storage, and use were maintained. 2) All store buildings were equipped with exhaust fans with the door secured. 3) Only authorized personnel are assigned to handle the chemicals. 4) All the chemicals were segregated in storage accordingly. <p>Empty pesticides containers were triple rinsed, holes punched, and stored separately in the scheduled wastes store. There is no evidence of the leachate of the remain pesticide into the environment.</p> <p>At the entrance door, signage requiring donning of PPE were visibly posted. The Chemical Store signage with required Hazard Symbols were available at the entrance. The facility ventilation fan was found working with adequate ventilation available, up-to-date chemical register, trade and generic names, and their Safety data Sheet were available</p>	Complied
7.2.8	<p>(C) No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that</p>	<p>Empty pesticides containers were triple rinsed, holes punched, and stored separately at the designated aera and store. Thereafter disposal arrangement will follow accordingly as per procedure in Sustainability Manual procedure ref</p>	Complied

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	<p>have medical restrictions and they are offered alternative equivalent work.</p> <p>- Critical (Major) compliance -</p>	<p>PM-EMR-001 R.05 EFF 17/04/2019 and SOP ref WI -EMR-001 R.08 EFF 06/01/2020. Wastes are clearly segregated, identified, collected, and then stored in the waste warehouse. Housekeeping of the waste warehouse is kept well. It is inspected weekly. The waste log/balance is updated monthly. It covers all generated wastes and pesticide containers. All wastes are transported and then disposed of by authorized waste processors. The valid waste disposal permit covered the offsite disposal of all generated wastes and pesticide containers. Liability contracts between the organization and the waste processors have been made prior to the use of service</p>	
<p>7.2.9</p>	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>Aerial application of agrochemicals is not practiced in UPOIC estates. This is confirmed through observation during the site visit, estate complex, and interview with the employees. Such a method is no longer in existence in the estate's practices.</p>	<p>Complied</p>
<p>7.2.10</p>	<p>(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p> <p>- Critical (Major) compliance -</p>	<p>Medical Surveillance or surveillance health check-up was provided in 26-28 December 2022 to all workers exposed to hazardous chemicals in the estate. They were examined on the item especially cholinesterase which is based on the Department of Labor Protection and Welfare recommendations. The initial and annual health surveillance program is also applied to the new and existing employees who perform risk-factor-related work. Check-up results of new employees (to indicate the baseline health status) and existing employees (to monitor the interval health status of workers who were exposed to the specified health risks) are performed consistently to the program. The results have been analyzed to evaluate the status of the work environment and the health condition of individual employees. Appropriate actions were taken immediately for those workers who got the result with abnormal in a timely manner. The individual 'health report book' is provided to each employee. The summary report was submitted to the 'Department of Labour Protection and Welfare.</p>	<p>Complied</p>

		<p>The following items of evidence were verified during the visit at sites:</p> <p>Initial/annual health check-up program</p> <ul style="list-style-type: none"> • Initial health check-up record of the new employees • Annual health check-up report Medical Surveillance conducted once a year • Evidence of health surveillance data analysis • Submission evidence for those workers who detected abnormality to the labor inspector • Submission evidence of the health check-up report to the authority • Individual health report book of the employees <p>Medical Surveillance was latest conducted for 120 workers on 26-28/12/2022 as per OSHA requirements. The medical surveillance was conducted by By Wiratsilp Hospital Chumphon province by Dr. Thosapon Thongkan Occupational Medicine license Wor 26086 the Medical Surveillance Report (Report Number: OHS28122022) stated that all 120 workers passed the medical program and were fit to work.</p>	
7.2.11	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>Pesticide handlers and sprayers in the estates were noted that it was verified from records, field inspections, and interviews that no pregnant or breastfeeding woman had been offered work as a pesticide operator. There is a policy for pregnant and breastfeeding women that they must not involving with the chemical applications.</p> <p>Pregnant and breastfeeding women will be monitored and listed in the document for registration for pregnant and breastfeeding women to ensure no pregnant or breastfeeding undertake pesticide use.</p> <p>Verification on the list of the women workers and those workers who got pregnant, it was confirmed that no workers are on the pregnancy list at the time of audit. This is also confirmed that none of workers who age below 18 years of age. Sampling evidence is a copy of their ID cards. The result of the</p>	Complied

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ground inspection confirmed that all workers hired by the company are now above 18 years.

Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.

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 -

A procedure, SOP QP RSPO 005 R.02 EFF 19/9/19, has been established, implemented, and maintained for waste management. Sufficient and suitable bins are provided at waste generation points. Estates of UPOIC had identified all wastes and sources of pollution. The Waste Management Action Plan 2022 was established to mitigate and control the identified wastes and sources of breakdown. The typical significant environmental receptors for the estates and mill operations, among others, as summarized below :

Source	Waste & Pollution
Chemical Store	Chemical Spillage, Empty Chemical Containers & Used Rags
Linesite	Domestic Waste, Sewage, Garden Residue, Recycle Items, Motor Lube Containers, Motor Lube Spillage

All wastes are transported and then disposed of by authorized waste processors. The valid waste disposal permit covered the offsite disposal of all generated wastes. Liability contracts between the organization and the waste processors have been made before using the service. They demonstrate the evaluation of the capability of the waste processors. The Municipality disposes of domestic waste. Waste manifests always are provided for each transported waste. They all are reported to the Department of Industrial Work (DIW) via an electronic medium (internet). During auditing, it was ensured that there is not any waste disposed of without legal permission. All waste and pollution are

Complied

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		identified and documented in the Waste Management Plan and Pollution Prevention Plan Financial Year 2022, renewed in Jan 2023. 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 UPOIC Company practices of "Zero open burnings "are enforced and elaborated in the Group Sustainability Policy by Miss Anchalee J.MD, on 5 Sep 2022. Compliance is also included in the following guidelines, the operating units adhered to the burning policy of "Zero open burnings." for any replanting. From field visits and interviews with the workers, no open burning is practiced in the estates. All the Estates had a replanting program spanned over the forthcoming years. There was no evidence that fire had been used to prepare land for replanting in the estates especially at the all estate.	Complied
7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	The mill and estates have documented procedures for operating. These procedures cover vital processes such as GAP, planting, fertilizing, harvesting, pest control & IPM, machine and equipment maintenance, FFB transportation, FFB receiving, CPO and production, Environmental and Social impact assessment, risk assessment, corrective and preventive action. Fundamental processes of the plantation were established as SOP. A list of relevant SOP for plantations is shown in the indicator as mentioned above. The estates continued to use and implement SOP for each of the processes. The brief version of the SOP was displayed at the appropriate locations. Copies of the documented SOP were presented to the audit team. It was observed that implemented activities involving safety, health, environmental, quality, employees, etc., had followed the established SOP. Site inspection and interview with workers confirmed that the SOP had been implemented, and they understood the requirements of the SOP, the bottom-line of which is Good Agricultural Practices and the care for their safety and health and the environment.	Complied
Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			

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<p>7.4.1</p>	<p>Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.</p> <p>- Minor compliance -</p>	<p>The mill and estates have documented procedures for operating. These procedures cover vital processes such as GAP, planting, fertilizing, harvesting, pest control & IPM, machine and equipment maintenance, FFB transportation, FFB receiving, CPO and production, Environmental and Social impact assessment, risk assessment, corrective and preventive action. Fundamental processes of the plantation were established as SOP WI EST-049 R.02. Eff 21/03/022. A list of relevant SOP for plantations is shown in the indicator as mentioned above. The estates continued to use and implement SOP for each of the processes. The brief version of the SOP was displayed at the appropriate locations. Copies of the documented SOP were presented to the audit team. It was observed that implemented activities involving safety, health, environmental, quality, employees, etc., had followed the established SOP. Site inspection and interview with workers confirmed that the SOP had been implemented, and they understood the requirements of the SOP, the bottom-line of which is Good Agricultural Practices and the care for their safety and health and the environment.</p>	<p>Complied</p>
<p>7.4.2</p>	<p>Periodic frond and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.</p> <p>- Minor compliance -</p>	<p>All plots of all estates were assessed soil nutrients from the foliar analysis. The analysis was done on 16 March 2023. Dr. Sarut (Expert agriculture) is responsible for developing the fertilizer application program. Onsite visited the estates to perform foliar sampling before making the fertilizer recommendation for the forthcoming year.</p> <ul style="list-style-type: none"> • Leaf and soil nutrient analysis are a standard methodology used to diagnose fertilizer requirements in oil palms. • Foliar analysis reports were then issued to the estates for the program establishment and application. This includes the order of fertilizer and workforce/machine planning. <p>For the Estate, an Agronomic assessment and fertilizer recommendation was conducted to formulate the FY2022-2023 manuring program and to suggest relevant agronomic practices for oil palm yield and growth improvement.</p>	<p>Complied</p>

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		Annual foliar sampling for Ash, N, P, K, Mg, Ca & B had been carried out in all estates. The latest of this operation was done on 10 - 30/Feb/23 for all estate.	
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. - Minor compliance -	United Palm Oil Industry Public Company has a nutrient recycling strategy in place; the following practices are applied in the estates concerning the nutrient recycling strategy; <ul style="list-style-type: none"> • EFB application is minimal as the mill has the facility of incinerator • Cut fronds are stacked in between the palms rows left to discompose. EFB application records for all estates in the certification unit are available in EFB Application Monitoring. Last EFB 95487 MT was applied at Tubprik Estate and Chaiburi Estate and Khonoi Estate. The audit team found that EFB mulching is used in fields to enrich the soil fertility and mineral soils.	Complied
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. <ul style="list-style-type: none"> • 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., among others • Several fertilizer formulas were applied, such as 18-46-0, 21-0-0, and 0-0-60 at an average of 3.75 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.			

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7.5.1	<p>(C) Maps identifying marginal and fragile soils, including steep terrain, are available.</p> <p>- Critical (Major) compliance -</p>	<p>All soil series are not fragile soil, especially sandy soil. Based on GAP, the company has established an Environmental Management Plan. All estates have committed to controlling and minimizing soil degradation by using the topography map (GPS/GIS) with contour lines from Royal Thai Survey Department to delineate sensitive erosion areas. Description of the soil characteristics such as texture, depth, drainage, parent material, and critical management aspects was available. Estate have established soil maps identifying the soil series available in the estate classified total area and percentage. The estate also has established maps identifying steep terrains in the respective estates available for verification. The estates had no problematic soils (e.g., peat soils and acid sulfate soils).</p>	Complied
7.5.2	<p>There is no extensive replanting of oil palm on steep terrain.</p> <p>- Minor compliance -</p>	<p>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 guided in the Sustainability Policy under item. The content of the Policy, among others, includes the following:</p> <p>Compliance with all related guidelines and regulatory laws.</p> <ul style="list-style-type: none"> • 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, 	Complied

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		<ul style="list-style-type: none"> • construction terraces, road maintenance, and maintenance of soft vegetation in the interlines. Cover crops were planted in the replants and in certain mature areas. <p>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.</p>	
7.5.3	There is no new planting of oil palm on steep terrain. - Minor compliance -	Based on the observation during the field visit, no new planting of oil palm on steep terrain .	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.			
7.6.1	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>Management strategy for fragile soil, inadequate soil fertility palm oil plantation was established. Soil surveys are made and available in a soil map for all the visited estates. Topographic contour maps are also available, which are used to manage the drainage and road works in the estate. The estate had no new planting for the current year and the forthcoming five years of operations.</p> <p>This manual included planting density, land clearing and preparation, Leguminous cover plant, Manuring, weeding, Pest and disease, and, no planting on steep terrain and others. Soil map was available for all estates as mentioned in indicator 7.5.1. Reference made to the map did not find any marginal or fragile soils within the estate area.</p>	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 -	There was no fragile soil in estates audited.	Complied

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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 the estates. Topographic contour map is also available which are both used to manage the drainage and road works in the estates. Details as per 7.5.1 and 7.5.2.	Complied
Criteria 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
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 all the estates.	Not Applicable
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 all the estates.	Not Applicable
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. There was also no new planting in all the estates.	Not Applicable
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. There was also no new planting in all the estates.	Not Applicable
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	There is no peat soil or soil categorized as marginal or fragile soil in all estates visited. There was also no new planting in all the estates.	Not Applicable

	palm is phased out, it is replaced 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 the estates visited, nor is there no new planting within.	Not Applicable
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 the estates visited, nor is there no new planting within.	Not Applicable
Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.			
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 -	The UPOIC have established a Water Management Plan for the year 2022-23 available for verification. The purpose of the plan is to maintain the quality and availability of the natural water resources. Verified the water management plan and its implementations as below: a) rainwater harvesting for cleaning purposes,	Complied

	<p>7.8.1a The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p>	<p>b) water from the reservoir/catchment for the mill operations c) continual training for workers on water efficiency consumption d) desilting of water reservoir to retain the reservoir optimal capacity. e) The action plan in the event of draught/water pollution and the estates Water usage is monitored on a monthly basis by the mill and the data has been provided under indicator 7.8.4. and Water for consumption is treated by the mill at the Water treatment Plant. The mill monitors the water quality on a quarterly basis. Sighted the water sampling results as below: Certificate for Analysis ;Water quality monitoring was conducted on 03 May 2023 and results (Report Number: ALS 2626555-1 Date 03 may 2023) UPOIC Mill</p> <ul style="list-style-type: none"> Monitoring of incoming and outgoing water course at the 3 sampling points was done twice a year by the PCL Laboratory CO ,LTD. The recent water sampling was done on 03 May 2023. The analysis was done by PCL Laboratory CO,LTD. and the report results (Report Number: 2626555-1) was available for verification. The results indicated that the incoming water had pH, BOD and COD which comply with the national Water Quality Standards law. Riparian zones were maintained along the streams that run through the estate. The management have erected signages stating prohibition of chemical and fertiliser application along the riparian zone. Awareness trainings have been conducted for the staffs and workers to ensure the riparian zone is protected. <p>Tubprik Estate and Banmak Estate</p> <ul style="list-style-type: none"> Not restrict access to clean water or contribute to pollution of water used by communities and workers have adequate access to clean water. The company is contribute to local communities programmes to protect, maintain and improve water sources. 	
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		<ul style="list-style-type: none"> The estate was provided clean drinking water all year round for workers. The drinking water quality test as same the Topi mill. <p>Chai Buri Estate and Kohnoi Estate</p> <p>Visit to the river and streams at the estates indicated that a clear buffer has been established. There were no signs of any manuring or spraying being done at the area. Signboards have been erected preventing any activities to be conducted at the area.</p>																
	<p>7.8.1b Workers have adequate access to clean water.</p>	<p>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</p> <table border="1" data-bbox="1122 900 1901 1246"> <thead> <tr> <th>Parameter</th> <th>Result</th> <th>Standard</th> </tr> </thead> <tbody> <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> </tbody> </table>	Parameter	Result	Standard	Coliform (MPNต่อ 100)	<1.1	<2.2	Escherichia coli (100 ml)	not detected	not detected	Staphylococcus aureus(ต่อ 100 ml)	not detected	<100	Salmonella spp (100 ml)	not detected	not detected	
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<p>7.8.2</p>	<p>(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 -</p>	<p>UPOIC has protected water course and wetlands, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017). Waste water from UPOIC MILL were not discharge into the environment and the stream/river. Based on field observation, the wastewater are treated at effluent treatment ponds before using as the material for the biogas production and supply as POME in the estates e.g. The effluent treatment plant was made in accordance, and an interview with an operator in charge revealed that the operation was following standard operating procedures and legal requirements.</p> <ul style="list-style-type: none"> • No overflow was observed, and flow meter reading was recorded daily. The mill monitors the affluent and submits it to Pollution Control Department refer Enhancement and Conservation of Nation Environment Quality ACT, B.E. 1992 • All Mills need to treat and analyse the effluent water quality of which is BOD less than 100mg/l in order to comply with Ministry of Natural Resources and Environment. • The results from final discharge were compliance within the parameter limit BOD= 75 mg/l , COD = 118 mg/l, Oil & grease= 3, Ph= 7.42 	<p>Complied</p>
<p>7.8.3</p>	<p>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 -</p>	<p>The anaerobic treatment for wastewater from the mill is treated until the effluent quality meets the national regulation. Checking and monitoring water discharge quality, especially BOD, was done monthly according to national regulations. There is no water discharge from the mill to adjacent areas. Thai laws and regulations do not require a license for treatment discharge or land application of mill effluent. The water management plan described in PM EMR 002 R.02 EFF 23/10/20 also covered the procedure to measure mill water usage. A water meter is installed to measure water use at the mill even though</p>	<p>Complied</p>

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		<p>surface water from the river is not pumped for the mill's operation. The effluent treatment plant was made in accordance, and an interview with the operator in charge revealed that the operation was in accordance with the standard operating procedure and legal requirements.</p> <p>a) No overflow was observed, and flow meter reading was recorded daily. The mill monitors the effluent and submits it to DOE through 'Pollution Control Department.</p> <p>b) UPOIC Mill DOE license was for water discharge requirement of BOD less than 100mg/l.</p> <p>c) The results from the final discharge complied with the parameter limit and complied with local law.</p> <p>The results from final discharge were compliance within the parameter limit BOD= 75 mg/l , COD = 358 mg/l, Oil & grease= 3, Ph= 8.42</p>	
7.8.4	<p>Mill water use per tonne of FFB is monitored and recorded.</p> <p>- Minor compliance -</p>	<p>The mill processing water is obtained from the water catchment adjacent to the mill complex. The water usage monitoring is made every month with the latest recording (water usage per mt in 2020 – present of fresh fruit bunches (FFB). There were variations of performance. Probable factors are linked to rainy days, significant boiler water rinsing/discharging for maintenance, etc. The baseline is 1.79 water(m³)/ton FFB.</p>	Complied
<p>Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised.</p>			
7.9.1	<p>A plan for improving efficiency of the use of fuels and to optimise renewable energy is in place, monitored and reported.</p> <p>.- Minor compliance -</p>	<p>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 activities report for 2022. The document was reviewed/updated in June 2023. The Environment Management Plan for efficiency of fossil fuel usage are detailed below:</p> <ul style="list-style-type: none"> • Backhoe Tractor/ Machines: Objective To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment; 	Complied

		<p>Action plan: To ensure the vehicle engine is turned off during idle time to record vehicle activity that consumes energy.</p> <ul style="list-style-type: none"> • Van Supervisory vehicle: Objective To reduce fossil fuel (diesel) consumption from company-owned vehicles and fuel using mobile equipment; Action plan: To record vehicle activity to eliminate waste activity that consumes energy. To turn off the vehicle engine during idle time. • Electrical supply Objective: To reduce reliance on gen-sets for power supply Action plan: Utilization of TNB sources. <p>The utilization of fossil fuel in 2022 and 2023 is being monitored with records shown below:</p> <ul style="list-style-type: none"> • UPOIC Mill = 1.64 Lite/MT FFB • Chaiburi estate = 1.92 Lite/Ton/FFB • Banmak estate = 1.74/Ton/FFB • Kho noi estate = 2.17 Lite/Ton/FFB • Tubprik estate =1.98 litre/Ton/FFB <p>The estates and mill record and monitor the diesel utilization over the running hours of gen-set and other vehicles running.</p> <p>Based on an On-site audit, A plan for improving the efficiency of the use of fossil fuels is in place. It has been incorporated into the Environmental Aspect and Impact activities report for 2023. The document was reviewed/updated in June 2023. The Environment Management Plan for the efficiency of fossil fuel usage is maintained. The estates and mill record and monitor the diesel utilization over the running hours of gen-set and other vehicles running. Performance variation in view of several factors i.e.</p> <ol style="list-style-type: none"> a) Infrastructure of estates, b) Community size / no of gen-sets, c) No. of vehicles/age of the machine. d) Weather interference/crop production volume 	
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		<p>There is no opportunity for the estate to capitalize on the utilization of fiber/shell produced from the mill as part of their energy production in replacement of fossil fuel with the current technology limitation. The estates adopted the following practices in reducing diesel consumption in their daily operations. A plan for improving the efficiency of the use of fossil fuels is in place incorporated into the Environmental Aspect and Impact activities report for 2023</p>	
<p>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.</p>			
7.10.1	<p>(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 -</p>	<p>The UPOIC had identified emission of greenhouse gas (GHG) from their operations, such as their farm tractor and gen-set operation. a) 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. b) Fuel Consumption, Peat Oxidation, POME and reported in the Palm GHG Summary Report. The emission value is recorded and calculated through the utilisation of RSPO’s Palm GHG Calculator ver. 4.</p>	Complied
7.10.2	<p>(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 -</p>	<p>The UPOIC has calculated the GHG using the RSPO Palm GHG calculator, and the calculation option used is Option 1. The CU records 'IL's new development within the certified area. There is no new planting in all Estate.</p>	Complied

<p>7.10.3</p>	<p>(C) Other significant pollutants are identified and plans to reduce or minimise them are implemented and monitored. - Critical (Major) compliance -</p>	<p>All polluting activities were assessed through the aspect and impact method and were documented. The activities are inclusive of green gas emissions, chemicals, fertilizer, scheduled waste, solid waste, and household waste. Data relating to such activities were collected, analyzed and presented during the environmental meetings held by the mill. UPOIC has continued to maintain its environmental aspects/impacts register associated with its activities. Environmental aspect and impact (EIA) assessment record, i.e., which covers the and mill activities/operation. "Pollution Identification Environmental Improvement Action Plan" is used to identify the waste products and sources of pollution, was in place and is reviewed accordingly. Among others, the significant environmental receptors for the estates and mill operations were:</p> <p>Environmental Receptors</p> <p>1) Air ; Source; Air emissions –from boiler stack (smoke & particulate), vehicle & generator (smoke and gases). GHG emission from anaerobic processes (ETP, EFB dumping).</p> <p>2) Water ; Source; Water discharges–Cleaning water/runoff/ process station waters (hydro cyclone/sterilizer condensate/clarification waste) & boiler quenching water & blowdown</p> <p>3) Land ; Source; Land – Scheduled waste, domestic waste and industrial / process waste.</p> <p>An assessment; identified polluting activities are being conducted and monitored, including gaseous emissions particulate/soot emissions, and effluent. "Pollution Prevention Plan and Waste Management Action Plan 2023" – is used to identify the waste products and sources of pollution – is in place and is being reviewed and implemented accordingly. Among other actions taken by the UPOIC were</p> <ul style="list-style-type: none"> • Scheduled wastes • Domestic wastes are disposed to local Municipal/landfill • Full compliance to zero burning practices. 	<p>Complied</p>
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		<p>The environmental issues are discussed together in the quarterly ESH meetings. The agenda discussed, among others, as follows;</p> <ul style="list-style-type: none"> • matters arising • performance of environment compliance • report on environmental pollution • self-compliance checklist performance • effluent treatment /clean air / scheduled waste • audit report on RSPO • Domestic waste issues <p>In addition, environmental issues were also discussed direct or indirect during the management meeting the weekly muster.</p>	
Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.			
7.11.1	<p>(C) Land for new planting or replanting is not prepared by burning. - Critical (Major) compliance -</p>	<p>There was no land preparation or new planting in all estates by burning over decades for the first planting of the palm oil tree in estates. As advocated, the estates practiced zero burning. For the visit at the estate where is having replanting activities, it was found that all palms were felled, shredded, windrowed, and left to decompose. There was no evidence that fire had been used to prepare land for replanting in the estate. No fire was used for waste disposal as well.</p> <p>All estate no replanting in this year. There is no use the fire for land preparation. Therefore the zero burning policy has been well adopted and implemented accordingly.</p>	Complied
7.11.2	<p>The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification. - Minor compliance -</p>	<p>The Group "Zero open burnings" is enforced as described in the Group Sustainability Policy. The policy was signed by Miss Anchalee S., MD, on 5 Sep 2022. The operating units adhered to a "Zero open burning" policy for any replanting.</p>	Complied

		From field visits and interviews with the workers, no open burning is practiced in the estate. The estate recorded a replanting program for the forthcoming five years. Refer to details in 4.6.2.2. The estates and mill establish a fire QSE team. At the entrance to the certification unit, signage's to prevent the use of fire is also evident. The signages are also being installed at high-risk areas (e.g., Housing and engaging with adjacent stakeholders). All contractors and workers are being trained by The Forest Protection and Forest Fire Control Office to implement Zero Burning and reminded during the morning briefing.	
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures. - Minor compliance -	The certification unit has implemented and maintained for communication, participation, and consultation. Internal and external communication among the various levels and functions of the organization and stakeholders on fire prevention and control measures. Information and methodologies of contact for each audience have been determined. For example, policy, significant environmental aspects, high risks, objectives & targets, compliance evaluation, measurement & monitoring results are communicated to its staffs via boards, e-mail, newsletters, reports, training, meetings, etc. engaged smallholders on the fire prevention and control measures. This was mentioned in the stakeholder meetings recorded on 14/March/2023.	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. 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 -	Auditors have verified through checking through www.globalforestwatch.com , Google Maps, Estate Maps, and a site visit to all estates. Based on the audit findings, it was confirmed that no land clearing at CU since Nov 2005. The audit findings have confirmed no new planting. (refer 7.3.1 to 7.4.2) affecting present HCV and primary forest. No land clearing activities were made if they damaged any forest to protect or enhance the HCV.	Complied

7.12.2	<p>(C) HCVs, HCS forests and other conservation areas are identified as follows:</p> <p>- Critical (Major) compliance -</p> <p>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.</p>	<p>There are no evidence land clearance and planting of oil palm conducted after 2019 to 2022 within the certification unit.</p> <p>The HCV assessment was conducted with details as follows;</p> <p>“The appointed consultant is Wild Asia from July 30th-31st and August 1st-3rd 2012 HCV Assessor are included in the RSPO Approved HCV Assessor list. Respectively, in summary, there was no HCV present in the CU except for the buffer zone for Tubprik Estate, Chai Buri Estate . The reports detailed the findings of a rapid appraisal of the biodiversity in the estates and addresses the RSPO P&C relevant to biodiversity conservation and HCV with some following information;</p> <ul style="list-style-type: none"> a) General biodiversity issues b) Watercourses and drainage c) Habitats natural and artificial d) Wildlife e) Ponds and reservoirs f) Wetlands /watercourses g) Legal aspects h) Immediate and long-term effect 	Complied
	<p>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.</p> <p>PROCEDURAL NOTE for 7.12.2: For details of transitional measures, refer to Annex 5: RSPO transition from HCV assessments to HCV-HCSA assessments.</p>	<p>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 May 2023</p>	
7.12.3	(C) Indicator is not applicable in Thailand.	This indicator is not applicable in Thailand	Complied

	- Critical (Major) compliance -		
7.12.4	<p>(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.</p> <p>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.</p> <p>- Critical (Major) compliance -</p>	<p>HCV and Biodiversity assessment have been conducted and the HCV Reports were available for verification. Based on the identified HCVs, the management have implemented the HCV Management Plan where they have identified the possible threats that could arise at the HCVs and the Management and Monitoring of the areas. Among the observations recorded were possible encroachment or sign of trespassing, wildlife issues or sightings, pollution or erosion issues.</p> <p>Based on the verification of the provided photographs, it was sighted that the signages on prohibition of illegal hunting or fishing, no swimming and chemical application at buffer zone area were erected at the area. All the signages were noted to be well maintained. Buffer zones were demarcated along the rivers and catchment area banks and no indication of chemical or fertilizer application were sighted. 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. The estates continue to train the workers and staffs on HCV and RTE Species. Verified the training on HCVs and biodiversity awareness records available for the estates.</p>	Complied
7.12.5	<p>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.</p> <p>- Minor compliance -</p>	<p>It was verified that there were no HCVs, HCS forests identified after 15 November 2018 where rights of local communities had been identified. The audit findings have confirmed that there is no new planting affecting present HCV and primary forest. There were no land clearing activities made nor had damaged any forest to protect or enhance the HCV.</p>	Complied

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7.12.6	<p>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.</p> <p>- Minor compliance -</p>	<p>The Certification Unit estates have conducted a Rare, Threatened and Endangered Species (RTE) assessment for their respective estates. The assessment states the mechanism for RTE monitoring and reporting, wildlife monitoring records and awareness on RTE wildlife species. The implementations of the RTE measures are as below:</p> <p>1. RTE Species Training</p> <ul style="list-style-type: none"> - Chai Buri Estate – 15/03/2023 - Ban mak Estate Wildlife Training - 16/03/2023 - Tubprik Estate Training - 20/03/2023 - Kohnoi Estate Training- 24/03/2023 <p>2. Estate’s management have displayed posters on RTE species and briefed all workers on the importance to protect the wildlife. Estates have implemented a Wildlife Monitoring Record book for recording of any sightings of wildlife in the estates.</p>	Complied
7.12.7	<p>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.</p> <p>- Minor compliance -</p>	<p>Monitoring of these areas are made through the daily field supervision by the field staff and executives. There were also visits by the Senior Managers and Plantation Controllers and personnel from the Sustainability unit. Sighting of RTE are made and recorded during the in the estates if any.</p>	Complied
7.12.8	<p>(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.</p> <p>- Critical (Major) compliance -</p>	<p>The audit findings have confirmed that there are no new planting affecting present HCV and primary forest. There were no land clearing activities made nor were there damage to any forest to protect or enhance the HCV.</p>	Complied

Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **[2022]** for United Palm Oil Industry Public Company Limited (UPOIC) 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 **[2022]** for **[UPOIC]** and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	-0.01
PKO	-0.02

Extraction	%
OER	16.25
KER	5

Production	t/yr
FFB Process	266436.42
CPO Produced	43299.6
PKO Produced	13315

Land Use	Ha
OP Planted Area	3759.37
OP Planted on peat	0
Conservation (forested)	0
Conservation (non-forested)	0
Total	3759.37

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	24736.12	0.35	0.00	0.00	0.00	0.00	0.00	24736.12
CO ₂ Emission from fertilizer	863.71	0.01	0.00	0.00	0.00	0.00	0.00	863.71
NO ₂ Emission	1482.12	0.02	0.00	0.00	0.00	0.00	0.00	1482.12
Fuel Consumption	835.70	0.01	0.00	0.00	0.00	0.00	0.00	835.70
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sink								
Crop Sequestration	-23446.57	-0.33	0.00	0.00	0.00	0.00	0.00	-23446.57
Conservation Sequestration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	4471.08	0.06	0.00	0.00	15278.76	0.00	0.00	19749.83

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	3237.43	0.01
Fuel Consumption	342.04	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	0.00	0.00
Sales of PKS	-24166.87	-0.09
Sales of EFB	0.00	0.00
Total	-20587.40	-0.08

Summary of Kernel Crusher Emission and Credit (if applicable)

Emissions	tCO₂e
PK from own mill	-195.20
PK from other source	0.00
Fuel Consumptions	0.00
Total Crusher emissions	-195.20

*This mill has no kernel crusher operation.

Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0.00
Divert to anaerobic diversion (%)	100

POME Diverted to Anaerobic Digestion:	
Divert to anaerobic pond (%)	0.00
Divert to methane captured (flaring) (%)	0.00
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

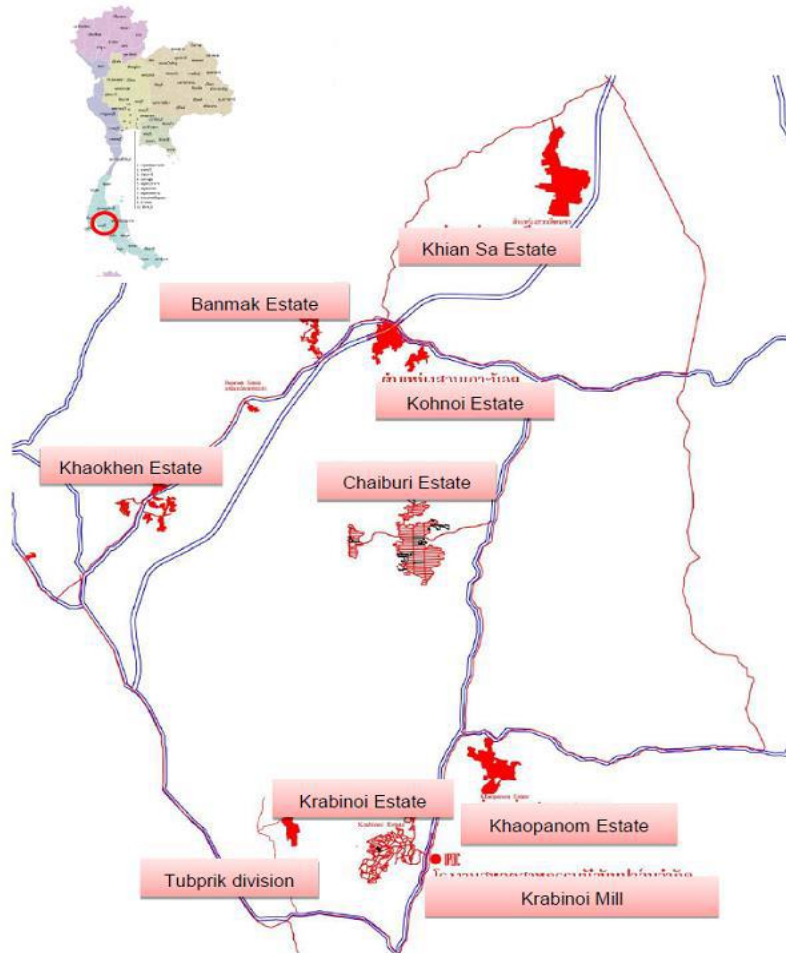


Figure 2 Geographical map of the mill and supply bases

Appendix D: Estate Field Map

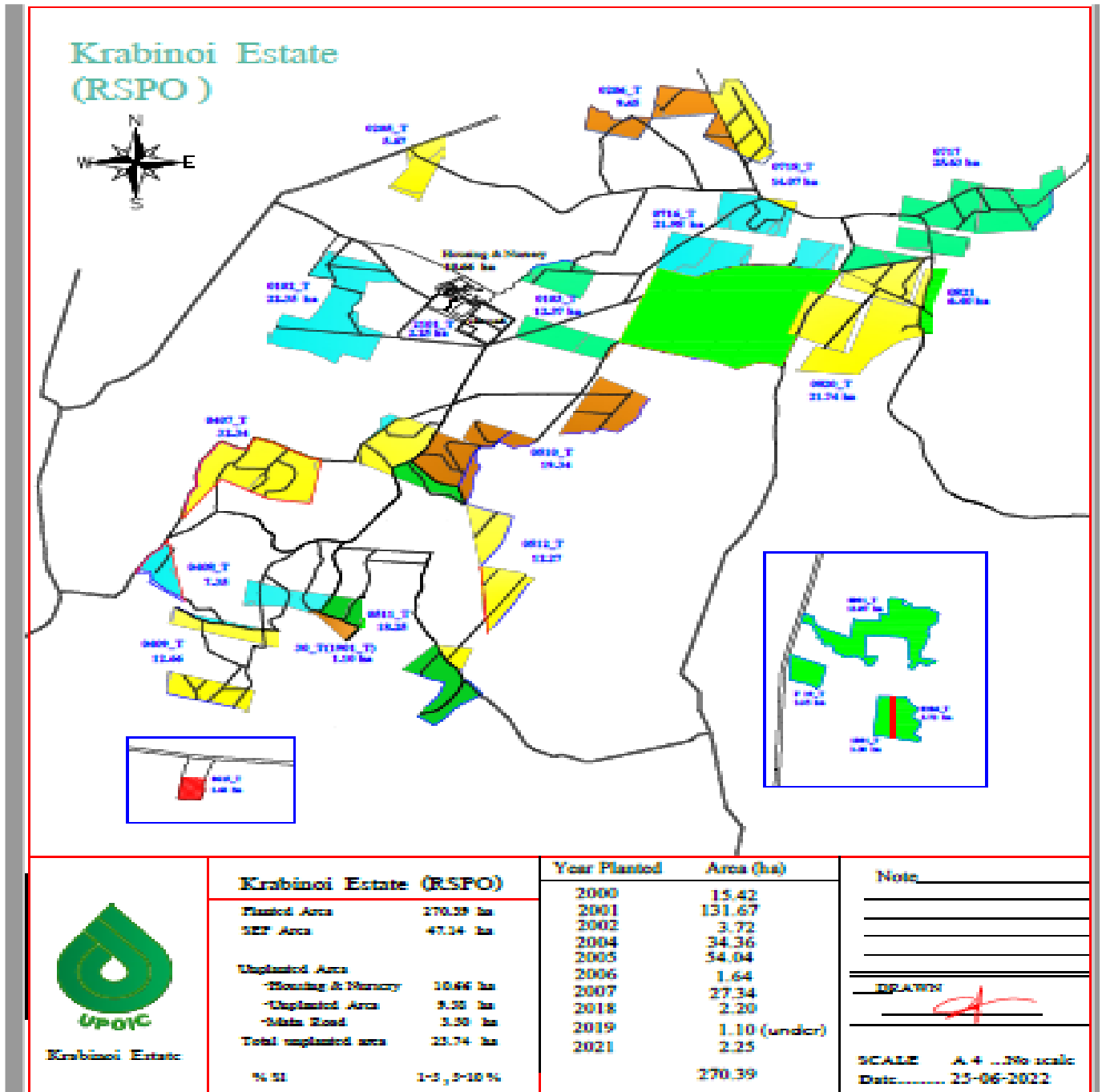


Figure 3 Map of Krabinoi estate

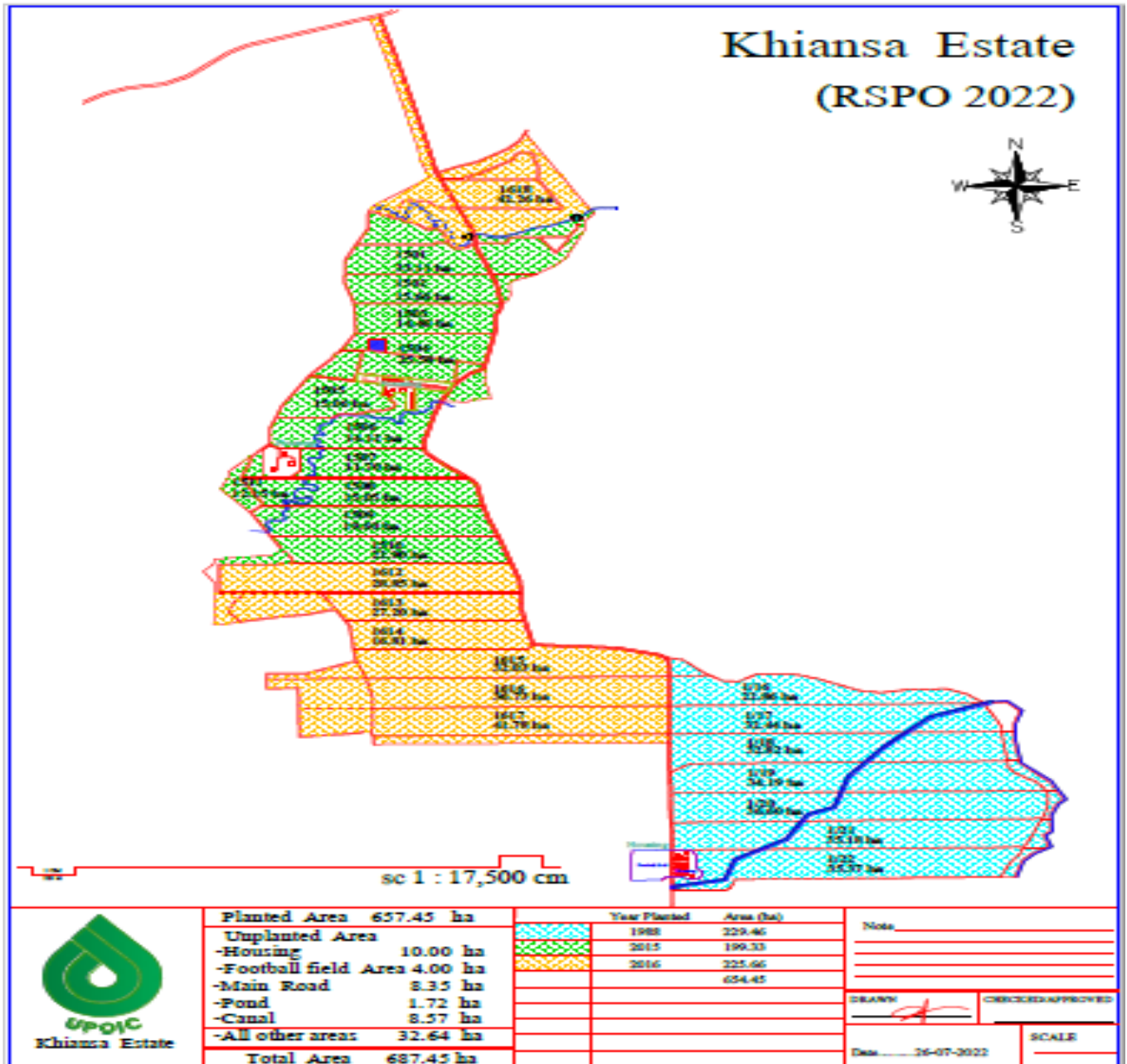


Figure 4 Map of Khiansa estate

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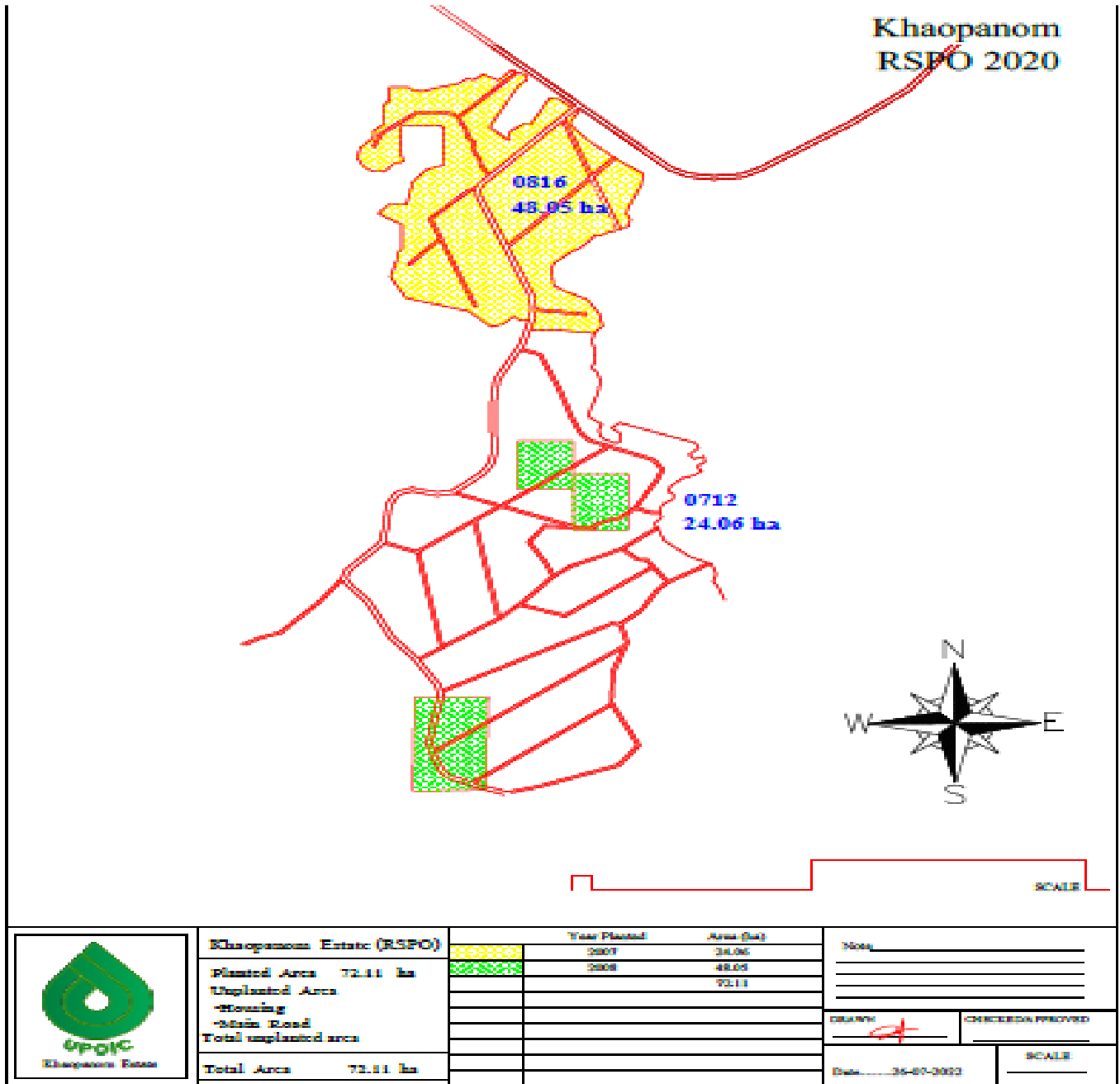


Figure 5 Map of Khaopanom division

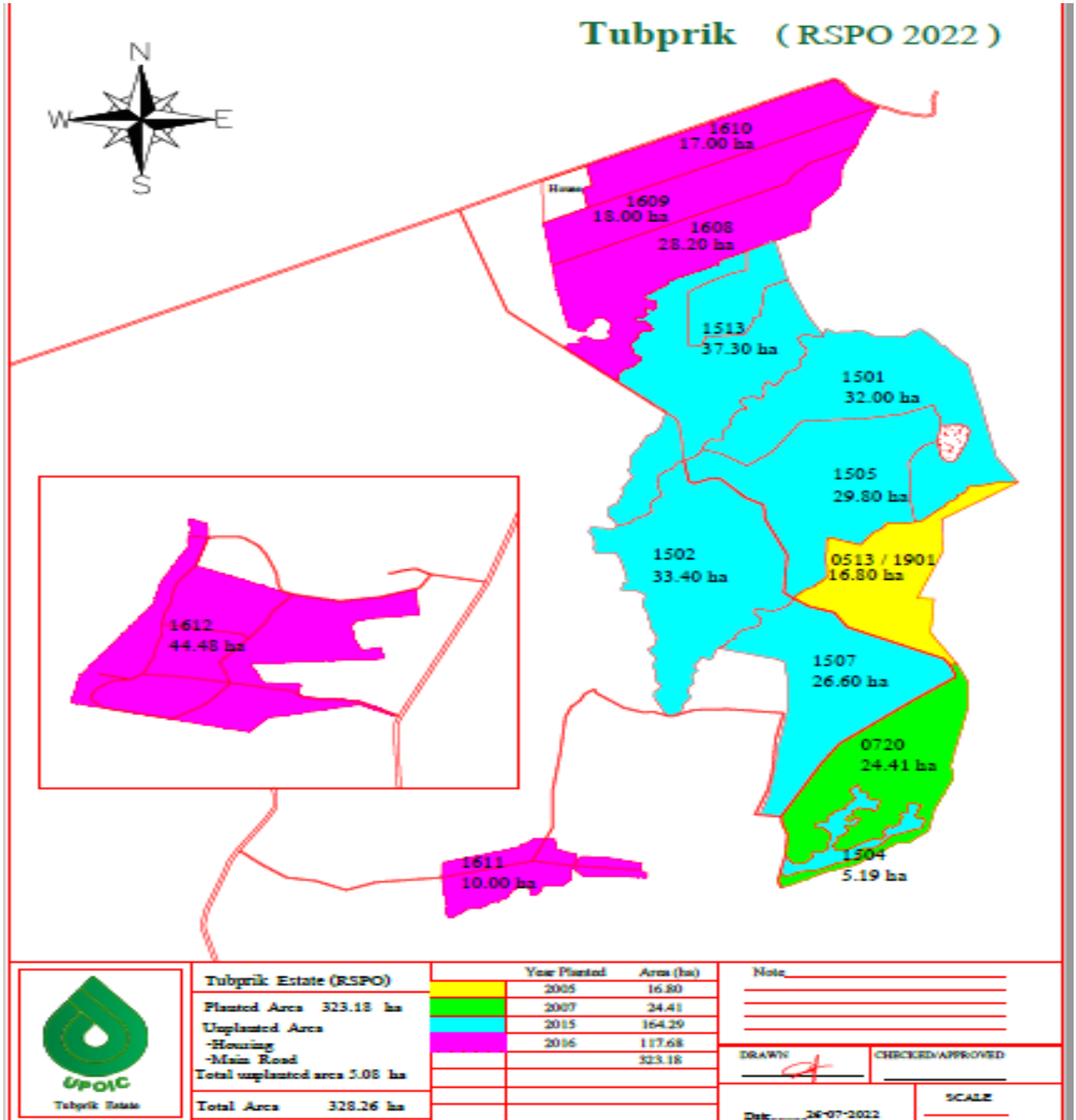
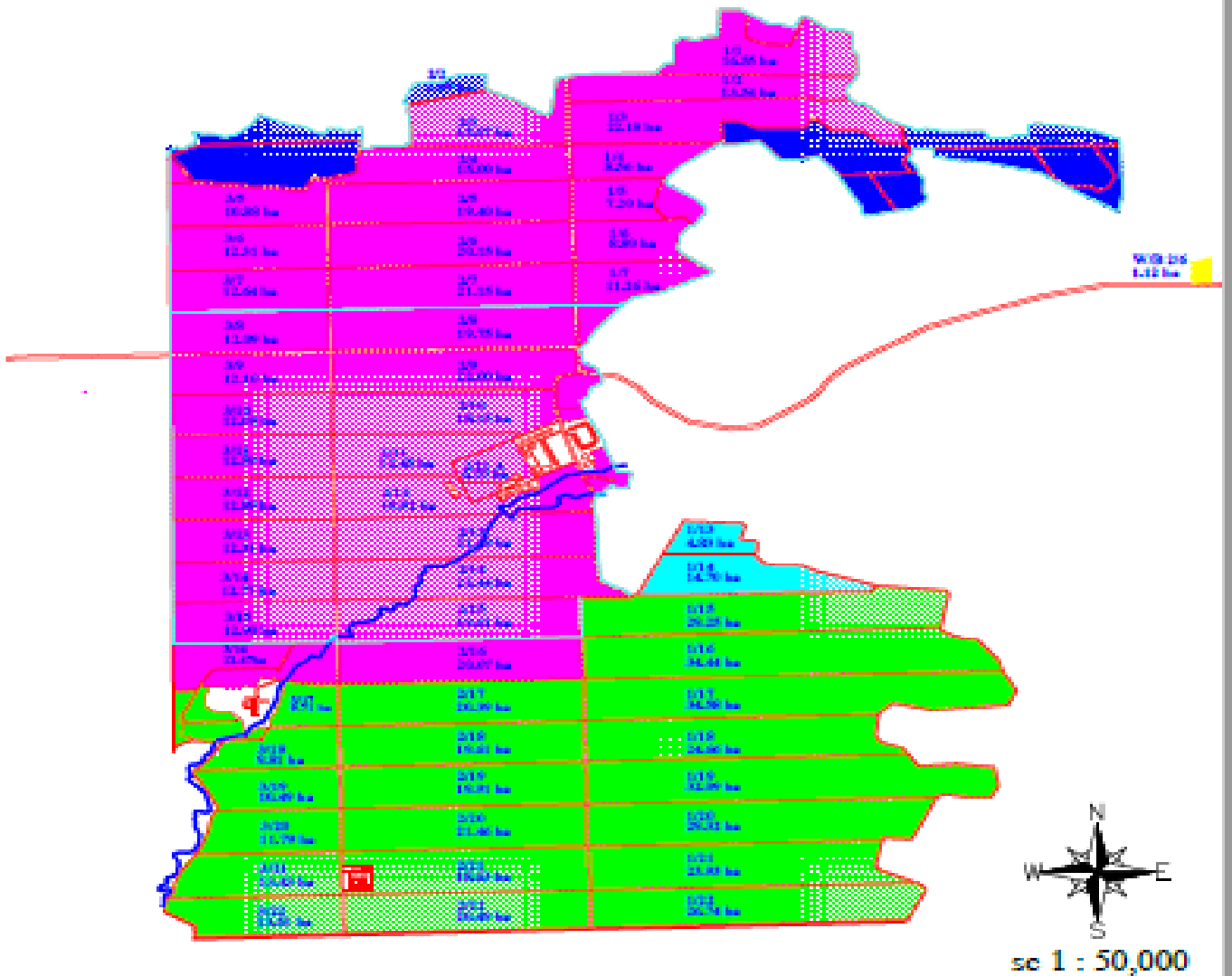


Figure 6 Map of Tubprik Estate

Chaiburi Estate (RSPO2022)




 UPOIC Chaiburi Estate	Chaiburi Estate (RSPO)		Year Planted	Area (ha)	Note: _____ _____ _____
	Planted Area	1,015.30 ha	1988	503.40	
			1989	424.35	
	Unplanted Area		1990	19.53	DRAWN: _____ CHECKED/APPROVED: _____ Date: 26-07-2022 SCALE: _____
	- Housing	14.66 ha	1991	60.80	
	- Main Road	5.84 ha	1994	6.10	
			2007	1.12	
			1,015.30		
All Area	1042.50 ha				

Figure 7 Map of Chaiburi estate

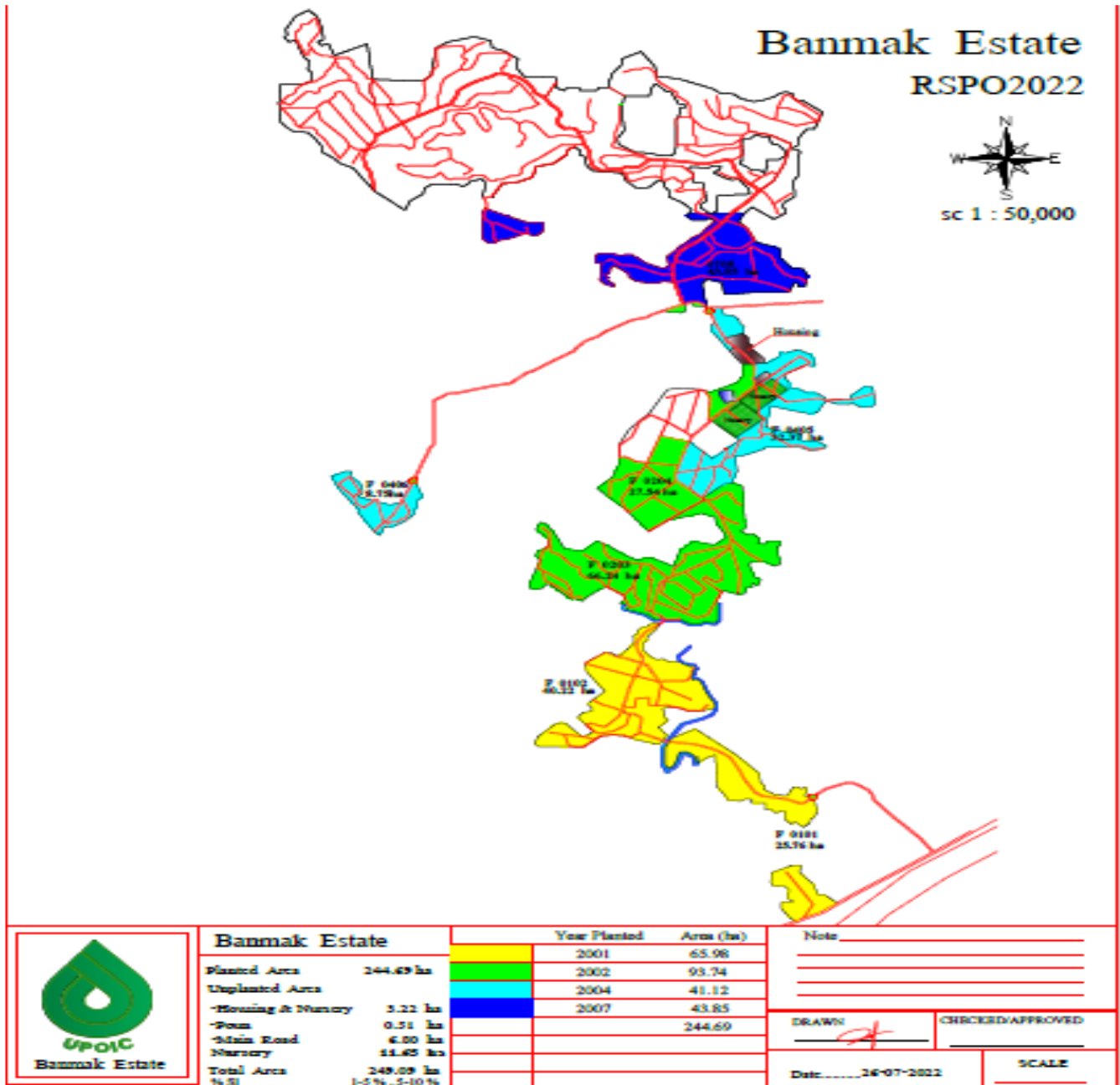


Figure 8 Map of Banmak estate

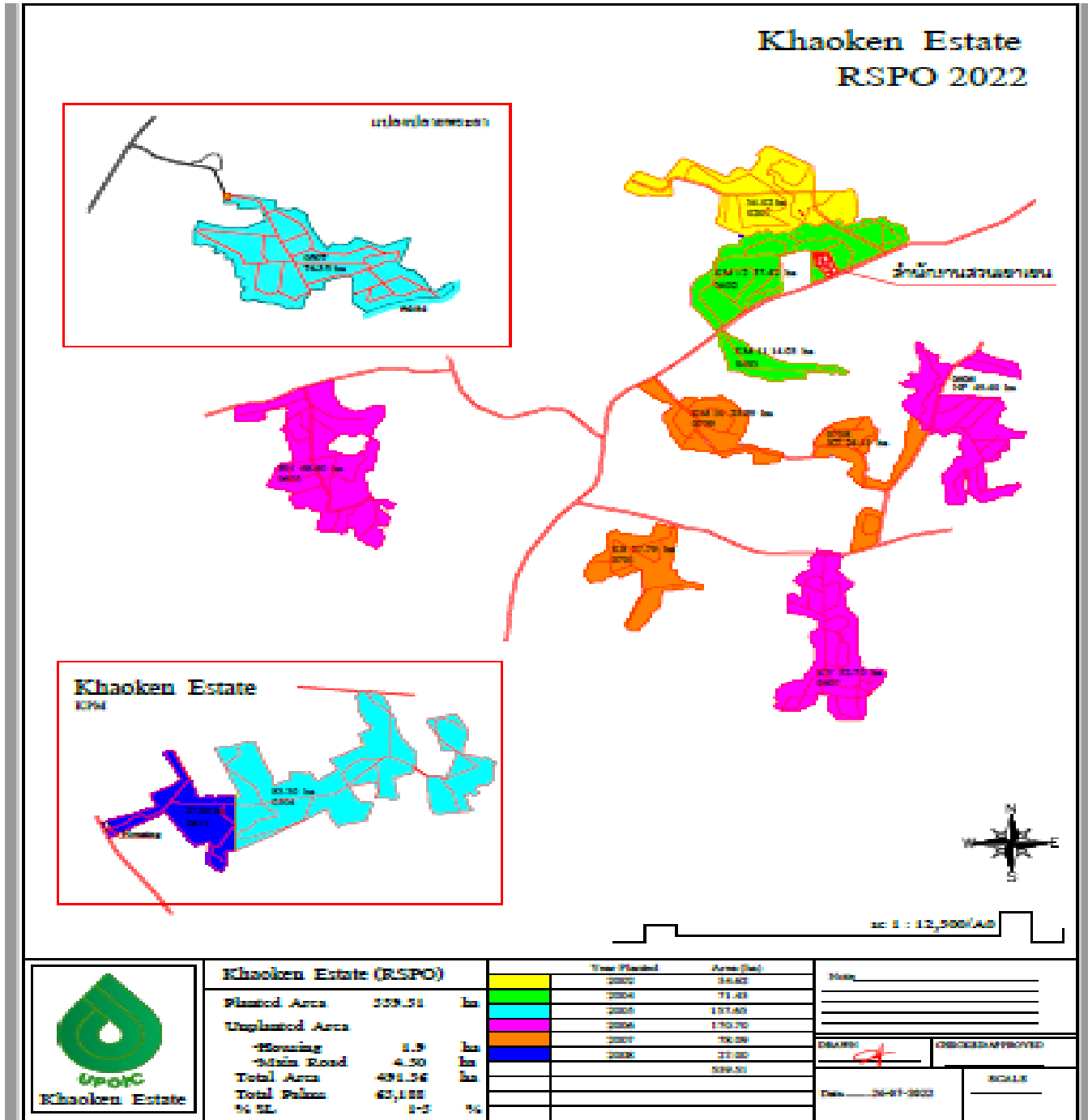


Figure 9 Map of Khaoken estate

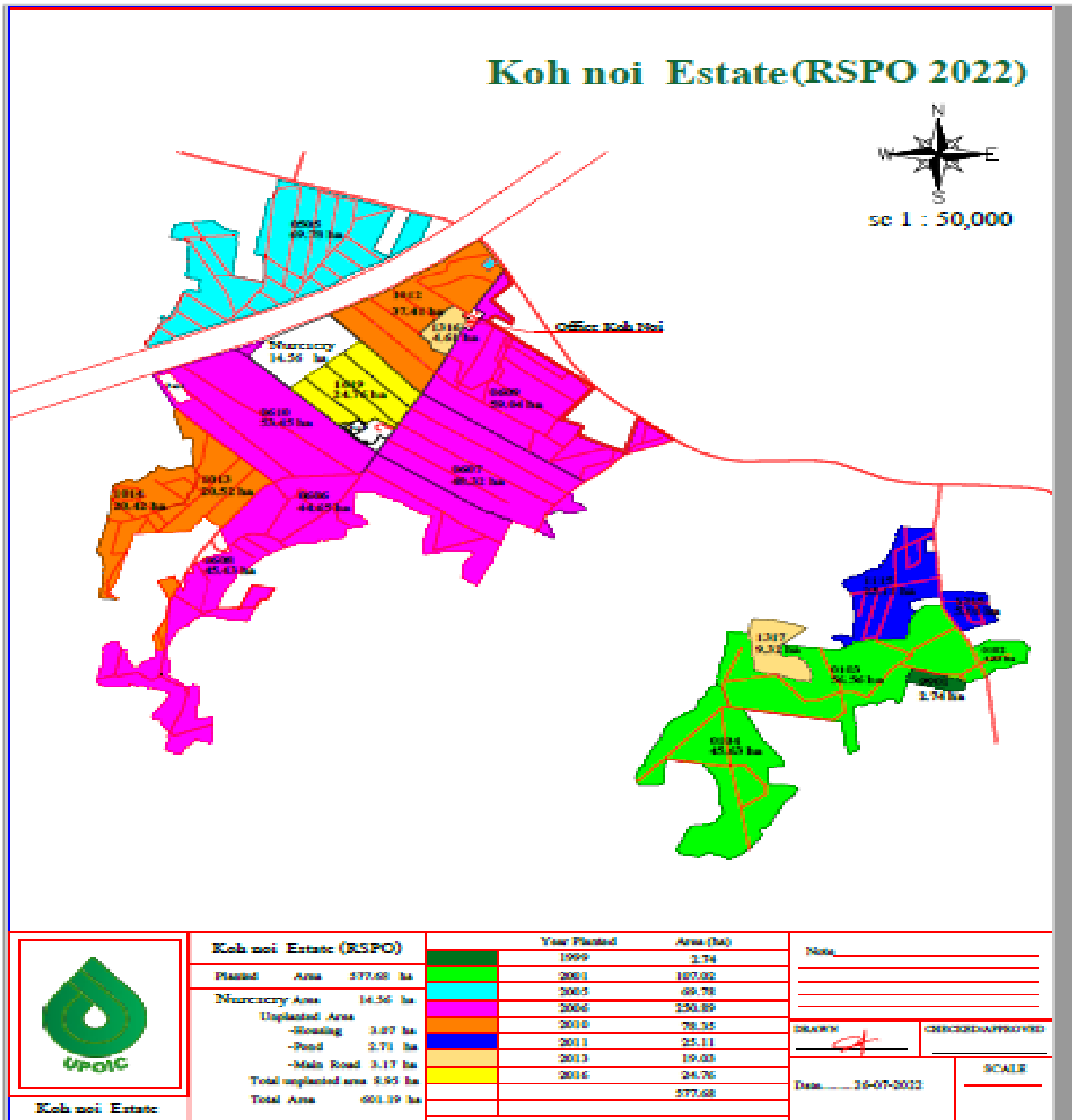


Figure 10 Map of Koh Noi estate

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
CSPO	Certified Sustainable Palm Oil
CSPKO	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 - CSPO	Independent Smallholder Certified Sustainable Palm Oil
IS – CSPKO	Independent Smallholder Certified Sustainable Palm Kernel Oil
IS – CSPKE	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