



RSPO P&C CERTIFICATION AUDIT REPORT

(THE NATURAL PALM GROUP CO., LTD.)

Audit Application Number:	PC25-002622
Assessment Type:	Recertification
Date of Audit:	23 Jun 2025 - 26 Jun 2025
Audit Report Number:	RSPO-PC-MU25-016490-RC
Revision Number:	0
Audit Report Date	31 Aug 2025



Table of Contents

1.	Certification Body Background	4
1.1	Description of Certification Body	4
2.	Organisation Details and Certification Scope	5
2.1.	Organisational Overview	5
2.2.	RSPO Membership Information	6
2.3.	Certificate Information	7
3.	Description of the Management Unit	8
3.1.	Area Statement of the Management Unit	11
3.2.	Age Profile of the Management Unit	13
3.3.	Replanting Programme of the Management Unit (5 Years)	15
3.4.	Name FFB Supplier Supplying FFB to the Mill (Certified FFB)	17
3.6	Projected Certified Volume for Next License	23
3.7	Information of Previous & Current License (Identity Preserved)	24
3.8	Information of Previous & Current License (Mass Balance)	26
4.	Audit Programme	28
4.1.	Audit Methodology	28
4.2.	Audit Team Member	28
4.3.	Audit Plan	29
4.4.	Changes of the initial audit plan (if applicable)	35
4.5.	Sampling Details	36
4.6.	Sampling History of Current Certification Cycle	37
4.7.	Audit Team Leader and Audit Team Information	38
5.	Audit Findings & Results	51
6.	Summary of Audit Findings	218
7.	Nonconformity(ies) Issue in this Audit	220
8.	Opportunity for Improvement (OFI) Issue in this Audit	226
9.	Status of Nonconformities Previously Identified and Opportunity for Improvement	227
10.	Stakeholder Consultation Process	231
11.1	For Audit Report	231
11.2	For Public Summary Report	234
11.3	Summary of workers interviewed, and the CB's responses and findings are presented in the table below:	237
11.4	Consultation with Previous Land User	240
11.	Time Bound Plan	242
12.	Requirements on Multiple Management Unit	243



13. Requirements for Uncertified Management Units	246
14. Audit Conclusion & Recommendation	249
15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings	250
Appendix 1: Location Map Unit of Certification and Supply bases	252
Appendix 2: History of the changes in the current certification cycle.	262
Appendix 3: Greenhouse Gas (GHG) Reporting Summary	263

1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	Bureau Veritas Certification (Thailand) LTD.
Address of Certification Body (Accredited Office)	16th floor, Bangkok Tower, 2170 New Phetchburi Road, Bangkokpapi, Huay Kwang, Bangkok 10300 Thailand
Background of the Certification Body	Bureau Veritas is globally well-known in testing, inspection, certification and technical consulting services. Created in 1828 and the headquarter set in Paris, France, it now has more than 1,600 offices and labs, and about 83,000 employees in 140 countries. Bureau Veritas delivers professional services and innovative solutions to its 400,000 clients in multiple key industries, to ensure that their assets, products, infrastructure and processes meet standards and regulations in terms of quality, health and safety, environmental protection and social responsibility. As a trusted partner, Bureau Veritas offers innovative solutions that go beyond simple compliance with regulations and standards, reducing risk, improving performance and promoting sustainable development.
Phone Number (Accredited Office)	+66 2 670 4800
Websites	https://www.bureauveritas.co.th/
Contact Person Name	Niyom Sanmano
Email	niyom.sanmano@bureauveritas.com
Accreditation Information	
ASI Code	ASI-APP-114
Technical Scope	RSPO P&C
Geographical Scope	Thailand, Indonesia, Malaysia,
Accredited Since	23 Jul 2018



2. Organisation Details and Certification Scope

2.1. Organisational Overview

Management Unit Information Note: Management Unit refers to unit of certification	
Name of Management Unit/s	THE NATURAL PALM GROUP CO., LTD.
Address of the Management Unit/s	250 MOO 12, KRON SUB-DISTRICT, SAWEE DISTRICT, CHUMPORN PROVINCE 86130, THAILAND
Country	Thailand
Websites	http://www.naturalpalm.com
Description of the Management Unit	The Natural Palm Group Co., Ltd. is a member of RSPO since 22 April 2011 with membership number 2- 0218-11-000-00. The Certification Unit (CU) is in 250 Moo 12, Kron Sub-District, Sawee District, Chumporn Province 86130 Thailand which consist of 2 directly Managed Estates (10 Division). Total combined land areas of the CU are 389.58 Ha of which; 328.44 Ha had been planted with oil palm (maturity area is 248.37 Ha and Immature is 80.07Ha) The company was formed in 2002 to operate the production of CPO mill, PK crusher, refinery and plantation. To operate the oil palm plantation, the company purchased the land deed with planted area of oil palm from previous owner. Therefore, the development of the oil palm plantation was done more than decades. Even though the company has a PK crusher and refiner where are located at the same legal boundary of the POM, only POM and its plantation are included in the scope of RSPO P&C certification. A feature of The Natural Palm Group Co., Ltd comprises of company's own plantation where produce less than 10% of the total FFB processed by their own POM, crushing mill and refinery. While for those independent smallholders who supplies the FFB to the POM, there are no contracts between these independent smallholders and the company. The independent growers have the right to supply their FFB to any palm oil mill (POM). Concerning both crushing mill and refinery where are located at the same boundary of POM, they have now been certified RSPO SCC separately. Since March 30, 2018, Ms. Natanong Visespakdee, has been appointed as management representative by Mr. Kowit Kuansongtham (Managing Director). The management representative is responsible for the implementation on all applied standards, coordinate to ensure the management system is in place, monitor the implementation in accordance with the applied standards, plan and verify the documentations.
Management Representative Name	Ms. Natanong Visespakdee
Management Representative Designation	Management Representative
Management Representative Email	Natanong.mee@naturalpalm.com



2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	2-0218-11-000-00
Name of RSPO Member	THE NATURAL PALM GROUP CO., LTD.
Member Since	21 Apr 2011



2.3.Certificate Information

Certificate Information	
Certificate No.	TH026103
prisma Document Reference Number	PC25-002622
prisma Trading Account ID	TA25-017155
Scope of Certification	Production of CPO and Palm Kernel at The Natural Palm Group Co., Ltd. using Module E: Mass Balance which FFB supplied from its supply bases.
Supply Chain Model	☐ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☐ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☒ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Thailand National Interpretation
Initial Date of Certification:	14 Nov 2014
Effective Date of Certificate:	02 Dec 2025
Expiry Date of Certificate:	01 Dec 2030
Name of Peer Reviewer	Ismadi Ismail



3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	prisma Site Business ID	Address of Palm Oil Mill	Mill's capacity (MT/hour)	GPS Coordinates	
				Latitude	Longitude
THE NATURAL PALM GROUP CO., LTD.	MU25-016490	250 Moo 12, Kron Sub-District, Sawi Distric, Chumphon Province 86130 Thailand	60	10.293034	99.090576
Remarks: N/A					

Information of Supply Bases					
Name of Supply Bases	prisma Supply Base ID	Address of Supply Bases	Type of Supply Bases	GPS Coordinates	
				Latitude	Longitude
Estate 1 (The Natural Palm Plantation 1)					

Thachang	SB25-006038	3/5 Moo 6, Khaothan Sub-District, Thachang District, Surat Thani Province 84150 Thailand	Own/Managed Estate	9.286005	99.167747
Factory division	SB25-004157	250 Moo 12, Kron Sub-District, Sawi District, Chumphon Province 86130 Thailand	Own/Managed Estate	10.29458	99.084598
Nareang division	SB25-005209	Moo 2, Kron Sub-District, Sawi District, Chumphon Province 86130 Thailand	Own/Managed Estate	10.307814	99.074467
Noenthong division	SB25-005240	79/1 Moo 6, Salui Sub-District, Thasae District, Chumphon Province 86140 Thailand	Own/Managed Estate	10.869923	99.24373
Nikom Tha Sae division	SB25-005236	Moo 5, Hongcharoen Sub-District, Thasae District, Chumphon Province 86140 Thailand	Own/Managed Estate	10.777938	99.148172
Estate 2 (The Natural Palm Plantation 2)					

Dan-Sawee division	SB25-003991	Moo 10, Dansawi Sub-District, Sawi District, Chumphon Province 86130 Thailand	Own/Managed Estate	10.234965	99.167979
Pakprak division	SB25-005286	Moo 3, Pakprak Sub-District, Sawi District, Chumphon Province 86130 Thailand	Own/Managed Estate	10.257633	99.10015
Thungkha division	SB25-006040	Moo 7, ThungKha Sub-District, Muang District, Chumphon Province 86000 Thailand	Own/Managed Estate	10.398659	99.17134
Sangthong division	SB25-005627	Moo 3, Kron Sub-District, Sawi District, Chumphon Province 86130 Thailand	Own/Managed Estate	10.30227	99.094538
Khai Luksuea division	SB25-004537	Moo 2, Wisaitai Sub-District, Sawi District, Chumphon Province 86130 Thailand	Own/Managed Estate	10.319945	99.089327

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of Supply Base	Certified Area (Ha)	Planted Area (Ha)			Unplanted Area (Ha)				
		Oil palm planted on non peatland	Oil Palm Planted on Peat	Other Crop(s)	HCV	HCS	HCV-HCS	Conservation	Facilities / Others
Estate 1 (The Natural Palm Plantation 1)									
Thachang	229.83	220.59	0	0	0	0	0	0	9.24
Factory division	45.73	11.23	0	0	0	0	0	0	34.5
Nareang division	8.73	8.73	0	0	0	0	0	0	0
Noenthong division	23.9	12.34	0	0	0	0	0	0	11.56
Nikom Tha Sae division	4.92	4.80	0	0	0	0	0	0	0.12

Estate 2 (The Natural Palm Plantation 2)									
Dan-Sawee division	17.89	12.25	0	0	0	0	0	0	5.64
Pakprak division	16.71	16.71	0	0	0	0	0	0	0
Thungkha division	22.96	22.96	0	0	0	0	0	0	0
Sangthong division	15.22	15.13	0	0	0	0	0	0	0.09
Khai Luksuea division	3.69	3.69	0	0	0	0	0	0	0
TOTAL	389.58	328.43	0	0	0	0	0	0	61.15
Remarks: N/A									

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
Estate 1 (The Natural Palm Plantation 1)						
Thachang	104.45		116.14		116.14	220.59
Factory division			6.03	5.20	11.23	11.23
Nareang division			8.73		8.73	8.73
Noenthong division			7.96	4.38	12.34	12.34
Nikom Tha Sae division			4.80		4.80	4.80
Estate 2 (The Natural Palm Plantation 2)						
Dan-Sawee division		8.37	3.88		12.25	12.25
Pakprak division			14.57	2.14	16.71	16.71

Thungkha division	2.47		1.52	18.97	20.49	22.96
Sangthong division		5.28	9.85		15.13	15.13
Khai Luksuea division			3.69		3.69	3.69
TOTAL (ha)	106.92	13.65	177.17	30.69	221.51	328.43
Remarks: N/A						

Notes: This age profile range is used based on the common phase of oil palm age as referred in <https://www.researchgate.net/publication/327527812>.

3.3.Replanting Programme of the Management Unit (5 Years)

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2025	2026	2027	2028	2029	
Estate 1 (The Natural Palm Plantation 1)						
Thachang	16.60	0	0	0	0	16.60
Factory division	1.20	0	0	0	0	1.20
Nareang division	0	0	0	0	0	0
Noenthong division	0	0	0	0	0	0
Nikom Tha Sae division	0	0	0	0	0	0
Estate 2 (The Natural Palm Plantation 2)						
Dan-Sawee division	0	0	0	0	0	0
Pakprak division	0	0	0	0	0	0

Thungkha division	0	0	0	0	0	0
Sangthong division	0	0	0	0	0	0
Khai Luksuea division	0	0	0	0	0	0
TOTAL (ha)	17.80	0	0	0	0	17.80

Notes: 1st year of the replanting programme will be the current year of the audit

3.4. Name FFB Supplier Supplying FFB to the Mill (Certified FFB)

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) <i>*During the current license period</i>
		Latitude	Longitude	
N/A	N/A	N/A	N/A	N/A
TOTAL				

3.5 Name FFB Supplier Supplying FFB to the Mill (Un-Certified FFB)

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) <i>*During the current license period</i>
		Latitude	Longitude	
Lamae	Collecting Centre	9.747495	99.128708	8,998.44
Kuan Hin Mui	Collecting Centre	10.005865	99.097172	4,991.50
Naphaya	Collecting Centre	9.893729	99.104438	4,978.75
Klongsai	Collecting Centre	9.192683	99.150664	6,010.90

Khaosuanrian	Collecting Centre	10.170726	99.107849	7,619.68
Thahin	Collecting Centre	10.256049	99.146968	8,474.83
Thungkha	Collecting Centre	10.405713	99.175346	6,219.19
Noenthong	Collecting Centre	10.872903	99.243733	6,551.34
Khao Thalu	Collecting Centre	10.209675	98.93116	5,894.25

Noensamlee	Collecting Centre	10.606987	99.249359	9,895.57
Arporn Puttipilan	Collecting Centre	9.871701	98.855949	3,593.87
Watchai Chuawichian	Collecting Centre	9.947666	98.639362	5,451.79
Sompong Promma	Collecting Centre	9.979619	99.0597025	502.75
Phudphetkaewpalm	Collecting Centre	10.22747	99.163731	8,626.40

Nawapan Lanpalm	Collecting Centre	10.396244	99.024623	10,298.94
Khanittha Usanakornkul	Collecting Centre	10.9436013	99.425949	852.87
Patkorn Logistic Company Limited	Collecting Centre	10.535567	99.126623	23.68
Somnuek Lanpalm	Collecting Centre	9.781009	98.716737	1,989.63
Naiyana Nu-im	Collecting Centre	10.358465	99.121291	4,059.67

Duangdaw Kianbun	Collecting Centre	10.194299	99.099567	1,008.88
Natthaporn Tradding Co.,Ltd. ,	Collecting Centre	10.124733	99.10384	3,453.29
Jantra Hawaree	Collecting Centre	10.606347	99.093447	2,241.19
TOTAL				111,737.41

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	2 Sep 2025
	End Date	1 Sep 2026
Projected Certified FFB Volume (MT)	3,600	
Average Production Yield (MT/ Ha)	12.7	
Projected CSPO Certified Volume (MT)	Identity Preserved	0
	Mass Balance	600
Projected CSPK Certified Volume (MT)	Identity Preserved	0
	Mass Balance	180
Oil Extraction Rate (OER) (%)	16.6 %	
Kernel Extraction Rate (KER) (%)	5 %	

*Guidance

3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	THE NATURAL PALM GROUP CO., LTD.			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	Not Applicable	Start Date	Not Applicable
	End Date	Not Applicable	End Date	Not Applicable
Actual Production Period Reported	From	Not Applicable	From	Not Applicable
	To	Not Applicable	To	Not Applicable
Projected FFB Certified Volume (MT)	Not Applicable		Not Applicable	
Actual production of FFB (MT)	Not Applicable		Not Applicable	
Projected CSPO Certified Volume (MT)	Not Applicable		Not Applicable	
Actual CSPO Production Volume (MT)	Not Applicable		Not Applicable	
Actual CSPO Volume Sold as RSPO Certified (MT)	Not Applicable		Not Applicable	
Actual CSPO Volume Sold as Conventional (MT)	Not Applicable		Not Applicable	
Actual CSPO Volume Sold under Other Scheme (MT)	Not Applicable		Not Applicable	
Total Actual CSPO Volume Sold (MT)	Not Applicable		Not Applicable	
Actual CSPO credits sold (where applicable)	Not Applicable		Not Applicable	

Projected CSPK Certified Volume (MT)	Not Applicable	Not Applicable
Actual CSPK Production Volume (MT)	Not Applicable	Not Applicable
Actual CSPK Volume Sold as RSPO Certified (MT)	Not Applicable	Not Applicable
Actual CSPK Volume Sold as Conventional (MT)	Not Applicable	Not Applicable
Actual CSPK Volume Sold under Other Scheme (MT)	Not Applicable	Not Applicable
Total Actual CSPK Volume Sold (MT)	Not Applicable	Not Applicable

3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill	THE NATURAL PALM GROUP CO., LTD.			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	2 Sep 2023	Start Date	2 Sep 2024
	End Date	1 Sep 2024	End Date	1 Sep 2025
Actual Production Period Reported	From	31 May 2023	From	2 Sep 2024
	To	2 Sep 2024	To	31 May 2025
Projected FFB Certified Volume (MT)	3,600		3,600	
Actual production of FFB (MT)	3,096		3,460	
Projected CSPO Certified Volume (MT)	720		720	
Actual CSPO Production Volume (MT)	514		574	
Actual CSPO Volume Sold as RSPO Certified (MT)	160		210	
Actual CSPO Volume Sold as Conventional (MT)	0		0	
Actual CSPO Volume Sold under Other Scheme (MT)	0		0	
Total Actual CSPO Volume Sold (MT)	160		210	
Actual CSPO credits sold (where applicable) (MT)	0		0	

Projected CSPK Certified Volume (MT)	180	180
Actual CSPK Production (MT)	154.8	173
Actual CSPK Volume Sold as RSPO Certified (MT)	47	65
Actual CSPK Volume Sold as Conventional (MT)	0	0
Actual CSPK Volume Sold under Other Scheme (MT)	0	0
Total Actual CSPK Volume Sold (MT)	47	65

4. Audit Programme

4.1. Audit Methodology

The audit methods for RSPO principle and criteria (P&C) follow ISO 19011 principles, ensuring a systematic evaluation of compliance. During an onsite audit, methods include reviewing documents to assess policies, procedures, and records; conducting interviews with management and staff to gather evidence of RSPO P&C implementation; and observing operations such as handling, processing, and recordkeeping to confirm compliance both of mill and supply base. Additional activities involve inspecting facilities for proper segregation or blending of certified materials, performing traceability checks to verify the consistency of stock and documentation, and cross-verifying evidence from multiple sources to ensure accuracy and consistency. Moreover, a stakeholder consultation and interviews integrated in this method. These methods provide a comprehensive approach to evaluating adherence to RSPO P&C standards.

The task of the audit

- To determine the conformity with the requirements of Principles and Criteria for the Production of Sustainable Palm Oil.
- Recommendation for Certification will be based on the assessment findings.
- Recommendation is not possible if any Major Non-Conformity is not addressed and not closed.
- The management will need to carry out appropriate corrective action with evidence of implementation and close any Major NC prior to the recommendation.
- All activities presented in the audit objective and schedule will need to be performed by BVC's audit team in collaboration with the company to perform all these activities within a timeframe is greatly appreciated. To fulfil the objective, the area of audit will be covered (and not limited to) as follows:

Site tour

- Soil and water conservation, riparian/buffer zone, HCV, Chemical / Pesticide / Fertilizer Stores, hazardous waste storage, workshop, firefighting facilities, etc.
- Land clearing, planting/re-planting, herbicide (spraying) and fertilizer application, FFB harvesting & loading, IPM road maintenance, workers interview OSH and Worker's facilities (housing, pay, etc.)
- Legal compliance/boundary, office inspection, dump/landfill & interview with workers.
- Best agricultural practices, and Good agricultural practice
- Manuring, Spraying, Harvesting,
- HCV / Conservation Area.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Teerawat Ruengmak	Team Leader	UAN-TR24591
Sareerat Sribut	Team member	UAN-SS24597
Wilit Muensroy	Team member	UAN-WM218189
Patrawut Kumnoowat	Team member	ASI1EY3CPH

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
23/06/2025	11.00 am - 12.00 am	All	The Estate 1 (The Natural Palm Plantation 1)	Opening Meeting at The Estate 1 (The Natural Palm Plantation 1) • Introduction of Audit Team • Introduction of BVC • General certification system process • Agreement on the audit programme
	01.00 pm - 03.00 pm	All	The Estate 1 (The Natural Palm Plantation 1)	Plantation Inspection and activities verification of Estate 1(The Natural Palm Plantation 1) • FFB receiving • Mill Operations (processing unit, workshop, storage, dispatch, waste treatment plant) • Health & safety • Emergency response • Waste Management Plan • Storage Facilities Etc.
	03.00 pm - 05.00 pm	UAN-TR24591, UAN-SS24597, ASI1EY3CPH	The Estate 1 (The Natural Palm Plantation 1)	Document reviews for Estate 1(The Natural Palm Plantation 1) - Stakeholders list, Request/responses - Legal compliances - Policies and management Commitment documents - Aspect and impact assessment (social, environment, etc) - Management plan (Water, Waste, Environment, HCV, Social, etc.) - Records (Training, Meeting, Accidents, Consultation, etc) - Subcontractors/Third party suppliers - RSPO CERTIFICATION SYSTEMS

			- Etc.
	03.00 pm - 05.00 pm	UAN-WM218189	Stakeholder Consultation The Estate 1 (The Natural Palm Plantation 1) a. Government agencies b. Previous Landowner c. Local communities d. Workers' representative e. Local NGO
	12.00 pm - 01.00 pm	All	The Estate 1 (The Natural Palm Plantation 1) Lunch Time
	05.00 pm - 06.00 pm	All	The Estate 1 (The Natural Palm Plantation 1) Auditor internal meeting, preparation and give the audit finding information and discussion with the client (Day 1)
24/06/2025	09.00 am - 12.00 am	All	The Natural Palm Mill Site Tour; The Natural Palm Mill • FFB receiving • Mill Operations (processing unit, workshop, storage, dispatch, waste treatment plant) • Health & safety • Emergency response • Waste Management Plan • Storage Facilities Etc.

	01.00 pm - 05.30 pm	UAN-TR24591, UAN-SS24597, ASI1EY3CPH	The Natural Palm Mill	Document reviews for The Natural Palm Mill - Stakeholders list, Request/responses - Legal compliances - Policies and management Commitment documents - Aspect and impact assessment (social, environment, etc) - Management plan (Water, Waste, Environment, HCV, Social, etc.) - Records (Training, Meeting, Accidents, Consultation, etc) - Subcontractors/Third party suppliers - RSPO CERTIFICATION SYSTEMS - Etc.
	01.00 pm - 05.30 pm	UAN-WM218189	The Natural Palm Mill	Supply Chain Requirements for Mills - Documented Procedures - Mass Balance Table - FFB Suppliers List & Volume - CPO & PK Buyers List & Volume - Palm-trace Transactions - Production Reports, Conversion Factors - Internal Audit/Management Review - Time bound plan - Etc.
	12.00 pm - 01.00 pm	All	The Natural Palm Mill	Lunch Time
	05.30 pm - 06.00 pm	All	The Natural Palm Mill	Auditor internal meeting, preparation and give the audit finding information and discussion with the client (Day 2)

25/06/2025	09.00 am - 12.00 am	All	Estate 2 (The Natural Palm Plantation 2)	Plantation Inspection and activities verification of Estate 2 (The Natural Palm Plantation 2) - Field operations (Spraying, Harvesting, Manuring, etc) - Interview with workers - Certification Unit boundaries (boundary stone, trenches, etc) - High Conservation Value area - Riparian/Watercourses protection - Management Plan (Water, Waste, Environment) - Etc.
	01.00 pm - 03.00 pm	UAN-WM218189	Estate 2 (The Natural Palm Plantation 2)	Stakeholder Consultation Estate 2 (The Natural Palm Plantation 2) a. Government agencies b. Previous Landowner c. Local communities d. Workers' representative e. Local NGO f. Contractor
	01.00 pm - 05.30 pm	UAN-TR24591, UAN-SS24597, ASI1EY3CPH	Estate 2 (The Natural Palm Plantation 2)	Document Review Estate 2 (The Natural Palm Plantation 2) - Legal compliances - Policies and Management Commitment documents - Land use rights - Aspect and impact assessment (Social, Environment, Etc.) - Decent Living Wage and salary & benefit - Workers recruitment - Management Plan (Water, Waste, Environment, HCV, Social, GHG, etc.) - Records (Training, meeting, accidents, consultation, workers' agreement etc.) - Internal audit and management review - Contractors activities

			- Best practices - Storage facilities - Workers' housing - RSPO Certification System Assessment - Etc
03.00 pm - 05.30 pm	UAN-WM218189	Estate 2 (The Natural Palm Plantation 2)	Document Review Estate 2 (The Natural Palm Plantation 2) - Legal compliances - Policies and Management Commitment documents - Land use rights - Aspect and impact assessment (Social, Environment, Etc.) - Decent Living Wage and salary & benefit - Workers recruitment - Management Plan (Water, Waste, Environment, HCV, Social, GHG, etc.) - Records (Training, meeting, accidents, consultation, workers' agreement etc.) - Internal audit and management review - Contractors activities - Best practices - Storage facilities - Workers' housing - RSPO Certification System Assessment - Etc
12.00 pm - 01.00 pm	All	Estate 2 (The Natural Palm Plantation 2)	Lunch Time
05.30 pm - 06.00 pm	All	Estate 2 (The Natural Palm Plantation 2)	Auditor internal meeting, preparation and Give the audit finding information and discussion with the client (Day 3)

26/06/2025	09.00 am - 11.00 am	UAN-TR24591, UAN-SS24597, ASI1EY3CPH	The Natural Palm Mill	Document reviews at The Natural Palm Mill for all sites as remaining from previous day (Mill, Estate 1 & 2) - Legal compliances - Policies and Management Commitment documents - Land use rights - Aspect and impact assessment (Social, Environment, Etc.) - Decent Living Wage and salary & benefit - Workers recruitment - Management Plan (Water, Waste, Environment, HCV, Social, GHG, etc.) - Records (Training, meeting, accidents, consultation, workers' agreement etc.) - Verification a remaining documents and records, including remaining stakeholders' consultation and previous land user verification.
	09.00 am - 11.00 am	UAN-WM218189	The Natural Palm Mill	Stakeholder Consultation a. Government agencies b. Previous Landowner c. Local communities d. Workers' representative e. Local NGO f. Contractor
	11.00 am - 11.30 am	All	The Natural Palm Mill	Confirm for RSPO certification system and auditor team meeting for summarize audit finding Prepare for a closing meeting
	11.30 am - 12.00 am	All	The Natural Palm Mill	Closing Meeting at <u>The Natural Palm Mill</u> Presentation of audit findings (if any) and certification recommendation.

End of Audit

Notes: Include the number of hours spent at the sample sites for each day of the audit, including the time for the opening and closing meeting

4.4. Changes of the initial audit plan (if applicable)

N/A

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result $x = (\sqrt{y}) \times (z)$	Total Sampled
<i>Mill</i>	1	N/A	N/A	1
<i>Own/Managed Estates</i>	2	Medium Risk	$2 = (\sqrt{2}) \times 2$	2
<i>Scheme Smallholder</i>	N/A	N/A	N/A	N/A
<i>Scheme Outgrower</i>	N/A	N/A	N/A	N/A
<i>Independent Outgrower</i>	N/A	N/A	N/A	N/A

Notes: Auditing is based on a sampling process of the available information

4.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2025	2026	2027	2028	2028
Estate 1 (The Natural Palm Plantation 1)					
Thachang	☒	☐	☐	☐	☐
Factory division	☒	☐	☐	☐	☐
Nareang division	☒	☐	☐	☐	☐
Noenthong division	☐	☐	☐	☐	☐
Nikom Tha Sae division	☐	☐	☐	☐	☐
Estate 2 (The Natural Palm Plantation 2)					
Dan-Sawee division	☒	☐	☐	☐	☐
Pakprak division	☒	☐	☐	☐	☐
Thungkha division	☒	☐	☐	☐	☐
Sangthong division	☒	☐	☐	☐	☐
Khai Luksuea division	☐	☒	☐	☐	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Mr. Teerawat Ruangmak (TWR, UAN-TR24591)		
Requirements	Description	
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	TWR has oil palm plantation owner and has more than 10 years' experience in working in the palm oil sector. He has knowledge in agriculture sector (oil palm) and demonstrated by directly involved in managing oil palm belong to his family. He can demonstrate knowledge of certification requirements.	
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	He has performed RSPO P&C audits as team member for more than 15 days in more than 3 assessments under supervision of Lead Auditor	
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	TWR has completed the RSPO P&C-endorsed P&C Lead Auditor course on 27 Feb - 4 Mar 2023 by David Ogg & Partners Ltd (Certificate no. TR-RSPO-P&C- 07A/03/23). And Complete RSPO ISH training course by RSPO on 25 Aug 2023.	
Audit Team Members: Ms.Sareerat Sribut (STS, UAN-SS24597), Mr.Wilit Muensroy (WMU, UAN-WM218189), Mr. Patrawut Kumnoonwat (PAK, ASI1EY3CPH)		
Requirements	CAB Auditor Number	Description
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	UAN-TR24591	TWR has graduated with a Bachelor of Science in Forestry (Forest Biological Science, Silviculture Option). Faculty of Forestry, Kasetsart University, Thailand in 2013, and Master of Science in Forestry (Forest Resource and Environmental Administration). Faculty of Forestry, Kasetsart University, Thailand in 2020.
	UAN-SS24597	STS graduated with a Bachelor of Science in Forestry (Silviculture) Faculty of Forestry, Kasetsart University, Thailand in 2011, and a Master of Science in Forest Resource and Environmental Administration. Faculty of Forestry, Kasetsart University, Thailand in 2020.
	UAN-WM218189	WMU has graduated with a bachelor's degree in science

At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities		(Fisheries Science), Faculty of Agricultural Technology, King Mongkut's Institute of Technology Ladkrabang, Thailand in 2005
	ASI1EY3CPH	PAK has graduated with a bachelor's degree in science (Fisheries Science), Faculty of Agricultural Technology, King Mongkut's Institute of Technology Ladkrabang, Thailand in 2006, and Master of Science in Fisheries (Aquaculture). Faculty of Fisheries, Kasetsart University, Thailand in 2013.
	UAN-TR24591	TWR has oil palm plantation owner and has more than 10 years' experience in working in the palm oil sector. He has knowledge in agriculture sector (oil palm) and demonstrated by directly involved in managing oil palm belong to his family. He can demonstrate knowledge of certification requirements.
	UAN-SS24597	STS has worked in the forestry sector for more than 10 years before joining BVC Thailand. She has extensive experience in HCV and HCS forest assessments as well as social audits. Additionally, she owns an oil palm plantation and has over 10 years of experience in the palm oil sector. Her expertise in agriculture, particularly in oil palm cultivation, is demonstrated through her direct involvement in managing her family-owned oil palm plantation, along with her knowledge of certification requirements. With more than 10 years of work experience, STS is well-versed in local and regional knowledge of relevant laws, including those related to the palm oil sector, health and safety, and environmental management. Her experience encompasses HCV and HCS assessments, social audits, and participation in human rights activities. Moreover, she has completed professional training courses such as ISO 9001, SA8000, FSC COC, FSC FM, ISO 14064-2, and RSPO P&C, which indirectly address relevant local laws and regulations.

	UAN-WM218189	WMU has been working in the agriculture sector for more than 5 years prior to joining BVC Thailand. He can demonstrate knowledge of certification requirements.
	ASI1EY3CPH	PAK has oil palm plantation owner and has more than 5 years' experience in working in the palm oil sector. He has knowledge in agriculture sector (oil palm) and demonstrated by directly involved in managing oil palm belong to his family. He can demonstrate knowledge of certification requirements.
Successfully completed an RSPO endorsed P&C lead auditor course	UAN-TR24591	TWR has completed the RSPO P&C-endorsed P&C Lead Auditor course on 27 Feb - 4 Mar 2023 by David Ogg & Partners Ltd (Certificate no. TR-RSPO-P&C-07A/03/23). Complete the RSPO ISH training course by RSPO on 25 Aug 2023. She lasted RSPO P&C and RISS Calibration on 29 Sep 2023.
	UAN-SS24597	STS has completed the RSPO P&C-endorsed P&C Lead Auditor course on 27 Feb - 4 Mar 2023 by David Ogg & Partners Ltd (Certificate number: SS-RSPO-P&C-08A/03/23. Complete the RSPO ISH training course by RSPO on 25 Aug 2023. She lasted RSPO P&C and RISS Calibration on 29 Sep 2023.
	UAN-WM218189	WMU has completed the RSPO P&C-endorsed P&C Lead Auditor course on 19 -24 October 2020 including ISH 2019 (RISS) by David Ogg & Partners Ltd (Certificate no. WM-RSPO-P&C-10/24/20). And the refreshing training course every 3 years lates on 14 – 16 August 2023. And including the training of ISH standard was training on 16/3/2022 during RSPO forum.
	ASI1EY3CPH	PAK has completed the RSPO-endorsed RSPO P&C 2018 Lead Auditors Training Course on 26 Feb - 2 Mar 2024 by David Ogg & Partners Ltd (Certificate number: PK-RSPO-P&C-09/03/24.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	UAN-TR24591	TWR has been qualified as lead auditor for ISO 9001 and related to the agricultural code. He is able to demonstrate the knowledge in certification requirements.

	UAN-SS24597	STS has been qualified as the lead auditor for ISO 9001(from 20- 24 Mar 2023) and related to the agricultural code. She can demonstrate knowledge in certification requirements.
	UAN-WM218189	WMU has been qualify as an auditor for ISO 9001. He has also undergone training related to ISO45001, ISO14001, and SA8000 basic and advance
	ASI1EY3CPH	PAK has been qualified as lead auditor for ISO 9001 and related to the agricultural code. He can demonstrate the knowledge in certification requirements.
	UAN-TR24591	TWR can demonstrate to understand for the RSPO certification system of the latest version including he has completed the RSPO P&C-endorsed P&C Lead Auditor course on 27 Feb - 4 Mar 2023 by David Ogg & Partners Ltd (Certificate no. TR-RSPO-P&C-07A/03/23). Lasted RSPO P&C and RISS Calibration on 29 Sep 2023.
	UAN-SS24597	STS can demonstrate to understand for the RSPO certification system of the latest version including she has completed the RSPO P&C-endorsed P&C Lead Auditor course on 27 Feb - 4 Mar 2023 by David Ogg & Partners Ltd (Certificate number: SS-RSPO-P&C-08A/03/23. Complete the RSPO ISH training course by RSPO on 25 Aug 2023. She lasted RSPO P&C and RISS Calibration on 29 Sep 2023.
	UAN-WM218189	WMU can demonstrate to understand for the RSPO certification system of the latest version including he has completed the RSPO P&C-endorsed P&C Lead Auditor course on 19-24 October 2020 including ISH 2019 (RISS) by David Ogg & Partners Ltd (Certificate no. WM-RSPO-P&C-10/24/20). Lasted RSPO P&C Calibration on 13 December 2024. The refresh a training for RSPO P&C lead auditor on 14 – 16 August 2023 with a successfully training
Demonstrable understanding of the latest version of RSPO Certification Systems		

For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure		certificate number WM-RSPO-02/07/23.
	ASI1EY3CPH	PAK has completed the RSPO P&C-endorsed P&C Lead Auditor course on 26 Feb - 2 Mar 2024 by David Ogg & Partners Ltd (Certificate no. PK-RSPO-P&C-09/03/24).
	UAN-TR24591	TWR has completed the RSPO P&C-endorsed P&C Lead Auditor course on 27 Feb - 4 Mar 2023 by David Ogg & Partners Ltd (Certificate no. TR-RSPO-P&C-07A/03/23). And Complete RSPO ISH training course by RSPO on 25 Aug 2023. Lasted RSPO P&C and RISS Calibration on 29 Sep 2023. He has more than 10 years' experience in working in the palm oil sector. He has knowledge in agriculture sector (oil palm) and demonstrated by directly involved in managing oil palm belong to his family. He has collected more than 10 mandays in conducting RSPO P&C and ISH audits which relates to evaluating compliance against environmental and HCV requirements, his knowledge in the oil palm sector is based on hands-on experience and updated through meetings and auditing.
	UAN-SS24597	STS has completed the RSPO P&C-endorsed P&C Lead Auditor course on 27 Feb - 4 Mar 2023 by David Ogg & Partners Ltd (Certificate number: SS-RSPO-P&C-08A/03/23. And Complete RSPO ISH training course by RSPO on 25 Aug 2023. Lasted RSPO P&C and RISS Calibration on 29 Sep 2023. She has worked in the forestry sector for more than 10 years before joining BVC Thailand. It has experience in HCV and HCS assessments, and social audits. She is also the owner of an oil palm plantation and has more than 10 years of experience working in the palm oil sector. She has knowledge in agriculture. (oil palm) and demonstrates, by being directly involved in the management of oil palm owned by his family. She can demonstrate knowledge of certification requirements.

	UAN-WM218189	WMU has completed the RSPO P&C-endorsed P&C Lead Auditor course on 19 -24 October 2020 including ISH 2019 (RISS) by David Ogg & Partners Ltd (Certificate no. WM-RSPO-P&C-10/24/20). The refresh a training for RSPO P&C lead auditor on 14 – 16 August 2023 with a successfully training certificate number WM-RSPO-02/07/23. He has collected more than 10 man-days in conducting RSPO P&C, ISH and ASC audit which relates to evaluate compliance against environmental and HCV requirements. His knowledge in oil palm sector is based on hands-on experience and updated through meeting and auditing.
	ASI1EY3CPH	PAK has completed the RSPO P&C-endorsed P&C Lead Auditor course on 26 Feb - 2 Mar 2024 by David Ogg & Partners Ltd (Certificate no. PK-RSPO-P&C-09/03/24). He has more than 5 years' experience in working in the palm oil sector. He has knowledge in agriculture sector (oil palm) and demonstrated by directly involved in managing oil palm belong to his family.
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	UAN-TR24591	TWR has performed RSPO P&C audits as a team member for more than 10 days in more than 2 assessments under the supervision of the Lead Auditor (Mr. Wilit Muensroy)
	UAN-SS24597	STS has performed RSPO P&C audits as a team member for more than 10 days in more than 2 assessments under the supervision of the Lead Auditor (Mr. Niyom Sanmano)
	UAN-WM218189	WMU has performed RSPO P&C audits as a team member for more than 10 days in more than 2 assessments under the supervision of the Lead Auditor (Ms. Chongrak Takard)
	ASI1EY3CPH	PAK has performed RSPO P&C audits as a team member for more than 10 days in more than 2 assessments under the supervision of the Lead Auditor (Mr. Niyom Sanmano)
Knowledgeable and experience of the local/regional laws	UAN-TR24591	TWR has been qualify as lead auditor for ISO 9001 has work experience for more than 10 years

		where make his familiar with local / regional knowledge of local laws. He also undergone RSPO P&C course where the relevant local laws are indirectly discussed.
	UAN-SS24597	STS has more than 10 years of work experience, which has made her familiar with local and regional knowledge of applicable laws. She has also completed courses in ISO 9001, SA8000, FSC COC, FSC FM, ISO 14064-2, and RSPO P&C, where relevant local laws are indirectly covered.
	UAN-WM218189	WMU has been qualified as an auditor for ISO 9001, ASC and BAP (Best Aquaculture Standard). He has also undergone training related to ISO45001, ISO14001, and SA8000 basic and advance
	ASI1EY3CPH	PAK has been qualified as lead auditor for ISO 9001 has work experience for more than 5 years where make his familiar with local / regional knowledge of local laws. He also undergone RSPO P&C course where the relevant local laws are indirectly discussed.
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	UAN-TR24591	TWR has oil palm plantation owner and has more than 10 years' experience in working in the palm oil sector. He has knowledge in agriculture sector (oil palm) and demonstrated by directly involved in managing oil palm belong to his family, also has has completed the RSPO P&C-endorsed P&C Lead Auditor course on 27 Feb - 4 Mar 2023 by David Ogg & Partners Ltd (Certificate no. TR-RSPO-P&C-07A/03/23). And Complete RSPO ISH training course by RSPO on 25 Aug 2023. He has 5 years' experience working in the part of forest and agriculture in environment NGO (WWF-Thailand).
	UAN-SS24597	STS has completed the RSPO P&C-endorsed P&C Lead Auditor course on 27 Feb - 4 Mar 2023 by David Ogg & Partners Ltd (Certificate number: SS-RSPO-P&C-08A/03/23. And Complete RSPO ISH training course by RSPO on 25 Aug 2023. Lasted RSPO P&C and RISS Calibration on 29 Sep 2023. She has worked in the forestry sector for more than 10 years before joining BVC Thailand. She is also the owner of

		an oil palm plantation and has more than 10 years of experience working in the palm oil sector. She has knowledge in agriculture. (oil palm) and demonstrates, by being directly involved in the management of oil palm owned by his family. She can demonstrate knowledge of certification requirements.
	UAN-WM218189	WMU has more than 5 years of experience working in the palm oil sector. also has completed the RSPO P&C-endorsed P&C Lead Auditor course on 19 -24 October 2020 by David Ogg & Partners Ltd (Certificate no. WM-RSPO-P&C-10/24/20). The refresh a training for RSPO P&C lead auditor on 14 – 16 August 2023 with a successfully training certificate number WM-RSPO-02/07/23. He has collected more than 10 man-days in conducting RSPO P&C, ISH and ASC audit which relates to evaluate compliance against environmental and HCV requirements. His knowledge in oil palm sector is based on hands-on experience and updated.
	ASI1EY3CPH	PAK has oil palm plantation owner and has more than 5 years' experience in working in the palm oil sector. He has knowledge in agriculture sector (oil palm) and demonstrated by directly involved in managing oil palm belong to his family, also has completed the RSPO P&C-endorsed P&C Lead Auditor course on 26 Feb - 2 Mar 2024 by David Ogg & Partners Ltd (Certificate no. PK-RSPO-P&C-09/03/24).
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	UAN-TR24591	TWR has completed interpretation the OHSM Management System Auditor course (Based on BS OHSAS 45001: 2018 standard) organized by BUREAU VERITAS (Thailand) on 31 Jan 2023. Hence, TWR has collected sufficient knowledge and experience in assessing health and safety issues in oil palm plantation and milling industries.
	UAN-SS24597	STS has completed the RSPO P&C-endorsed P&C Lead Auditor course on 27 Feb - 4 Mar 2023 by David Ogg & Partners Ltd (Certificate number: SS-RSPO-

		P&C-08A/03/23. And Complete RSPO ISH training course by RSPO on 25 Aug 2023. Lasted RSPO P&C and RISS Calibration on 29 Sep 2023.
	UAN-WM218189	WMU has completed the SA8000 Advanced Lead Auditor course organized by SAI on January 22, 2020 (Certificated ID .91edc0db-5a04-xxx) He has experience in conducting ASC and BAP Lead Auditor (social audit). His knowledge and experience in handling social and workers welfare audit are hands-on experience and audit Oil Palm Plantation and Industry of oil palm experience.
	ASI1EY3CPH	PAK has completed the RSPO P&C-endorsed P&C Lead Auditor course on 26 Feb - 2 Mar 2024 by David Ogg & Partners Ltd (Certificate number: PK-RSPO-P&C-09/03/24.
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	UAN-TR24591	TWR has completed interpretation the OHSM Management System Auditor course (Based on BS OHSAS 45001: 2018 standard) organized by BUREAU VERITAS (Thailand) on 31 Jan 2023.
	UAN-SS24597	STS attended the SA8000 Introduction and Basic Auditor Training Course from June 10 to June 14, 2024, conducted by Social Accountability International (SAI). This comprehensive five-day course provided an in-depth introduction to social auditing. STS was awarded the SA8000 Basic Auditor Training Course Completion Certificate on October 11, 2024.
	UAN-WM218189	WMU has completed the SA8000 Advanced Lead Auditor course organized by SAI on January 22, 2020 (Certificated ID.91edc0db-5a04-xxx) He has experience in conducting ASC and BAP Lead Auditor (social audit). His knowledge and experience in handling social and workers welfare audit are hands-on experience and audit Oil Palm Plantation and Industry of oil palm experience.

	ASI1EY3CPH	PAK attended the SA8000 Introduction and Basic Auditor Training Course from January 21 to January 25, 2024, conducted by Social Accountability International (SAI). This comprehensive five-day course provided an in-depth introduction to social auditing. PAK was awarded the SA8000 Basic Auditor Training Course Completion Certificate on May 10, 2024.
Experience in handling of land rights, gender and indigenous peoples' issues;	UAN-TR24591	TWR has oil palm plantation owner and has more than 10 years' experience in working in the palm oil sector. He has knowledge in agriculture sector (oil palm) and demonstrated by directly involved in managing oil palm belong to his family, also has completed the RSPO P&C-endorsed P&C Lead Auditor course on 27 Feb - 4 Mar 2023 by David Ogg & Partners Ltd (Certificate no. TR-RSPO-P&C-07A/03/23). And Complete RSPO ISH training course by RSPO on 25 Aug 2023. He has 5 years' experience working in the part of forest and agriculture in environment NGO (WWF-Thailand). To-date, there is no direct issue related to land rights or indigenous peoples faced during the audit. She is familiar with relevant requirements or common processes in Thailand.
	UAN-SS24597	STS successfully completed the RSPO P&C-endorsed P&C Lead Auditor course conducted by David Ogg & Partners Ltd from February 27 to March 4, 2023 (Certificate Number: SS-RSPO-P&C-08A/03/23). She also completed the RSPO ISH training course by RSPO on August 25, 2023, and her latest calibration on RSPO P&C and RISS was conducted on September 29, 2023. She is well-versed in local and regional knowledge of relevant laws and has experience addressing land rights, gender issues, and indigenous peoples' concerns. Additionally, she has completed courses such as FSC FM and SA8000, which indirectly cover local laws, including topics related to land rights, gender equality, and indigenous peoples' issues.

	UAN-WM218189	WMU has more than 5 years of experience working in the palm oil sector. also has completed the RSPO P&C-endorsed P&C Lead Auditor course on 19 -24 October 2020 by David Ogg & Partners Ltd (Certificate no. WM-RSPO-P&C-10/24/20). The refresh a training for RSPO P&C lead auditor on 14 – 16 August 2023 with a successfully training certificate number WM-RSPO-02/07/23. He has experience in conducting ASC and BAP audit. His knowledge and experience in handling s handling of land rights, gender and indigenous peoples' issues audit are hands-on experiences and audit Oil Palm Plantation and Industry of oil palm experience.
	ASI1EY3CPH	PAK has oil palm plantation owner and has more than 5 years' experience in working in the palm oil sector. He has knowledge in agriculture sector (oil palm) and demonstrated by directly involved in managing oil palm belong to his family, also has completed the RSPO P&C-endorsed P&C Lead Auditor course on 26 Feb - 2 Mar 2024 by David Ogg & Partners Ltd (Certificate no. PK-RSPO-P&C-09/03/24). He has experience in conducting ASC and BAP audit. His knowledge and experience in handling s handling of land rights, gender and indigenous peoples' issues audit are hands-on experiences and audit Oil Palm Plantation and Industry of oil palm experience.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	UAN-TR24591	TWR has completed the RSPO P&C-endorsed P&C Lead Auditor course on 27 Feb - 4 Mar 2023 by David Ogg & Partners Ltd (Certificate no. TR-RSPO-P&C-07A/03/23). And Complete RSPO ISH training course by RSPO on 25 Aug 2023. Lasted RSPO P&C and RISS Calibration on 29 Sep 2023. He has 5 years' experience working in the part of forest and agriculture in environment NGO (WWF- Thailand and also has been qualify as auditor for ISO 14064-1 organized by BUREAU VERITAS (Thailand).

	UAN-SS24597	STS successfully completed the RSPO P&C-endorsed Lead Auditor course conducted by David Ogg & Partners Ltd from February 27 to March 4, 2023 (Certificate Number: SS-RSPO-P&C-08A/03/23). She also completed the RSPO ISH training course by RSPO on August 25, 2023, and her most recent calibration for RSPO P&C and RISS was conducted on September 29, 2023. She has worked in the forestry sector for more than 10 years and is highly familiar with local and regional laws. She has also completed various professional courses, including FSC FM, ISO 14064-2, and RSPO P&C, which have enhanced her understanding of environmental and ecological audits or assessments, specifically High Conservation Value (HCV) and High Carbon Stock (HCS).
	UAN-WM218189	WMU has completed the Environmental Management System Auditor/Lead Auditor course (Based on ISO 14001:2015 standard) organized by BUREAU VERITAS (Thailand) WMU has completed the RSPO P&C-endorsed P&C Lead Auditor course on 19 -24 October 2020 including ISH 2019 (RISS) by David Ogg & Partners Ltd (Certificate no. WM-RSPO-P&C-10/24/20). The refresh a training for RSPO P&C lead auditor on 14 – 16 August 2023 with a successfully training certificate number WM-RSPO-02/07/23.
	ASI1EY3CPH	PAK has completed the RSPO P&C-endorsed P&C Lead Auditor course on 26 Feb - 2 Mar 2024 by David Ogg & Partners Ltd (Certificate no. PK-RSPO-P&C-09/03/24).
	ASI1EY3CPH	PAK is fluent in Thai language and moderate in English.
Fluent in one of the main national languages	UAN-TR24591	TWR is fluent in Thai language and moderate in English.
	UAN-SS24597	STS is fluent in Thai language and moderate in English.
	UAN-WM218189	WMU is fluent in Thai language and moderate in English.
	ASI1EY3CPH	PAK is fluent in Thai language and moderate in English.

Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	UAN- WM218189	WMU has completed the RSPO-endorsed RSPO Supply chain course on 1 February 2024 via online training under the organizer by David Ogg and Partners Ltd., according to certificate no. WM-RSPO-SCC(R)-01/02/23.
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5. Audit Findings & Results

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently			
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.			
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1);		The management documents are made publicly available through various means such as: - Displaying physical copies at the company's premises for public viewing. - Distribute copies to relevant stakeholders and interested parties upon request. - Providing access to documents through community engagement sessions or meetings. The management documents related to environmental, social, and legal issues are made publicly available, including: - Results of FPIC processes: Documentation of Free, Prior, and Informed Consent processes with affected communities. - SEIAs (Social and Environmental Impact Assessments): Reports assessing the potential social and ☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).		environmental impacts of palm oil production activities. - Human Rights policies including policy on the protection of human rights defenders (HRDs)/Whistleblowers: Official policies outlining the company's commitment to upholding human rights and protecting HRDs and whistleblowers. - Social programs avoiding or mitigating negative social impact: Plans and reports detailing initiatives aimed at addressing and minimizing adverse social impacts of operations. - Social programs advancing livelihoods: Programs and initiatives designed to improve the livelihoods and well-being of local communities. - Figures of gender distribution within all workers categorized by management, administrative staff, and workers (both permanent casual workers, and piece rate workers): Data on gender distribution among different categories of workers within the company. - Partnership programs for Independent Smallholders, education, and health in the communities (where	
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			applicable): Details of collaborative programs with independent smallholders and community development projects focusing on education and health. The following management documents (but not necessarily limited to) are made available upon request: - Land titles/user rights (Criterion 4.4): Documentation proving land ownership or usage rights. - Occupational health and safety plans (Criterion 3.6): Plans outlining measures for ensuring the health and safety of workers. - Plans and impact assessments relating to environmental and social impacts (Criterion 3.4): Detailed plans and assessments regarding environmental and social impacts of operations. - HCV & HCS documentation (Criterion 7.12): Documentation related to High Conservation Value (HCV) and High Carbon Stock (HCS) assessments. - Pollution prevention and reduction plans (Criterion 7.10): Strategies and plans for preventing and reducing pollution from palm oil production	
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			activities. - Details of complaints and grievances (Criterion 4.2): Records of complaints and grievances raised by stakeholders. - Negotiation procedures (Criterion 4.6): Procedures followed for negotiations with stakeholders. - Continuous improvement plans (Criterion 3.2): Plans for continuous improvement of sustainability practices. - Human Rights Policy (Criterion 4.1): Official policy statement outlining the company's commitment to upholding human rights.	
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		The documentation, including information provided to stakeholders and communication with stakeholders, is conducted in appropriate languages to ensure accessibility for relevant stakeholders. This means that the language used is understood by the stakeholders involved, considering linguistic diversity within the affected communities, workers, and other relevant groups. Stakeholders are made aware of the type of information available and how to access it through various channels.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			This could include: - Direct communication during community engagement sessions or meetings. - Posting notices in public areas or community centers. - Distributing pamphlets or information booklets. - Providing contact information for inquiries or requests for information. Information is disseminated through multiple channels to reach a wide range of stakeholders. This could include: - Displaying physical copies at the company's premises or relevant community centers. - Distributing copies during stakeholder engagement activities or meetings. - Utilizing social media platforms or email newsletters for digital dissemination. - Working with local community leaders or organizations to spread information within communities. From the audit evidence, the type of information provided to stakeholders includes:	
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			- Environmental and social impact assessments (SEIAs). - Human rights policies and procedures. - Results of Free, Prior, and Informed Consent (FPIC) processes. - Social programs and initiatives aimed at community development. - Occupational health and safety plans and procedures. - Grievance mechanisms and complaint procedures. Information regarding partnership programs for independent smallholders. - Educational and health initiatives in communities. - Continuous improvement plans and sustainability reports. - Details of negotiation procedures and agreements with stakeholders. - Other information that is requested by stakeholders.	
1.1.3 (C)	Records of requests for information and responses shall be maintained.		The company typically has a Standard Operating Procedure (SOP) in place to ensure a constructive response to stakeholders Communications SOP, This SOP outlines the process for receiving, documenting, and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			responding to requests for information. It may include guidelines on how to handle different types of inquiries, who is responsible for responding, and the expected timeframe for responding. There is usually a clear time frame for responding to requests for information as outlined in the company's SOP or relevant policies. This time frame may vary depending on the complexity of the request and the urgency of the information needed. Records of requests for information and responses are maintained by the company. The type of records reviewed typically includes: - Logs or databases tracking requests for information. - Copies of written requests received from stakeholders. - Documentation of verbal requests or inquiries. - Records of responses provided, including the content of the response, date, and method of communication. As to date, there is no record of request from any stakeholders. The personnel in charge (PIC) for receiving and responding to requests for information about the palm oil mill is an environmental officer and plantation manager of each.	☐ Not Applicable (justification required)
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1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		The unit of certification typically develops a Standard Operating Procedure (SOP) for consultation and communication between the company and all relevant stakeholders. The SOP is communicated to the relevant stakeholders to ensure understanding. This is often achieved through various means such as: - Distribution of printed copies of the SOP during community engagement sessions or meetings. - Presentation and explanation of the SOP during stakeholder workshops or training sessions. - Posting the SOP on the company's official website for easy access by stakeholders. - Utilizing local media channels to announce the availability of the SOP and its importance. - Providing translated versions of the SOP in local languages spoken by stakeholders. Designated personnel within the company is appointed to be responsible for communication and consultation with the relevant stakeholders. the palm oil mill is an environmental officer and plantation manager of each.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			The position responsible for communication and consultation with stakeholders is made official with a clear and proper job description. The job description typically outlines the responsibilities, duties, and expectations associated with the role, including: - Facilitating communication channels between the company and stakeholders. - Ensuring compliance with relevant laws, regulations, and standards related to stakeholder engagement. - Managing stakeholder feedback and input. - Implementing the company's consultation and communication procedures as outlined in the SOP. All relevant stakeholders are made aware of and know how to contact the person in charge of communication and consultation. This information is typically disseminated through various channels such as: - Providing contact details (phone numbers, email addresses) during community meetings or engagement sessions.	
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			- Distributing business cards or contact flyers to stakeholders during interactions. - Making regular announcements or reminders about how to contact the designated personnel during community events or gatherings. All the relevant stakeholders are typically aware of the established SOP as well. The previous time there was not a request from all stakeholders. But the SOP outline for there are records of actions taken in response to input from stakeholders include: - Documentation of stakeholder feedback received through various channels such as meetings, emails, or written submissions. - Records of meetings or discussions held to address stakeholder concerns or suggestions. - Reports outlining actions taken by the company in response to stakeholder input, including any changes or improvements made to policies, practices, or operations.	
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		There is a list of contacts and details of stakeholders and their nominated representatives maintained by the company The details included in the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			list typically consist of: - Name of the stakeholder or nominated representative. - Contact information (such as phone numbers, email addresses, and physical addresses). - Affiliation or organization represented by the stakeholder. - Role or position within the organization. - Any specific interests or concerns relevant to the stakeholder's involvement with the company. The last update date on 16 June 2025 depends on the company's internal procedures and the frequency of stakeholder engagement activities. The auditor can verify the existence of listed contacts by randomly selecting a sample and contacting them. The auditor confirms the accuracy of the contact details provided in the list and verifies stakeholders via interview for recheck detail of contact information and feedback with example Tha Chang District griculture Office and Director of Ban Khu School, that are indeed actively engaged with the company	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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Criterion 1.2:

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

1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		The unit of certified written policy in place commits to a code of ethical conduct and integrity in all operations and transactions, including recruitment and contracts. This policy outlines the company's commitment to conducting business in an ethical and responsible manner and serves as a guide for employees and stakeholders on expected behaviour. the policy includes the following elements: - Compliance with relevant laws and regulations - Performing duties with responsibility, honesty, diligence, and discipline. - Conflict of interest - Maintaining the company's confidential information - Maintaining and using company assets - Receiving gifts, favors, and business entertainment - Exercise of social and political rights - Treating stakeholders with fairness	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		The mechanism in place to monitor compliance and implementation of the policy and overall ethical business practice typically includes the following	☒ Conform ☐ Major Nonconformity

		components: - Regular internal audits - Employee training and awareness - Reporting and whistleblowing mechanisms - Monitoring and reporting systems - External verification and certification. The effectiveness of the mechanism for monitoring compliance and implementation of the policy and overall ethical business practice can be assessed based on various factors: - Evaluating whether employees and stakeholders are following established policies and procedures related to ethical conduct. - Monitoring the number and severity of reported ethical violations and assessing the effectiveness of mechanisms in place for resolving them. - Gathering feedback from employees to assess their awareness of and satisfaction with the company's ethical conduct policies and practices. - Assessing the company is actively seeking feedback, conducting regular reviews, and implementing improvements to enhance the effectiveness of its ethical business practices.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.

Criterion 2.1:

There is compliance with all applicable local, national and ratified international laws and regulations.

2.1.1 (C)	The unit of certification complies with applicable legal requirements.		The complete list of legal requirements (QF-SHE-200-01) applicable to the unit of certification is made available and maintained by the company. The list of legal requirements be updated regularly to ensure accuracy and compliance with any changes in local, national, and ratified international laws and regulations. The last review and update was on 5/06/2024. Evidence of compliance with applicable legal requirements can be assessed through various means during the audit process for example. - Reviewing documentation such as factory permits (no. 0105552137760) - Conducting interviews with relevant personnel responsible for ensuring compliance with legal regulations to understand their procedures and processes. The response person by Env. Officer, Mr. Safety officer, HR officers and Plantation legal - Inspecting records or reports documenting adherence to legal requirements, such as environmental impact assessments, health	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			and safety protocols with the report on 15/12/2024, labor regulations, and land use permits - Thachang; a total of 229.83 ha, including a total of 159 land titles. - Factory a total of 45.73 ha, including a total of 28 land titles. - Nareang a total of 8.73 ha, including a total of 6 land titles. - DanSawee a total of 17.89 ha, including a total of 18 land titles. - Pak Prak a total of 16.71ha, including a total of 3 land titles. - Sang thong a total of 15.22 ha, including a total of 3 land titles. - Evaluating any corrective actions or measures taken in response to identified non-compliance with legal requirements and lasted was done on 16/12/2024. - Reviewing incident reports, complaints, or legal actions related to violations of applicable laws and regulations and assessing the company's response and mitigation efforts, for example, environmental complaints subject dust and waste water disposed to community, which was respond and close out on 30 April 2025..	
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2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.		There is a documented system in place procedure name Health and safety procedure to ensure legal compliance, which includes the following components: - Personnel in charge of identifying legal requirements and ensuring compliance - Comprehensive list of international, national, sub-national, and provincial laws - Relevant sections within the law linked to activities. A legal compliance was verified and assessed through various means by the response person by Env. Officer, Safety officer, HR officers, and Plantation legal. There is a documented methodology for tracking changes to relevant legislation and communicating those changes to relevant personnel. This methodology includes: - Designating personnel in charge (PIC) responsible for monitoring changes to legislation and updating the comprehensive list of legal requirements Env. Officer, Safety officer, HR officers, and Plantation legal. - Identifying reliable sources of information for tracking legislative changes, such as government websites (www.dooforgreen.com.).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			- An annual frequency for updating the list of legal requirements, ensuring it remains current and accurate. - Implementing communication channels to disseminate information about changes in legislation to relevant personnel, departments, and stakeholders, ensuring timely awareness and compliance.	
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		There is a map showing the location of boundary markers indicating legal or authorized boundaries within the palm oil mill and oil palm plantation. The oil palm mill is 45.73 Ha, Noenthong division is 23.90 Ha, Thachang is 229.83 Ha, DanSawee division is 17.89 Ha, Pak Prak Division is 16.71 Ha, Sang thong division is 15.22 Ha. There was a physical presence of boundary markers on the ground to clearly demarcate legal or authorized boundaries. These markers include physical objects such as fences, signs, posts, or natural landmarks. The company maintains its boundary markers through regular inspections, maintenance, and repair as necessary. During the audit process, the auditor has ground verification of boundary markers was conducted, and any planting beyond legal or authorized boundaries by	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			- Conducting ground surveys using GPS technology to confirm the location of boundary markers. - Reviewing maps and documentation to compare planting areas with authorized boundaries. - Interviewing relevant personnel responsible for land management to verify adherence to legal boundaries. - Inspecting areas adjacent to boundaries to identify any encroachments or unauthorized plantings. - Conducting interviews or consultations with neighbouring landowners or stakeholders to gather information on land use practices and boundaries.	
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Criterion 2.2:

All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.

2.2.1	A list of contracted parties is maintained.		Each site maintains a list of contracted parties, including contractors providing operational services, labor suppliers, and FFB suppliers. The list includes the following contracted parties: 1. Security guard contract with annual periods (1/01/2025), included 9 persons,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement
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			responsibility, and payment term detail on the contract. 2. Palm oil transportation; a total of 5 transportation sub-contractors for palm oil, 3. Labor suppliers; with task-based contracts is responsible for harvesting, pruning, manuring, grass cutting and, Trichoderma sp. Spraying, and contract on 10/01/25, Pak Prak Division is responsible for harvesting, pruning, manuring, grass cutting. 4. FFB supplier; Normally, a conventional fresh palm fruit sellers to factories do not have contracts with palm oil factories. Most of them are small farmers. They are free to choose to sell their fresh palm fruit to any palm oil factory on their own accord. The farmers will know the purchase price of each factory in advance before selling the palm fruit. But all of RSPO FFB come from their own plantation (a total 10 divisions).	☐ Not Applicable (justification required)
2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.		FFB supplier; Normally, a conventional fresh palm fruit sellers to factories do not have contracts with palm oil factories. Most of them are small farmers. They are free to choose to sell their fresh palm fruit to any palm oil factory on their own accord. The farmers will know the purchase price of each factory in advance before selling the palm fruit. But all of RSPO FFB come from	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			their own plantation. Including the contract for the contractual harvester as the estate such as At Estate 1, Thachang division, subcontractor signed a contract with the NPG from 10/1/2025 – 31/12/2025 for harvesting, pruning, manuring, grass cutting and, Trichoderma sp. Spraying 1,300 THB/ton And Estate 2, Pakprak division, subcontractor signed a contract with the NPG from 10/1/2025 – 31/12/2025 for harvesting, pruning, manuring, grass cutting. Sampling the contract was sign properly by mill and the harvester contract workers.	
2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.		FFB supplier; Normally, a conventional fresh palm fruit sellers to factories do not have contracts with palm oil factories. Most of them are small farmers. They are free to choose to sell their fresh palm fruit to any palm oil factory on their own accord. The farmers will know the purchase price of each factory in advance before selling the palm fruit. But all of RSPO FFB come from their own plantation. The other sub-contractors, the contractual agreements between the Company and the third party contained clauses disallowing child, forced, and trafficked labor employed by the third party, and where young workers are employed, the contracts include a clause	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			for their protection. Auditor verified contract as 1. Security guard contract with annual periods (1/01/2025), 2. Palm oil transportation; with 5 transportation sub-contractors for palm. 3. Labor suppliers; with example contractor in Thachang division is responsible for harvesting, pruning, manuring, grass cutting and, Trichoderma sp. Spraying, and contractor in Pak Prak Division is responsible for harvesting, pruning, manuring, grass cutting. All the contractors and suppliers have briefed and signed the Supplier Code of Conduct where it has contained the clauses below: - No engagement of children under 18 years old - The contractor adheres to all relevant and applicable legal requirements. - The contractor ensures no forced or trafficked labor is used in their operations.	
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Criterion 2.3:

All FFB supplies from outside the unit of certification are from legal sources.

2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: • Information on geo-location of FFB origins • Proof of the ownership status or the right/claim to the land by the grower/ smallholder • Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB	-	For all directly sourced FFB, the mill requires: - Information on geo-location of FFB origins - Proof of the ownership status or the right/claim to the land by the grower/ smallholder - Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB The mill maintains a list of directly (a total of 340 SH) and indirectly (a total of 10 collecting points with 248 SH) sourced FFB suppliers to ensure the traceability and legality of the palm oil supply chain. The mill has identified the geo-locations of FFB origins of its FFB suppliers. This involves gathering information on the specific locations where the oil palm fruits are harvested, including the coordinates or geographical boundaries of the plantations or smallholder farms. The mill tracks the geo-locations of FFB origins through various means, including: - GPS (Global Positioning System) technology: Using GPS devices or	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			applications to record the precise coordinates of FFB collection points or supplier farms. - Documentation: Collecting information from suppliers regarding the geographical boundaries or coordinates of their land holdings. The mill has obtained proof of the ownership status or the right/claim to the land of their FFB suppliers (farmer identification book, issued by the District Agriculture Office). This ID book includes information on land titles, land ownership certificates, land lease agreements, or other legal documents verifying the right to cultivate oil palm on the land. The suppliers have provided the mill with the farmer identification book, ensuring that the suppliers are legally authorized to engage in palm oil production and trade activities according to local regulations and industry standards. During the audit, an auditor verified information of an FFB supplier for direct FFB found registration information areas and co-ordinate of supplier plantation.	
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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. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		The evidence indicates that the mill is complying with Indicator 2.3.1 by obtaining the necessary information and documentation from collection centers, agents, or other intermediaries for indirectly sourced FFB (a total of 10 collecting points with 248 SH). This evidence includes records of communication, documentation provided by intermediaries, and verification processes conducted by the mill. Smallholders have been identified as suppliers to the mill and found registration information areas and coordinate of supplier plantation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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Principle 3: Optimise productivity, efficiency, positive impacts and resilience

Criterion 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) shall be documented and includes, where applicable, a jointly developed business case for Scheme Smallholders.		There is a documented business or management plan with a planning period of at least three years in place for the unit of certification. This plan outlines the strategies, objectives, and actions to achieve long-term economic and financial viability during the years 2025 - 2027. The business or management plan contains the following elements: - Attention to quality of planting materials:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			The plan addresses the sourcing and use of high-quality planting materials to optimize palm oil production and ensure sustainability. - Crop projection for Fresh Fruit Bunches (FFB) yield trends of the year 2025: The plan includes projections and trends related to FFB yields. The RSPO-certified FFB is estimated at 4,130 MT, and the Non-certified FFB is estimated at 300,000 MT. - Mill extraction rates; Oil Extraction Rate (OER = 18%) and Kernel Extraction Rate (KER=2.25%) trends, while the actual year 2024 OER is 16.33% and KER is 2.13 %. - Cost of production for cost per tonne of Crude Palm Oil (CPO) and Crude Palm Kernel Oil (CPKO) estimated for not more than 2 Baht/Kg. The business or management plan is approved by top management, demonstrating organizational commitment and alignment with strategic objectives on 1 Feb. 2025. For the smallholder schemes are not planned to be certified RSPO in the near time.	
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3.1.2	An annual replanting programme projected for a minimum of five years, is available.		There is an annual replanting program projected for a minimum of five years (2025 -2029) in place for the unit of certification. This program outlines the schedule and plan for replanting activities over the specified period, including areas to be replanted, target planting densities, species selection, and other relevant details. The progress of implementation of the annual replanting program is usually monitored and recorded regularly. This involves tracking replanting activities against the planned schedule, assessing the progress of replanting activities in terms of area covered, planting densities achieved, and adherence to replanting standards. The oil palm plantation has replanting 2025 in Factory division is 1.20 Ha and Thachang division is 16.60 Ha. that was no plans for replanting the next year (2026), while other divisions do not replant plans within the next five years. There is evidence of a yearly review of the replanting program on the last review on 7/01/2024. This review assesses the effectiveness and progress of replanting activities over the past year, identifies any challenges or issues encountered,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			evaluates the impact of replanting on productivity and sustainability goals, and adjusts or refinements to the replanting program for the upcoming year. The review process involves documentation of replanting progress reports, meetings, discussions with stakeholders, and formal evaluations conducted by relevant personnel or committees.	
3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement		The unit of certification has conducted management reviews at planned intervals appropriate to the scale and nature of the activities undertaken. The management review was conducted on 16/06/2025 with a total of 17 participants from each department. The agenda for the management reviews includes the following minimum items: - Results of internal audits were conducted from 13-30/05/25 and the result didn't identify any issue. - Customer feedback: one was identified with an issue for an environmental, and the corrective action and preventive action have been conducted. - Process performance and product conformity: Evaluating the performance of key processes within the organization and assessing the conformity of process. - Status of preventive and corrective	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			actions: Review the status of preventive and corrective actions implemented to address identified non-conformities, mitigate risks, and improve performance. The especially for a non-conformity from the CB raised in the previous audit. - Follow-up actions from management reviews: Assessing the progress and effectiveness of actions identified in previous management reviews and ensuring follow-up as needed. - Changes that could affect the management system: Identifying for not any change. - Recommendations for improvement: no recommendation from top management. The minutes of the management review meetings document the discussions, decisions, and outcomes of the review process. The review includes a comprehensive assessment of the organization's performance, compliance, and effectiveness of the management system, and ensuring follow-up on action items to improve performance, address non-conformities, and achieve organizational objectives.	
Criterion 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 (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. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)		The are continual improvement plan for year 2025 addressing cover to sustainable oil palm plantation, sustainable production process, and sustainable environment in the following areas: - Optimizing the yield of the supply base: designed strategies and actions aimed at increasing productivity and efficiency in oil palm cultivation to maximize yield from the plantation areas. - Reduction in use of pesticides (Criterion 7.2): Measures and initiatives to minimize the use of pesticides through integrated pest management practices, alternative pest control methods, and sustainable agricultural practices. - Environmental impacts (Criteria 3.4, 7.6, and 7.7): Actions to address and mitigate environmental impacts related to land use, biodiversity conservation, soil and water conservation, and other relevant aspects of palm oil production. - Pollution and greenhouse gas (GHG) emissions (Criterion 7.10): Strategies to reduce pollution, < 0.27 tCO₂/tCPO emissions of greenhouse gases, and Carbon footprint reduced 0.5% from the previous year. The action plans have the designation of a Person(s) in Charge (PIC) responsible for	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			the implementation and monitoring of the initiatives outlined in the plans.	
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		The RSPO metrics template is filled and completed accordingly as part of the monitoring and continuous improvement process. The metric was submitted to CB before the onsite audit was conducted. The responsible personnel for filling the RSPO metrics template has been assigned by the organization is Management representative. The data provided in the RSPO metrics template is traceable to the source of information. Traceability of data to the source helps ensure the reliability and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			credibility of the annual reports submitted to the RSPO.	
Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		The Standard Operating Procedures (SOPs) for both mills and plantations are documented as part of the operational management system. The SOPs are appropriate and adequately cover all estate and mill processes and activities. Examples of SOPs established in the estate and mill include: - Harvesting procedures - Field maintenance and agronomic practices - Pest and disease management - Fertilization practices - Occupational health and safety procedures - Palm oil processing procedures - Waste management protocols - Environmental management practices These SOPs are designed to ensure consistency, efficiency, and compliance with relevant standards and requirements. the SOPs are dated and approved by the management to ensure their validity and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			relevance. A copy of the latest version of the SOP is available on-site and documented in appropriate language for ease of understanding and implementation by the workers. The SOPs are made available at appropriate locations accessible by the workers, such as in common areas, workstations, or through digital platforms for easy reference. There is evidence that SOPs are implemented and understood by workers through various means, including: - Training and onboarding programs: Workers receive training and orientation on SOPs as part of their onboarding process to ensure understanding and adherence to established procedures. - Regular briefings and communication: Management conducts regular briefings and communication sessions to reinforce the importance of SOPs and ensure workers understand their roles and responsibilities. - Performance monitoring: Supervisors and managers monitor workers' performance to ensure compliance with SOPs and provide guidance or corrective actions as needed.	
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			- Documentation and records: Records of training, briefings, and performance evaluations serve as evidence of workers' understanding and implementation of SOPs.	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		The mechanisms established to check the consistent implementation of procedures in the unit of certification include: - Regular internal audits: Conducting scheduled internal audits to assess compliance with SOPs and identify areas for improvement. Audits are conducted by trained internal auditors to provide an objective evaluation of procedural implementation. The last internal audit was done on 19-28 May 2025. - Performance monitoring and reporting: Implementing systems to track key performance indicators (KPIs) related to procedural implementation, such as addressed in the minute meeting of management review (5/06/2024). - Quality control checks: Incorporating quality control measures into operational processes to verify compliance with SOPs and ensure consistency in output quality. This may involve regular inspections, sampling, testing, and validation procedures to detect deviations and address non-conformities promptly.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			- Training and competency assessments: Providing ongoing training and development programs to enhance workers' understanding of SOPs and ensure competency in implementing procedures according to the training plan year 2024. Conducting periodic competency assessments and skill evaluations helps identify training needs and gaps in procedural knowledge. - Management reviews: Conduct regular management reviews to evaluate the effectiveness of procedural implementation, identify areas for improvement, and make informed decisions to enhance operational performance. The last management review meeting was on 5/06/2024. The mechanisms established to check the consistent implementation of procedures are implemented within the unit of certification. This involves assigning responsibilities, allocating resources, and establishing accountability mechanisms to ensure the effective execution of monitoring activities. Regular reviews and assessments of the mechanisms are conducted to evaluate their effectiveness and adjust as needed to enhance procedural consistency and compliance.	
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3.3.3	Records of monitoring and any actions taken are maintained and available.		The following records are maintained as part of the monitoring process: - Measurements or results of internal control and monitoring activities: Records documenting the outcomes of internal control and monitoring activities such as internal audit reports, audit findings inspection reports, performance metrics and complaints. - The internal audit resulted in 4 non-conformities (NCRs), addressed NCRs indicator 2.1.1, 3.5.1, 7.3.2 and 7.4.1. The closure of all NCRs demonstrates the unit's commitment to continuous improvement and prompt addressing of identified issues. - Records of corrective actions and improvements undertaken: Documentation of corrective actions taken in response to identified deviations, non-conformities, or opportunities for improvement. This includes records of corrective actions initiated, root cause analyses conducted, corrective measures implemented, and follow-up activities to verify effectiveness for example a complaint on 9/03/2024 for an environmental issue.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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Criterion 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.

3.4.1 (C)	In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		There is no new planting or operation this year for all sites. They have no new planting plan of all estate this year, as detail in the replanting plan as a minimum of five years (2020 – 2028), so they are not performed for SEIA of new planting for all of the estate. Procedure Social and Environmental Impact Assessments. This procedure covers both positive and negative impacts, addressing all aspects related to plantation and mill operations, and includes all relevant stakeholders. Interviews with responsible personnel confirmed their understanding of the social impact assessment procedure, which must be conducted by an independent expert through a participatory approach involving affected stakeholders. The results of the assessment must be formally documented. From verified and interviews with stakeholders indicated that their feedback has led to positive outcomes, such as: • Local employment opportunities • Improved access to infrastructure (roads, electricity, clean water) • Knowledge and skills transfer to the community There were no conflicts reported regarding land rights or traditional livelihoods, and no health or environmental concerns were	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			identified. Additionally, no negative social impacts were observed. Furthermore, the Social and Environmental Assessments report has the mitigation measures for the positive and negative impacts, alongside.	
3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		The SEIA management and monitoring plan was developed with the participation of affected stakeholders to ensure their perspectives, concerns, and needs are considered in the planning process. The social management plan and environmental management plan. The above plan was implemented according to the agreed-upon objectives, actions, and timelines outlined in the SEIA management and monitoring plan. A documented record outlining the plan for mitigation, implementation, and monitoring based on the SEIA report. This record includes details such as: - Mitigation measures - Implementation plan - Monitoring plan - Reporting and communication	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		The review of the social and environmental management and monitoring plan is conducted regularly to ensure its relevance and effectiveness. The frequency of the review depends on the specific requirements of the plan and the nature of the operations. The plan has been annually reviewed by the PIC in the company with the last review on 11/02/2025. The plan was updated as necessary based on the findings of the review process and made promptly to ensure ongoing compliance with social and environmental standards. Evidence that the review has been done in a participatory way includes documentation of stakeholder engagement activities, such as meetings, consultations, and feedback sessions. - Thachang 16/06/25 at Khaothan Sub-district - Sang thong 5/6/25 at Moo 3 Kron Sub district - Mill and factory division on 6 /6/25 at Moo 12 Kron sub-district - Nareang division on 8/5/25 at Moo 1 Kron subdistrict - The review process is recorded and documented to provide a clear record of	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			the activities undertaken, findings, recommendations, and decisions made during the review. However, the certified unit was not conducted a monitoring social & environmental impact assessment. Based on verification a SEIA monitoring process found that the SEIA plan was detailing not cover to a necessary activity that affects the environment for example FFB Harvesting, Replanting, and they were not conducted to monitoring SEIA that potential an impact to an environment. Following a thorough verification of the provided objective evidence and the corrective and preventive actions taken. The details of the corrective action are consistent with the analysed root cause, which can resolve the non-conformance issue, it is hereby confirmed that the environmental impact assessment in the Social Impact Assessment and Plan defined in Manual(QS-RSPO-022) rev 02 eff on 31 July 2025. And the assessment from QF-RSPO-033 rev 02 eff on 31 July 2025 defined and cover topic environmental impact and Social Impact and found that was conducted on 6 Aug 2025.	
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			Therefore, the correction and implementation of preventive action for this problem show that the operation is systematic, so this non-conformity can be closed out with effectiveness. However, auditor will confirm again for an effectiveness of the corrective and preventive action in the next audit.	
Criterion 3.5: A system for managing human resources is in place.				
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		The organization has implemented a non-discrimination policy under Announcement on dated 2 May 2024, which has been communicated across operational sites and through digital channels. A formal recruitment procedure is in place, covering all employment stages and categorizing employment into monthly, daily, and subcontracted arrangements. The audit included a review of employment practices for both mill and estate workers. It confirmed compliance with procedures for recruitment, promotion, retirement, and termination. Employment documents are available in Thai and Burmese, and wages are paid in accordance with national labor laws. For contract workers, annual agreements are used, and required documentation (e.g., contracts, work permits) is	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			maintained for both Thai and migrant workers. A sample case review also confirmed that retirement compensation was paid in full according to legal requirements.	
3.5.2	Employment procedures are implemented, and records are maintained.		The organization has established a recruitment process in accordance with documented procedure QP-PSL-100, effective from 15 November 2022. The procedure includes job applications, employment contracts, training, and training evaluations. Employment is classified into monthly contracts and contractor agreements. The audit confirmed that employment documentation is properly maintained. HR is responsible for recordkeeping for mill and estate employees, while documentation related to contractor agreements is overseen by the DCC department. All records are retained for five years or until the employee's resignation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and		The organization has established a safety policy supported by documented procedures and regularly updated risk	☐ Conform ☒ Major Nonconformity

	implemented.		assessments. Mitigation plans are implemented based on assessed risks, and no occupational accidents were reported in the past 12 months. Accident investigation procedures are in place. However, based on the site inspection and a review of the risk assessment document QF-RSPO-019, it was found that the current risk assessment does not comprehensively cover all operational activities. The following issue was observed: 1. At the CPO mill, the floor in the extraction area, specifically in the Tripper section, was found to be slippery. During the rainy season, large amounts of mud are carried in with the fresh fruit bunches, and the bogie walkway is not regularly cleaned. Consequently, workers walk on muddy surfaces, which leads to mud accumulating on their shoes and gloves. According to an interview with employee ID N2570, who is responsible for the Tripper section, he must walk cautiously due to the slippery conditions. Additionally, during periods of high production, machinery operates 24 hours a day, leaving no opportunity for proper floor cleaning. This area is particularly hazardous as the walkway is elevated and located above	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			operating machines. These observations suggest that the existing risk assessment process is insufficient in identifying and addressing critical safety and health hazards across both mill and plantation operations. Following a thorough verification of the provided objective evidence and the corrective and preventive actions taken. The details of the corrective action are consistent with the analysed root cause, which can resolve the non-conformance issue, it is hereby confirmed that the risk assessment was defined in QF-RSPO-019 Rev.01 eff 3 Dec 2013 in QF-RSPO-Rev.00 eff 20 June 2013 cover all potential risks and responsible person and record in QF-FST-102-01 lasted conducted on 1-31 July 2025. Therefore, the correction and implementation of preventive action for this problem show that the operation is systematic, so this non-conformity can be closed out with effectiveness. However, auditor will confirm again for an effectiveness of the corrective and preventive action in the next audit.	
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3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		The organization has implemented the 2025 Annual Safety Plan, with its effectiveness assessed based on accident occurrence and periodic risk reviews. High-risk scenarios are addressed through mitigation measures as outlined in internal procedures. The audit verified that key safety activities—such as fire drills, chemical spill response training, and first aid—have been carried out as planned. A PPR Matrix is in place, identifying employees involved in hazardous tasks. Personal Protective Equipment (PPE) is available without restriction and issuance records are properly maintained. Contractors are also provided with adequate PPE, and field observations confirmed correct usage, including during pesticide application.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.				

3.7.1 (C)	A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.		The employee roster is maintained by the HR department for mill staff and by the DCC department for contract workers in the estates. The training plan is reviewed annually and includes both on-the-job training (OJT) and scheduled sessions. The 2025 plan covers key topics such as pesticide-related health and environmental risks, vulnerable groups, exposure reduction methods, legal protections, and best management practices. Training records were available and confirmed for both mill and estate workers. However, The training process is ineffective. Interviews with field workers revealed a lack of awareness and understanding regarding safe working practices when handling agrochemicals. Specifically: 1. At Pak Prak plantation, it was found that the contractor reused empty chemical containers. These containers were washed, cut in half, and repurposed for collecting loose fruits, which poses a significant health and safety risk. 2. Review of the training records of the contractor showed no evidence of post-	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			training evaluations. As a result, there is no assurance that workers understood the work procedures or had adequate knowledge of occupational health and safety practices. Following a thorough verification of the provided objective evidence and the corrective and preventive actions taken. The details of the corrective action are consistent with the analysed root cause, which can resolve the non-conformance issue, it is hereby confirmed that the revise waste management regulations in palm plantations (QW-RSPO-005) rev 03 eff 31 July 2025 and training for waste management and safety in working with chemicals for contractor. Auditor Verified the content and evaluation of training, attendance sheet and PPE check sheet on 19-22 Aug 2025 was effective. Therefore, the correction and implementation of preventive action for this problem show that the operation is systematic, so this non-conformity can be closed out with effectiveness. However, auditor will confirm again for an effectiveness of the corrective and preventive action in the next audit.	
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3.7.2	Records of training are maintained, where appropriate on an individual basis.		The organization maintains employee records through the HR department for both mill and estate staff, while the DCC department oversees records for contract workers in the estates. Training plans are reviewed annually and include both on-the-job training (OJT) and scheduled sessions. The 2025 training plan was approved and implemented, with opportunities for employees to suggest relevant training topics. During the audit, training records were reviewed and confirmed for both direct employees and subcontracted estate workers. The audit also verified that training activities were conducted in alignment with the plan. Training coverage includes key operational roles and field-based contractors, with documentation available to support compliance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		During the audit, the auditor verified that the certified unit conducted RSPO Supply Chain Certification (SCC) training, including a refresher session under the RSPO P&C framework held on 10 May 2025. The training was recorded under form QF-PSL-100-7 and involved 27 participants across key departments such	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			as Production, Warehouse, Transport, Human Resources, Weighbridge, and Quality Control. The designated trainer had previously completed relevant RSPO training sessions on 17–18 March 2023, conducted by a qualified RSPO specialist and supported by external experts, covering topics including PRISMA and SCC requirements. During the audit, selected personnel involved in SCC operations and internal auditing were interviewed. They demonstrated an understanding of SCC procedures and were able to explain RSPO SCC requirements accurately.	☐ Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically		Not Applicable, due to UOC was produce as the Mass balance Module	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	separating them, the inly MB Module is applicable.			
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.		During the audit, it was verified that the mill receives and processes Fresh Fruit Bunches (FFB) from both RSPO-certified and non-certified sources, including deliveries from independent growers who are not certified. The mill operates under the Mass Balance (MB) supply chain model and does not physically segregate certified from non-certified FFB during processing, as documented in procedure QP-RSPO-012 Rev.00, effective from 18 July 2022. The mill maintains comprehensive traceability and volume control with form (QF-RSPO-046). And the production record (QF-PDP-100-01) This includes accurate recording of FFB sources, processed volumes, and the corresponding output of RSPO-certified products. The system in place ensures that the volume of certified products sold does not exceed the volume of certified FFB received and processed by the UOC. Sampling the production record on 31/5/2025 receive FFB 1,246 MT and RSPO Certified FFB was 32.86 MT.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.3	The estimated tonnage of CPO and PK products that could potentially be		The audit confirmed that the estimated annual production volumes of certified	☒ Conform

	produced by the certified mill shall be recorded by the 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.		CPO and PK were documented by the Certification Body (CB) and included in the public summary of the certification report. The certified volumes were recorded as 3,600 MT of FFB, 720 MT of CSPO, and 180 MT of CSPK. As part of ongoing monitoring, the CB reviewed actual production data covering the period from 2-09-2024 to 31-5-2025. As of the audit date, actual volumes recorded were 2,448.97 MT of FFB, 489 MT of CSPO (210 MT shipped), and 122 MT of CSPK (65 MT shipped). These figures were reviewed against the projected tonnages to ensure consistency and traceability of certified outputs.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		The mill is registered on the RSPO IT platform under PRISMA Business ID No. ML25-001458 and RSPO Membership No. 2-0218-11-000-00. The platform is actively used for managing supply chain data, including reporting of certified and non-certified product volumes. The audit confirmed that the mill maintains accurate and up-to-date records on the platform, supporting traceability and compliance with RSPO supply chain requirements. A responsible staff member has been appointed to oversee PRISMA system operations, ensure timely data	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			entry, and maintain compliance with all RSPO reporting requirements.	
3.8.5	Documented Procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the 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 FFB's including ensuring no		The mill has established documented procedures and work instructions to ensure effective implementation of the Mass Balance supply chain model. These documents are current, detailed, and clearly define the necessary processes to maintain compliance with RSPO requirements. Key procedures include: - QP-RSPO-012: RSPO Supply Chain Operating Manual for Mill — Effective 25 November 2022 - RSPO Supply Chain for Mill (QP-RSPO-012 Rev.00, effective 18 July 2022) - Certified FFB & PK Purchasing (QW-RSPO-003 Rev.07, effective 17 April 2024) - Internal RSPO Audit (QP-RSPO-011 Rev.03, effective 25 November 2019) - RSPO Supply Chain Certification Standard Implementation (QP-RSPO-001 Rev.15, effective 17 April 2024), which includes controls on document management and training. - Training records, including QF-RSPO-010 and OJT documentation (QF-PSL-100.06), were reviewed and confirmed to be properly maintained. Responsibility for RSPO supply chain	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	contamination in the IP mill.		compliance is clearly defined. As per the update issued on 2 May 2024 (Ref: SCC Update No. I-67-05-06), specific personnel have been assigned to manage key areas such as RSPO coordination, quality assurance, FFB procurement, and mill operations. Each individual has a clear understanding of their role and contributes effectively to the overall implementation of the supply chain system.	
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 SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and required 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 has established a documented internal audit procedure (QP-RSPO-011 Rev.03, effective 25 November 2019) and RSPO Supply Chain Operating Manual (QP-RSPO-012, effective 25 November 2022), which detail the methodology for evaluating compliance with RSPO Supply Chain Certification (SCC) requirements and RSPO Rules on Market Communication and Claims. The most recent internal audit was conducted on 25 May 2025 using the standardized checklist (QF-MAS-300-03). The audit confirmed full compliance, with no non-conformities identified. It was conducted by one of the 15 officially appointed internal auditors, as per the announcement dated 24 March 2025 (Ref: QF-RSPO-035). A refresher training session for internal auditors was also held	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	The mills shall maintain the internal audit records and reports.		on 10 May 2025, with 27 participants in attendance. Audit results and any necessary follow-up actions are reviewed by management at least annually. The latest management review, held on 16 June 2025, confirmed the internal audit system is functioning effectively.	
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The mill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		The mill has established a clear system for traceability and recordkeeping of both certified and non-certified FFB. Certified FFB is tracked using the RSPO FFB supplier list (QF-RSPO-013), while non-certified FFB is recorded separately using a different supplier list (QF-PUR-101-01), covering a total of 244 suppliers. This process follows the procedure QW-RSPO-003 Rev.07 (effective 17 April 2024). In cases where certified production is expected to exceed projected volumes, the mill has a defined procedure to notify the Certification Body, as stated in QP-RSPO-012 Rev.00 (effective 18 July 2023). The system also includes controls for managing and recording non-conforming FFB through form QF-RSPO-012. However, as of the audit date, no non-conformance reports have been issued to suppliers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.8	Sales and Goods Out		The internal delivery process from the mill	

The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading 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 (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number		to the refinery is clearly defined in the Supply Chain Requirement for the Mill procedure (QP-RSPO-012 Rev.00, effective 18 July 2022), in accordance with the RSPO SCC Standard. The procedure outlines all necessary requirements for the handling and documentation of certified products, including Crude Palm Oil (CSPO) and Crude Palm Kernel (CSPK), as applicable. 1) The Buyer's name is The Natural Palm Group Co., Ltd. (Refine) Trading Account ID. TA25-035660", and the seller's name is The Natural Palm Group Co., Ltd. (Mill) Trading Account ID TA25-017155 , following the Unique no. ANN25-00009128. The loading date and the delivery date are 29-Apr-2025. The product is CSPO MB Volume 210 MT. Refer to form internal delivery record QF-PDP-100-18, QF-WHS-101-02 and QF-WHS-101-01 2) The Buyer's name is The Natural Palm Group Co., Ltd. (Refine) Trading Account ID. TA25-035660", and the seller's name is The Natural Palm Group Co., Ltd. (Mill) Trading Account ID TA25-017155 , following the Unique no. ANN25-00009132. The loading date and the delivery date are 29-Apr-2025. The product is CSPK MB Volume 65 MT. Refer to form internal	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			delivery record QF-PDP-100-18, QF-WHS-101-02 and QF-WHS-101-01	
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced 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 SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is		During the audit period, the mill does not outsource any activities related to its supply chain operations. This is confirmed in the documented procedure QP-RSPO-012 Rev.00 (effective 18 July 2022), which outlines control measures for supply chain activities. In cases where independent third parties are engaged for storage, transport, or related services, the mill ensures compliance with RSPO Supply Chain Certification requirements through formal contractual agreements. These contracts explicitly require subcontractors to allow access for accredited Certification Bodies to conduct audits and assessments to verify conformity with RSPO standards.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.			
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.		Refer to 3.8.9, the mill does not outsource any processing activities, as stipulated in Procedure QP-RSPO-012 Rev.00 (effective 18 July 2022). For services such as storage, transport, or other external support, the mill engages third-party providers under contractual agreements that require adherence to RSPO Supply Chain Certification requirements. These contracts also ensure that accredited Certification Bodies are granted full access to conduct audits and assessments, thereby maintaining oversight and compliance with RSPO standards.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		Refer to 3.8.9, the mill does not outsource any processing activities, as stipulated in Procedure QP-RSPO-012 Rev.00 (effective 18 July 2022). For services such as storage, transport, or	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			other external support, the mill engages third-party providers under contractual agreements that require adherence to RSPO Supply Chain Certification requirements. These contracts also ensure that accredited Certification Bodies are granted full access to conduct audits and assessments, thereby maintaining oversight and compliance with RSPO standards.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.12	Record Keeping (i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. (ii) Retention times for all records and reports shall be a minimum of two (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:		The production record and Shipping announcement record refer to 3.8.3 above mention , The mill maintains accurate, complete, and accessible records of all supply chain activities, including certified materials and transactions, in line with the RSPO Supply Chain Certification Standard. These records are retained for a minimum of five years, meeting and exceeding the RSPO and legal requirements. Operating under the Mass Balance (MB) model, the mill records and reconciles RSPO-certified FFB receipts and certified CPO and PK deliveries either in real time or on a quarterly basis. Deductions from stock are based on RSPO-approved conversion ratios to ensure accurate product accounting. All sales of certified products are made from confirmed positive	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	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.)		stock or from volumes scheduled for delivery within three months, as permitted under the Mass Balance model. The record was implemented, retained properly and auditor verified for example FFB supplier list, - The internal audit checklist, The training record.	
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.		In 2024, the mill established its oil extraction rate (OER) at 16.6% and kernel extraction rate (KER) at 5.00%, based on historical production data. These documented conversion rates are consistently applied to estimate the volumes of certified Crude Palm Oil (CPO) and Palm Kernel (PK) derived from incoming certified Fresh Fruit Bunches (FFB).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		The mill collected and reviewed extraction data from 2024, establishing an Oil Extraction Rate (OER) of 16.6% and a	☒ Conform ☐ Major Nonconformity

			Kernel Extraction Rate (KER) of 5 % to ensure alignment with actual operational performance. These rates are periodically reviewed for accuracy and may be compared against industry averages to ensure consistency with prevailing practices and standards.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	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.		Not Applicable, due to UOC was produce as the Mass balance Module	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. (ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of		The following certified Mass Balance transactions were recorded and completed on the RSPO IT platform via PRISMA system by RSPO as follow: 1. CSPO MB – 210 MT, Transaction No. ANN25-00009128, completed on 29 April 2025 2 .CSPK MB – 65 MT, Transaction No. ANN25-00009132, completed on 29 April 2025	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	underproduction, loss or damage shall be removed in the RSPO IT platform			
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.		The mill has established a documented procedure for compliance with the RSPO Rules on Market Communications and Claims (QS-RSPO-004 Rev.03, effective 7 January 2024). This procedure ensures that any claims made are accurate, transparent, and supported by verifiable evidence, thereby upholding the credibility of RSPO-certified products. At the time of the audit, the mill does not actively make any claims regarding the production or sale of RSPO-certified oil.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits			
Criterion 4.1:			
The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders			
4.1.1 (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.	THE NATURAL PALM GROUP CO., LTD. has established a documented and accessible complaints and grievances mechanism for all affected parties, as outlined in QP-RSPO-010: Communication and Land Compensation Negotiation Procedure (Effective: 1 November 2024). The procedure ensures that grievances can be submitted, recorded, and addressed in a timely and transparent manner. Including with anonymity of the complainant The system includes provisions to protect the anonymity of complainants upon request. Complaints are submitted using Form QF-RSPO-026 and tracked through the Complaint Log QF-RSPO-030, allowing for proper follow-up and resolution. This framework demonstrates the company's commitment to fair engagement and responsive handling of concerns raised by workers, communities, and other stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		The company reinforces its commitment to human rights through a formal Human Rights Policy, which includes specific provisions for vulnerable groups and Human Rights Defenders (HRDs), as outlined in Announcement No. I-67-05-10 dated 2 May 2024. A Code of Conduct and established grievance channels—such as suggestion/complaint boxes, a dedicated phone line, and a confidential email address—allow workers and stakeholders to raise concerns safely. All grievances are handled confidentially, reviewed by senior management, and investigated by designated personnel. Grievance procedures are clearly communicated across the mill and estates via notice boards and stakeholder meetings. Examples of current practices include: - At the mill, suggestion boxes are checked monthly; the latest recorded entry was on 21 May 2025. - At Thachang Division, the most recent entry was in June 2025. Communication is also maintained through regular village meetings in Village No. 5 and 6, Khaothan Subdistrict.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			- At Thasae Division, suggestion boxes are reviewed monthly, with the latest on 17 June 2025. These practices confirm the grievance mechanism is well-communicated and accessible to all affected parties. One external complaint was recorded in 2024 and formally submitted to the Damrongtham Center on 24 April 2025. The complaint involved stagnant black water, factory dust, and unmanaged vegetation. A site visit on 30 April 2025 found the dust levels within legal limits, the stagnant water caused by rainwater in low areas, and the vegetation located outside the factory premises—which was subsequently cleared. A formal clarification response was issued on 28 April 2025.	
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Criterion 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 system, open to all affected parties, resolves disputes 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.		THE NATURAL PALM GROUP CO., LTD. has established a documented and accessible complaints and grievances mechanism for all affected parties, as outlined in QP-RSPO-010: Communication and Land Compensation Negotiation Procedure (Effective: 1 November 2024). The procedure ensures that grievances can be submitted, recorded, and addressed in a timely and transparent manner. Including with anonymity of the complainant The system includes provisions to protect the anonymity of complainants upon request. Complaints are submitted using Form QF-RSPO-026 and tracked through the Complaint Log QF-RSPO-030, allowing for proper follow-up and resolution. This framework demonstrates the company's commitment to fair engagement and responsive handling of concerns raised by workers, communities, and other stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		The company reinforces its commitment to human rights through a formal Human Rights Policy, which includes specific provisions for vulnerable groups and Human Rights Defenders (HRDs), as outlined in Announcement No. I-67-05-10 dated 2 May 2024. A Code of Conduct and established grievance channels—such as suggestion/complaint boxes, a dedicated phone line, and a confidential email address—allow workers and stakeholders to raise concerns safely. All grievances are handled confidentially, reviewed by senior management, and investigated by designated personnel. Grievance procedures are clearly communicated across the mill and estates via notice boards and stakeholder meetings. Examples of current practices include: - At the mill, suggestion boxes are checked monthly; the latest recorded entry was on 21 May 2025. - At Thachang Division, the most recent entry was in June 2025. Communication is also maintained through regular village meetings in Village No. 5 and 6, Khaothan Subdistrict.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			- At Thasae Division, suggestion boxes are reviewed monthly, with the latest on 17 June 2025. These practices confirm the grievance mechanism is well-communicated and accessible to all affected parties. One external complaint was recorded in 2024 and formally submitted to the Damrongtham Center on 24 April 2025. The complaint involved stagnant black water, factory dust, and unmanaged vegetation. A site visit on 30 April 2025 found the dust levels within legal limits, the stagnant water caused by rainwater in low areas, and the vegetation located outside the factory premises—which was subsequently cleared. A formal clarification response was issued on 28 April 2025.	
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		The Unit of Certification maintains a detailed procedures; QP-RSPO-010: Communication and Land Compensation Negotiation Procedure (Effective: 1 November 2024) and complaint log (QF-RSPO-030) that records the entire resolution process, including the date a complaint is received, the complainant's name (when consent is given), the nature of the issue, actions taken, and the date	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the outcome is communicated. According to interviews with the responsible person, the company ensures that complainants and relevant stakeholders are informed of progress within seven days. Final outcomes or decisions are communicated directly to the complainant by the designated complaint representative, ensuring transparency and timely resolution.	
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.		THE NATURAL PALM GROUP CO., LTD. had a procedure QP-RSPO-010: Communication and Land Compensation Negotiation Procedure (Effective: 1 November 2024). 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. The UOC had to update the Human Right Policy (Vulnerable group) and Human Right Defender (HRD) Announcement No. I-67-05-10 established on 2/5/2024 to ensure compliance with the stand Based on interviews during the onsite assessment and stakeholder consultation, there is no significant conflict occurred between the company	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and the surrounding community at the time of the audit	
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				
4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.		THE NATURAL PALM GROUP CO., LTD. has consultation with local communities as detail as 4.1.1. Based on picture evidence and stakeholder consultation process, the company's CSR program has included priority programs for local development as follow: - Factory division 7/1/2025 ; SAO Kron ; donation to the palm oil during sport activity. - Thachang division 11/1/2025 during Children Day found the picture evidence for donation of palm oil. - The donation of 10,000 THB for Football competition for Chumporn province on March 2025 - Khai-Luksuea division found the donation a water for the volleyball competition in Chumphon Province in	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			April 2025. Based on stakeholder consultation, it showed that local communities are focus within mill and estate.	
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Criterion 4.4:

Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.

4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		The documents show legal ownership with land titles for each estate to confirm the legal status of land ownership or use for example, - Nikom Tha Sae division; a total of 4.92 Ha, included a total of 2 land titles. - Khai-Luksuea Division; a total of 3.69 Ha, included a total of 2 land titles. - Noenthong division; a total of 23.90 Ha, included a total of 4 land titles. - ThungKha Division; a total of 22.96 Ha, included a total of 33 land titles. - Thachang; a total of 229.83 ha, including a total of 159 land titles. In addition to the palm plantation areas which are owned by the Company as mentioned above. The CU also inspects and confirms ownership and use of land by small farmers, both directly delivering FFB to the factories and through collectors (as detailed in Indicators 2.3.2, and 2.3.2). The Natural Palm Group Company Limited and smallholders have the ownership of lands by law. No evidence of dispute on those lands was detected during the on-site assessment.	☐ Conform ☒ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			Moreover, information on the previous land user has been prepared as evidence. However, The certified unit was not available showing documents legal ownership of the land. During the audit, auditor verified and on-site at Estate 2 (The Natural Palm Plantation 2) Dan-Sawee division, auditor was not found documents legal ownership of the land as 2 plots, which not consistency the shape file . Following a thorough verification of the provided objective evidence and the corrective and preventive actions taken. The details of the corrective action are consistent with the analysed root cause, which can resolve the non-conformance issue, it is hereby confirmed that the Shape file was edited and defined in procedure QP-RSPO-009 rev 07 eff 1 Aug 2025 to show and monitoring documents of legal ownership. Therefore, the correction and implementation of preventive action for this problem show that the operation is systematic, so this non-conformity can be closed out with effectiveness.	
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			However, auditor will confirm again for an effectiveness of the corrective and preventive action in the next audit.	
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) 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.		The Natural Palm Group Company Limited and smallholders have the ownership of lands by law. No evidence of dispute on those lands was detected during the on-site assessment. Nor Sor 3 document have information regarding the previous landowners. This document is issued by a legal land agency. Every owner change is written in this document and authorized by the government. This kind of legal deed can be upgraded to the highest level known as Nor Sor 4 or Land Deed licence.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).		All Legal deeds have an official Map issued by the Land Agency. Maps from all legal deeds (Nor Sor 3 and/or Land Deed. and/or reserve certificate) combined into one Map informing area owned by NPC Mills and Estates. This Map then becomes the primary resource for developing Working Operation Maps. Another source of the map from each plantation is the HCV report carried out by the Forest Industry Organization. Maps showing the legal boundary of each plantation have been kept on file	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and available for communication with stakeholders and the management of oil palm activities. Based on the verified information, no disputes regarding land ownership or boundaries were identified for any plot. Consequently, it is unnecessary to investigate overlapping boundaries or land ownership disputes in this assessment.	
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		The company showed all land legal documents which consist of agreements with previous owners. All of the information is available in an appropriate form (as developed by the government) and language (Thai language and font character). The document consists of information of: 1. Legal Deeds Type: a) Land Utilization Certificate (Nor Sor 3); b) Land Deed license stated that Land Deed is the document demonstrating the ownership, issued by authority of the land Act; and 2. Name of First Owner 3. History of Landowners 4. Legal Deeds number, year issued. 5. Area (in a local measurement known as Rai) 6. Map, with scale of 1:4000	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			7. Authorization signs from the District Sheriff. Due to the private ownership status of the area, a benefit-sharing assessment is deemed unnecessary. However, the certified unit routinely annually evaluates social and environmental impacts. These assessments have confirmed that the activities associated with the oil palm plantation do not have an adverse impact on those utilizing the adjacent land.	
4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		According to verified stakeholder interviews no evidence of land disputes was detected during the assessment. The interviews and documents reviewed indicate that the previous landowners dealt directly with the Unit of Certification, with no need for representatives, as each land parcel was legally and personally owned by the previous owners. All acquisitions complied with land law procedures. Furthermore, based on stakeholder interviews, no customary rights are recognized in Thailand.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		There are no identified areas with customary or user rights identified before the land acquisition process. All land is legally owned by land previous	☒ Conform ☐ Major Nonconformity

			owners and legally acquired by NPG. The deal is closed when the authorized deeds are issued by the government. No further obligation from NPG to affected parties (previous landowners). The company only has obligation to identify and manage their impacts (social and environmental) as stated by the national regulation. This impact mitigation was evaluated and reviewed annually, and then the company issued a new Impact Mitigation plan, as seen in the evidence of Impacts Management Plan 2025.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		Based on the verification of documented procedure, record, on-site, and interviews stakeholders found that no new plantings are established on local peoples' land. There is also the documented procedure that can demonstrate that there are legal, customary, or user rights, with 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. Moreover, documents showing	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

			identification and assessment of demonstrable legal, customary, and user rights are available for the land rights for example, - Thachang; a total of 229.83 ha, including a total of 159 land titles. - Factory a total of 45.73 ha, including a total of 28 land titles. - Nareang a total of 8.73 ha, including a total of 6 land titles. - DanSawee a total of 17.89 ha, including a total of 18 land titles. - Pak Prak a total of 16.71ha, including a total of 3 land titles. - Sang thong a total of 15.22 ha, including a total of 3 land titles. Also, the SEIA assessment annually covers all sites as a plan.	
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way		Based on the verification of documented procedure, record, on-site, and interviews stakeholders found that no new plantings are conducted on local peoples' land, and due to the result having no issue in this, so this indicator is not required.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	process of consultation and negotiation.			
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations. b) 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. c) 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.		Based on the verification of documented procedure, record, on-site, and interviews stakeholders found that no new plantings are conducted on local peoples' land, and due to the result having no issue in this, so this indicator is not required.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		Based on the verification of documented procedure, record, on-site, and interviews stakeholders found that no new plantings are conducted on local peoples' land, and due to the result having no issue in this, so this indicator is not required.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		Based on the verification of documented procedure, record, on-site, and interviews stakeholders found that no new plantings are conducted on local peoples' land, and due to the result having no issue in this, so this indicator is not required.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		Based on the verification of documented procedure, record, on-site, and interviews stakeholders found that no new plantings are conducted on local peoples' land, and due to the result having no issue in this, so this indicator is not required.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November		Based on the verification of documented procedure, record, on-site, and interviews	☐ Conform

	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.		stakeholders found that no new plantings are conducted on local peoples' land, and due to the result having no issue in this, so this indicator is not required.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		Based on the verification of documented procedure, record, on-site, and interviews stakeholders found that no new plantings are conducted on local peoples' land, and due to the result having no issue in this, so this indicator is not required.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 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.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		Review the documented system in place for identifying legal, customary, or user rights, as well as the procedure for identifying people entitled to compensation. The procedures of compensation established by the company, as well as any documentation outlining the compensation process. Confirm that the documented system	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and procedure have been agreed upon by the affected parties upon interview from local communities, and other stakeholders involved in the compensation negotiations. The auditor verified feedback and confirmation from these parties to ensure their agreement and understanding of the procedures in place. However, from a verification this issue was never available.	
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		Review the documented system in place for identifying legal, customary, or user rights, as well as the procedure for identifying people entitled to compensation. The procedures of compensation established by the company, as well as any documentation outlining the compensation process. Confirm that the documented system and procedure have been agreed upon by the affected parties upon interview from local communities, and other stakeholders involved in the compensation negotiations. The auditor verified feedback and confirmation from these parties to ensure their agreement and understanding of the procedures in place. However, from a verification this issue was never available.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		The Natural Palm Group Co., Ltd. has the ownership of lands by law. It was confirmed during the audit (through stakeholder consultation and site verification) that the replacement on local peoples' land is where it can be demonstrated that there are comply with legal. Hence This criterion is not applicable to this assessment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		Based on verified found The Natural Palm Group Company Limited has the ownership of lands by law. It was confirmed during the audit (through stakeholder consultation and site verification) that the certification unit has not been replaced on local peoples' land where it can be demonstrated that there are legal, customary, or user rights, without their FPIC.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		The unit of certificate established the policy and procedure for identifying legal, customary, or user rights, and people entitled to compensation, which is in place as follows: - Sustainable RSPO manual - Freedom of Association and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Negotiation Policy on date 2 May 2024 Based on verified found The Natural Palm Group Company Limited has the ownership of lands by law. It was confirmed during the audit (through stakeholder consultation and site verification) that the certification unit has not been replaced on local peoples' land where it can be demonstrated that there are legal, customary, or user rights, without their FPIC. The company also did not conduct any expansion.	☐ Not Applicable (justification required)
4.7.2 (C)	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.		This criterion not applicable to this assessment. Reference criterion 4.7.1 as above.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		This criterion not applicable to this assessment. Reference criterion 4.7.1 as above.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☒ Not Applicable (justification required)
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate 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.		The unit of certificate established the policy and procedure for identifying legal, customary, or user rights, and people entitled to compensation, which is in place as follows: - Sustainable RSPO manual - Freedom of Association and Negotiation Policy on date 2 May 2024 Based on verified found The Natural Palm Group Company Limited has the ownership of lands by law. No evidence of dispute on those lands was detected during the assessment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The unit of certificate established negotiation procedure concerning compensation for loss of legal, customary, or user rights is dealt with through a documented system that enables Indigenous peoples, local communities, and other stakeholders to express their views through their own representative institutions as RSPO manual. Based on verified found The Natural Palm Group Company Limited	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			has the ownership of lands by law. No evidence of dispute on those lands was detected during the assessment.	
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).		The Natural Palm Group Company Limited has the ownership of lands by law. No evidence of dispute on those lands was detected during the assessment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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).		The unit of certificate established the policy and procedure for identifying legal, customary, or user rights, and people entitled to compensation, which is in place as follows: - Sustainable RSPO manual - Freedom of Association and Negotiation Policy on date 2 May 2024 Based on verified found The Natural Palm Group Company Limited has the ownership of lands by law. No evidence of dispute on those lands was detected during the assessment.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion

Criterion 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.		Company has determined FFB prices based on extraction rates and put the FFB price list in front of Mill Gate. On 24 June 2025, FFB price applied as seen below: 1. OER 22 %, 4.20 THB/kg 2. OER 21 %, 3.90 THB/kg 3. OER 20%, 3.60 THB/kg 4. OER 19%, 3.30 THB/kg 5. OER 18%, 3.00 THB/kg During the surveillance, Management of Palm Oil Mill also showed previous prices applied for suppliers. On the other hand, Province government gathering FFB price applied by 11 company in Chumphon Province and distribute to smallholders of Chumphon. Company showed the government FFB Price announcement of present (24 June 2025) and previous (23 June 2025) during audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		The Mill Management conducted regular monthly meeting with suppliers. The main agenda is explaining the FFB pricing and discussing about any updated information from	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			supplier/farmer and/or Mill. Evidence showed such as a) Lungsuan district, Village No.1, 29/5/2025, b) Sawi district, Village No. 12, 12/3/2025, c) Sawi district, Village No. 8, 2/6/2025, d) Sawi district, Village No. 12, 20/12/2024.	☐ Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		No premium price available for suppliers. All of suppliers are non-certified smallholder, which directly send their FFB to Mill and/or to Collection point owned by local community. Each suppliers required to fill registration form which required information regarding their identity, address and plots as the FFB origin. They also required to signed statement regarding the payment term and grievances/complaint procedure regarding the payment. The FFB Prices determined by company based on OER. This procedure is not stated on the Registration form but known by suppliers based on regular explanation from the Mill officer. Province government collecting FFB Prices information from all company/mill every day and distribute the information to all palm oil company. There is no exclusive agreement between farmer as the supplier with Mill/Company. Farmer only required to fill registration form, agree and signed the payment procedure.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		Company has suppliers with around 342 farmers which consists of Male and Female farmers, and 263 agents owned by male and female business owners. Company regularly invites and conduct meeting with suppliers to explaining the FFB pricing. FFB price applied to each Collection Point and Mill. The FFB price applied at Mill usually the highest/best price because the mill no need to spend for transportation cost (compare to collection point price).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		There is no exclusive agreement/contract between farmer as the supplier with Mill/Company. Farmer only required to fill registration form and signed in the payment procedure. The registration form clearly stated the smallholder's declaration: "I agreed to The Natural Palm Group about the payment of the good every term, both, before and after the credit registration issued. The company will pay by cash or transferring the cash to farmers/supplier's bank account as above info. And if the payment in each term is incorrect in any cases, farmers/supplier shall inform the company with in 1 month after the transferring date to bank account. If I do	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			not inform within 1 month, it considers as the payment is completed.”	
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		For all suppliers. Usually, they paid in cash not over 2 hours after the weighbridge confirmed. In case of money transfer, the company will pay every Monday, Wednesday and Friday. Records of payments has been checked during audit and found complied with agreed timeframe. Example: 1. Farmer payments, 23/6/2025, 5.80 THB/kg. 2. Farmer payments, 23/6/2025, 5.80 THB/kg. 3. Farmer payments, 23/6/2025, 5.20 THB/kg. 4. Farmer payments, 22/6/2025, 5.20 THB/kg. 5. Farmer payments, 23/6/2025, 5.20 THB/kg.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		Weighbridge equipment has been verified regularly by local authorities, issued by Central Bureau of Weight and Measures, Chumphon Province. Evidence showed has been checked such as: 1. Weighbridge CPNS No. 302-0026-51, has been checked and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			calibrate on 6 July 2023, and valid until 5 July 2025. 2. Weighbridge CPNS No. 0-1-0027-46, has been checked and calibrate on 27 April 2023, and valid until 26 April 2025.	
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		Based on interview with Mill Management, company invited farmers to join the meetings to promote RSPO ISH Scheme in 2020. After that the company also conducts regular direct personal visiting and meeting with smallholders and agents to promote the RSPO ISH Scheme. The target is 8-10 smallholder per month. From total amount 342 farmers supplying FFB to Mill, only around 100 farmers who has been visited. After explaining about the certification system, standard and procedures company issued recommendation for best practices to be applied by smallholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The grievances mechanism applied for farmers/suppliers is the same as general Stakeholder grievance/complaints mechanism, documented in SOP handling for customer/stakeholder's complaints has states and the system allows for protection of the anonymity of the complainant if requested. Smallholders	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			could also express their thought and/or aspiration during regular stakeholder consultation.	
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
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.		No Smallholder under this certify unit, based on interview with Mill Management, company invited farmers to join the meetings to promote RSPO ISH Scheme in 2020. Among 342 farmers supplying FFB to Mill, separate village around 342 farmers who has attended the meeting. After explaining about the certification system, standard and procedures found that all farmers objection with the process, especially activity recording issues, such as production, fertilizer uses, Pesticide use and worker use.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard		Communication with interested smallholders has been conducted by company. During the visit, officer conducted field check regarding the palm oil farm and make interview with them and then give them suggestions to improve their FFB quality refer to RSPO P&C Meeting notes showed such as: Farmer, Visiting on 29/5/2025, General information (ID card and Bank Account).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	for Independent Smallholders.		- Farmer, Visiting on 12/3/2025, General information (ID card and Bank Account). - Farmer, Visiting on 2/6/2025, General information (ID card and Bank Account). - Farmer, Visiting on 20/12/2024, General information (ID card and Bank Account).	
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.		Communication with interested smallholders has been conducted by company. To be a supplier, individual farmers and traders are required to submit information such as palm oil area, ID card and trading license for agency. Company's officer engaged smallholders and traders one by one with direct visits to their house and farming areas. The company's officers usually visit 8-10 farmers/smallholders per month. Meeting notes showed such as: - Farmer, Visiting on 29/5/2025, General information (ID card and Bank Account). - Farmer, Visiting on 12/3/2025, General information (ID card and Bank Account). - Farmer, Visiting on 2/6/2025, General information (ID card and Bank Account). - Farmer, Visiting on 20/12/2024, General information (ID card and Bank Account).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		Communication with interested smallholders has been conducted by the company. To be a supplier, individual farmers and traders are required to submit information such as palm oil area, ID card and trading license for agency. Company's officer engaged smallholders and traders one by one with direct visiting to their house and farming areas that no support Scheme smallholder and that give them suggestions to improve their FFB quality refer to RSPO P&C.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		Communication with interested smallholders has been conducted by the company. To be a supplier, individual farmers and traders are required to submit information such as palm oil area, ID card and trading license for agency. Company's officer engaged smallholders and traders one by one with direct visits to their house and farming areas. No legal administration for reporting smallholder support program required by District plantation agency.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions

Criterion 6.1:

Any form of discrimination is prohibited.				
6.1.1 (C)	Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.		The organization has implemented a non-discrimination policy and established an LGBTQ Committee, with both initiatives formally announced and communicated across factory and estate areas. Interviews confirmed that fair employment practices are upheld. Thai and migrant workers receive equal treatment in compensation, training, promotion, and termination. No incidents of discrimination, harassment, or misconduct were reported in the workplace. A grievance mechanism is in place, including anonymous channels and employee representatives. No complaints related to forced labor or discrimination were recorded in the past 12 months.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.1.2 (C)	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees		The organization has implemented a non-discrimination policy and established an LGBTQ Committee, with both policies formally communicated across operational areas. Interviews with workers confirmed fair and inclusive employment practices. Equal treatment is provided to Thai and migrant workers in terms of compensation, training, promotion, and termination. No incidents of harassment or discrimination were reported. Migrant workers are employed through subcontractors, and interviews confirmed that no recruitment fees were collected, personal documents remain with workers, and no discrimination was experienced. No labor-related complaints have been recorded in the past 12 months.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available		The organization follows a documented recruitment procedure covering job application, contracting, training, and evaluation. Employment types include daily, monthly, and contracted labor. The audit confirmed that recruitment practices are implemented consistently for both mill and estate employees.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Pre-employment and annual health check-ups are conducted for high-risk roles, with no discriminatory medical testing found. Promotions are based on standardized performance evaluations, and training opportunities are equally accessible. For contracted workers, annual agreements are issued and all employment documentation is properly maintained. Wages are paid as per contract terms, typically based on work output under piece-rate arrangements.	☐ Not Applicable (justification required)
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women		The organization has implemented a non-discrimination policy and established an LGBTQ Committee, with both policies formally communicated across factory and estate sites. Interviews confirmed that the organization promotes equal opportunity and prohibits discrimination based on race, religion, disability, gender, or sexual orientation. Thai and migrant workers receive equal pay and have equal access to training, promotion, and termination processes. No incidents of workplace harassment or misconduct	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			were reported. The recruitment process is governed by documented procedures. A review confirmed that no pregnancy testing is conducted during hiring, and medical examinations are limited to job-related health risks.	
6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		The Natural Palm Group established a Gender Committee comprising 11 members on 2 May 2024, as formalized under Announcement No. I-67-06-05. The committee convenes at least once every two months, with the most recent meeting being held on 20 May 2025. Its mandate includes promoting gender awareness, identifying concerns, and exploring opportunities for improvement related to women and LGBTQ+ inclusion. Discussion topics have included support for pregnant employees and breastfeeding mothers, including the promotion of breastfeeding during working hours. At the latest meeting, the committee also reviewed the implementation of the LGBTQ+ inclusion policy outlined in Announcement No. I-67-05-15, dated 2 May 2024.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			A gender breakdown of management and supervisory roles (combined) shows male representation at 92.5% and female at 4.8%. Additionally, the most women were confirmed to hold skilled and technical positions such as administrative staff, and housekeeping. No evidence of discrimination against women in these roles was found, supporting the company's commitment to gender equality and inclusion.	
6.1.6	There is evidence of equal pay for the same work scope		The organization has implemented a non-discrimination policy and established an LGBTQ Committee, with both policies formally announced and communicated across factory and estate operations. Employee interviews confirmed that the organization upholds fair employment practices and prohibits discrimination based on race, religion, disability, gender, or sexual orientation. Thai and migrant workers are compensated under the same pay structure and have equal access to training, advancement, and termination procedures. No reports of workplace harassment or abuse were identified. The recruitment process follows a	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			documented procedure and was found to be consistently applied. A review of payslips and worker interviews confirmed that employees performing similar duties receive equal pay in line with minimum wage laws. For subcontracted workers, wages are distributed equally within teams based on total output.	
Criterion 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 (C)	Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.		The organization follows a documented recruitment procedure covering job applications, contracts, training, and evaluations. Employment types are categorized as daily wage, monthly salary, and contracted labor. A random review of recruitment practices for both mill and estate staff confirmed compliance with legal employment requirements. Interviews with workers indicated clear understanding of wages, working hours, rest days, and leave entitlements. Employment contracts for migrant workers, including Burmese nationals, are provided in their native language to ensure clarity and mutual understanding.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members		The organization follows a formal recruitment process outlined in QP-PSL-100, covering job application, contracting, training, and evaluation. Employment types include daily, monthly, and contracted labor. The audit confirmed that employment practices for both mill and estate workers comply with legal requirements. Employment contracts are provided in Thai and Burmese, and wages are paid according to the national minimum wage. All employment is voluntary, including overtime work. A review of grievance records showed that the organization provides accessible complaint channels. No grievances were reported in the past 12 months. Retirement compensation was also found to be paid in accordance with legal entitlements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements		The organization follows a documented recruitment procedure that includes job application, contracting, training, and evaluation. Employment types include daily, monthly, and contracted labor. A random review of employment practices confirmed compliance across both mill	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			and estate operations. Employment contracts are available in both Thai and Burmese. Wages are paid in accordance with legal requirements, including the minimum wage. All employment is voluntary, and working hours, overtime, and maternity leave entitlements comply with labor laws. Workers, including subcontracted labor, have access to medical care and valid health insurance coverage. The organization has accessible grievance mechanisms in place. No complaints or disputes were recorded in the past 12 months. Retirement compensation was also found to be paid in line with legal entitlements.	☐ Not Applicable (justification required)
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A		The company provides free housing for both factory workers and contractors, in line with the Labor Protection Act B.E. 2541 (1998). Site visits confirmed that accommodations are equipped with essential utilities and additional amenities such as private bathrooms, parking, exercise areas, and access to nearby food and medical services. Employees reported satisfaction with	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	reasonable time (5 years) is allowed to upgrade the infrastructure		the housing conditions, and no complaints were recorded. Accommodation is managed under clear regulations, with staff assigned to support residents and respond to any concerns. Overall, the housing arrangements meet legal standards and demonstrate the company's broader commitment to worker welfare.	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		The company provides free housing for both factory workers and contractors, with access to essential services such as food, water, electricity, medical care, and education, in compliance with the Labor Protection Act B.E. 2541 (1998). Factory workers have access to affordable meals at a canteen, while contractor housing is located near local markets. Additional amenities include parking areas, vegetable gardening spaces, and private bathrooms. Site visits and employee interviews confirmed satisfaction with the living conditions, and no housing-related complaints were reported. Clear housing regulations and designated support staff are in place to ensure resident well-being.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.6	A DLW is paid to all workers, including		The company follows a documented	☒ Conform

	those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist		recruitment procedure covering job applications, contracts, training, and evaluations, with employment categorized into daily, monthly, and contracted labor. A random review confirmed that employment practices are consistently applied across both mill and estate operations. Workers are compensated in accordance with legal requirements, and employment contracts reflect agreed terms. Accessible grievance channels are in place, allowing workers to submit concerns either directly or anonymously. No complaints or disputes were reported in the past 12 months.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.7	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal		The organization has a formal recruitment process in place, guided by non-discrimination principles and communicated in appropriate languages for clarity and accessibility. Employment contracts are categorized into monthly, daily, and contractor agreements for plantation work. A review confirmed that no temporary or seasonal workers are employed. Mill	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			workers are engaged under long-term contracts across three rotating shifts, while contractors operate under annual agreements. All employment practices comply with national labor laws and align with the organization's defined scope of work.	
Criterion 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				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		The Natural Palm Group has publicly affirmed its commitment to freedom of association through the issuance of its Freedom of Association and Negotiation Policy, as stated in Announcement No. I-67-05-17. The policy was officially released on 2 May 2024 and approved by company leadership. It was communicated to all employees in Thai through internal notice boards and confirms workers' rights to organize and participate in collective bargaining. In support of this policy, the company conducted Welfare Committee elections on 4 January 2025, with results announced on 10 January 2025. The committee's term runs until 9 January 2027 and was formally registered with the relevant government authority on 14	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			January 2025. Interviews with employees confirmed their awareness of the policy and their understanding of the right to freedom of association and collective bargaining	
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request		As part of the workers representatives, the company held Welfare Committee elections on 4 January 2025, with results announced on 10 January 2025. The committee's term is valid until 9 January 2027 and was formally registered with the relevant government authority on 14 January 2025. The committee is required to meet at least once every three months, and the latest meeting took place on 5 April 2025, where salary increase discussions were recorded. A total of nine participants attended, and no concerns were raised by stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		The management unit does not interfere with the formation or functioning of the Welfare Committee. Committee members are elected democratically by employees . During the site visit and document review confirm none of the migrant and contract workers in Mill and estate . Management supports the committee's operations by providing meeting space for quarterly sessions,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The most recent meeting was held on 5 April 2025. Employee interviews confirmed their awareness of their right to form or join a union. Workers stated that the company respects this right and assured them there would be no negative consequences for joining any organization of their choice. No evidence of interference or obstruction in collective bargaining processes was reported	
Criterion 6.4: Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		The organization has implemented a Child Labor Prohibition Policy, addressing broader labor rights including non-discrimination, freedom of association, and protections against forced labor and gender-based violence. The policy has been publicly communicated to stakeholders and contractors. Employment agreements confirm that all workers meet the legal minimum age. Awareness of child labor regulations was evident among HR personnel and relevant staff. Contractor agreements include explicit clauses prohibiting child	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			labor. No child labor-related complaints have been reported since the last audit.	
6.4.2 (C)	There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure		The organization has implemented a Child Labor Prohibition Policy, which also addresses broader labor rights and protections. The policy has been publicly communicated to stakeholders and shared with all relevant contractors. A review of employment records confirmed that all workers meet the legal minimum age, with the youngest documented employee being over 18 years old. Interviews with HR personnel and staff indicated clear awareness of child labor regulations and proper recruitment practices. Contractor agreements also include explicit clauses prohibiting child labor. No related complaints have been reported since the last audit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		The organization has implemented a Child Labor Prohibition Policy addressing key labor rights, including protections against forced labor, discrimination, and gender-based violence. The policy has been publicly	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			disclosed and communicated to stakeholders and all contractors. A review of employment agreements confirmed compliance with minimum age requirements, and interviews demonstrated awareness of child labor regulations among HR and relevant staff. Contractor agreements also contain clear clauses prohibiting child labor. No related complaints have been reported since the previous audit.	☐ Not Applicable (justification required)
6.4.4	The unit of certification demonstrates communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live		The organization has implemented a Child Labor Prohibition Policy covering a range of labor rights, including protections against forced labor, discrimination, and gender-based violence. The policy has been publicly communicated through internal and external channels and shared with contractors. A review of employment agreements confirmed that all workers meet legal age requirements. Interviews with HR personnel and employees indicated strong awareness of child labor regulations and appropriate hiring practices. Contractor agreements include clauses explicitly prohibiting	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			child labor. No related complaints or violations have been reported since the previous audit.	
Criterion 6.5: Policies and procedures in place to protect workers' rights.				
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		The organization has implemented a Human Rights Policy that addresses key labor and social protections, including non-discrimination, freedom of association, and safeguards against forced labor, child labor, and gender-based violence. The policy has been publicly communicated through internal channels and shared with contractors during annual contract renewals. Interviews confirmed no incidents of violations or workplace violence. The company has established grievance mechanisms, including a complaint box and employee representation. A Gender Committee is in place, with recent meeting records indicating no reported issues. No complaints or disputes related to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			harassment or violence have been recorded in the past 12 months.	
6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		The organization has integrated reproductive rights into its broader Human Rights Policy and formally communicated this through internal channels and RSPO compliance training. A Gender Committee has been established to support and monitor related issues, with recent meetings confirming no reported concerns. Document reviews and interviews confirmed that employees are free to become pregnant and are supported through dedicated procedures, including registration and risk assessments. Protective measures for pregnant workers are in place, such as restricted working hours, maternity leave, and exemption from hazardous tasks. Recent records show that these procedures are actively followed and two pregnant employees are currently receiving appropriate support. No complaints related to reproductive rights or workplace violence have been reported in the past year.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified		The organization has implemented a Reproductive Rights Protection Policy as part of its broader Human Rights Policy. This has been communicated internally and to contractors, with the most recent training conducted in May 2025. Document reviews and interviews confirmed that reproductive rights are respected, with procedures in place to support pregnant workers. A Gender Committee is active, with no reported issues during recent meetings. Maternity protections are clearly defined, including restrictions on hazardous tasks, regulated working hours, and entitlement to 98 days of maternity leave. Two currently pregnant employees are receiving appropriate support per internal protocols. No complaints related to reproductive rights or workplace harassment were reported in the past 12 months.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		The organization has implemented a formal grievance procedure to ensure timely and confidential handling of complaints. Clear timelines are set for urgent and non-urgent cases, with full resolution required within seven days.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Confidentiality is protected under a dedicated code of ethics. An anonymous grievance system is in place via suggestion boxes accessible to all staff. The process was most recently communicated during RSPO compliance training in May 2025. Interviews with employees, including estate workers, confirmed awareness and understanding of the grievance mechanism.	☐ Not Applicable (justification required)
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Criterion 6.6:

Work is voluntary and specific labor policy and procedures are implemented.

6.6.1 (C)	All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages		The organization follows a formal recruitment procedure based on non-discrimination principles, covering all stages of employment. Employment contracts are categorized into monthly, daily, and subcontractor agreements. Migrant workers are engaged solely through subcontractor arrangements. The audit found no indicators of forced labor or human trafficking. Identity documents are retained by workers, no recruitment fees are charged, and employment is based on voluntary, transparent agreements. Burmese workers interviewed confirmed compliance with Thai labor laws, with valid work permits and no reported issues.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		The organization implements a recruitment process that incorporates non-discrimination and applies uniformly to all employees. Employment contracts fall into three categories: monthly, daily, and subcontractor agreements. Migrant workers are engaged solely through subcontractor arrangements and are subject to the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			same employment terms as Thai workers. No temporary or seasonal employment policies exist, and no separate contracts are issued for migrant workers. Orientation programs are provided in a language understood by migrant workers, covering occupational safety and labor regulations. Interviews with Burmese workers confirmed legal compliance, with valid work permits and no reported concerns.	☐ Not Applicable (justification required)
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Criterion 6.7:

Appropriate health and safety measures are in place.

6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		The company has established an Occupational Safety and Health (OSH) committee responsible for overseeing OHS implementation at both the mill and the estate. Relevant documents were reviewed, yielding the following information: Safety committees were established for both the Palm Oil Mill (POM) and the estates, covering the period from 3/5/2024 to 3/5/2026. This was announced through an election process. The committees comprise 5 representatives from management, 5 employees, and 1 safety officer. Sampling training of the committee such as CPO with License No. 56485. These individuals received training from Pinthong Group CO., Ltd. from 12-13/7/2016. The OSH Committee is led by the head of the cooperative. The meetings of the OHS committee were verified through interviews with the safety officer and a review of meeting minutes that conducting monthly. Such as the training on April conducted on 14 January 2025 and The latest meeting took place on 4 May 2025, addressing topics such as updates on the new team	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			of the safety committees and updates to local authorities as required by regulations. The Personnel in charge according to the health and safety are by Safety officer.	
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		The organization has implemented an accident management procedure supported by a formal SOP and investigation form. An annual safety plan is prepared and approved, and an Occupational Health and Safety Committee has been established. Training activities on fire safety, chemical spill response, and first aid have been conducted by licensed providers. Site verification confirmed the availability of required first aid facilities, including a bed and emergency vehicle, in compliance with legal requirements. Medical supplies are adequately stocked, and records are maintained. No workplace accidents have been reported in the past 12 months.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.3 (C)	Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide		The organization has established a formal Safety Policy and regularly updates its risk assessments and mitigation plans. A PPE matrix is in place, covering all mill and plantation	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	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.		activities. PPE is appropriately provided to all workers, including those involved in hazardous tasks, and is replaced when needed. Field inspections confirmed proper PPE usage. Safety Data Sheets (SDS) are accessible, and designated stations are available for PPE washing and storage. Wastewater from these activities is managed effectively to prevent environmental contamination.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection		The organization has implemented a formal SOP for accident management and maintains records through designated documentation. All employees, including migrant workers, are covered by accident insurance and health care provisions. Medical expense claims and health insurance cards were presented during the audit. Migrant workers are registered under the Thai social security system and receive equal medical and welfare benefits in accordance with national labor laws.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		The organization maintains a Lost Time Accident (LTA) recording system that is reviewed monthly by the designated safety officer. As of the most recent review on May 31, 2025, the organization has achieved 149 consecutive accident-free days, exceeding its target of 120 days marking the highest record to date.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment

Criterion 7.1:

IPM plans are implemented and monitored to ensure effective pest control.

7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		During the audit, it was observed that the company has a documented IPM plan in place (QS-RSPO-014 Rev. 05 Eff. 6/1/2020). The plan serves as a comprehensive guide for pest management practices on the premises. The company's IPM plan includes the following components: - Identification of potential pests and establishment of thresholds for intervention based on pest population levels or damage thresholds. - Utilization of a range of techniques including cultural, biological, mechanical and physical methods for pest control. - Incorporation of native species as part of the biological control method to minimize reliance on chemical pesticides. Efforts to reduce the use of chemicals over time, aiming for decreased dependency on pesticides through alternative pest control methods. Emphasis on minimizing pesticide use through careful assessment of pest control needs and implementation of alternative measures.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			Regular review and adaptation of the IPM plans to suit the present condition, such as during replanting activities. The company has established Standard Operating Procedures (SOPs) to implement and monitor the effectiveness of the IPM plan. These SOPs outline the step-by-step processes and responsibilities for implementing pest management strategies and monitoring their outcomes (QP-RSPO-008, Rev. 06, Eff. 19/1/2024). The audited company maintains records of pest occurrence and control measures. These records document to identification and monitoring of pests, interventions employed, and the outcomes of pest control efforts (QF-RSPO-039) of the sample division and estate (Estate: Thachang, Division: Factory division, Nareang division, Dan-sawee division, Pakprak division and Sangthong Division) for the record of 21/11/20 to 17/6/25. During the audit, no signs were found indicating the use of fire for pest control purposes within the audited area. No evidence of rat pest droppings was observed during the audit in the audited area. The company conducts training sessions on IPM practices. These training programs aim to enhance the knowledge and skills of relevant personnel regarding the	
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			implementation of IPM strategies and the responsible use of pest control methods for example for training record (QF-PSL-100-07) in 19/5/25 of Thachang estate, 9/6/25 of Dan-Sawee, Nareang and Factory division, 27/5/25 of Sangthong and Pakprak division).	
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.		During the audit, it was found that company personnel demonstrated a high level of awareness regarding the Global Invasive Species Database and CABI.org. They were knowledgeable about the potential risks associated with invasive species and the importance of preventing their introduction and spread. The audit confirmed that the company does not use any species listed in the Global Invasive Species Database or CABI.org within their managed areas. The company has implemented plans to prevent the introduction and monitor the spread of invasive species. These plans include: Conducting thorough risk assessments to identify potential risks associated with species selection. Implementing preventive measures, such as physical barriers or biosecurity protocols, to minimize the risk of invasive species introduction.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Regular monitoring activities to detect any signs of invasive species establishment or spread. Prompt action and intervention protocols in case of invasive species detection to mitigate their impact. The company has established a robust monitoring program to track and evaluate the effectiveness of pest control measures and the presence of any invasive species. The monitoring activities include inspections, surveys and surveillance to detect and assess pest populations and potential invasive species. These activities are carried out regularly and documented to ensure proper monitoring and evaluation. The monitoring record (QF-RSPO-039) of the sample division and estate (Thachang estate, Dan-Sawee, Nareang, Factory division, Sangthong and Pakprak division) for the record from 11/20 to 6/25 (monthly monitor).	
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 ap prior approval of government authorities. [For NI to define process]		During the audit, it was observed that the company has established Standard Operating Procedures (SOPs) for pest control (QP-RSPO-008, Rev. 06, Eff. 19/1/2024). These procedures outline the systematic approach and guidelines for managing pests within their operations. The SOPs cover both normal and exceptional situations, ensuring that	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			appropriate measures are in place to handle pests effectively under various circumstances. The company's SOP for pest control explicitly specifies that fire is not used for pest control unless it is permitted by the relevant authorities according to the notification of the company no. I-67-05-21 (2/5/2024). This demonstrates the company's commitment to responsible pest control practices and adherence to local regulations and guidelines.	
Criterion 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.		During the audit, it was determined that the company has demonstrated the justification for all pesticides used in their operations. The company has provided appropriate documentation or records to support the selection and use of each pesticide, indicating the specific pests, weeds or diseases targeted and the rationale for their use. The company has established an SOP (QP-RSPO-008, Rev. 06, Eff. 19/1/2024) for the use of selective products that are specific to target pests, weeds or diseases and have minimal effects on non-target species. The procedure outlined in the SOP includes the following components: Measures to avoid the development of resistance, such as pesticide rotation or	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			other appropriate strategies are identified and implemented whenever possible. A comprehensive list of all pesticides used is maintained, including the target species for each pesticide and the justification for its use. The SOP includes considerations for using less harmful alternatives to chemical pesticides, promoting the adoption of integrated pest management (IPM) practices and non-chemical pest control methods. During the audit, evidence of the implementation of the SOP on the ground was observed. This evidence includes records of pesticide usage, application rates, timing and compliance with the prescribed procedures outlined in the SOP. The company demonstrated that the SOP is effectively implemented and followed in day-to-day operations.	
7.2.2 (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.		During the audit, it was observed that the company has implemented a pesticide application program. The program outlines, the procedures and guidelines for the proper and responsible use of pesticides within their operations. It includes considerations such as pest identification, application methods, application rates and timing (QF-RSPO-043) for example, Thachang estate of January to May 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The company maintains records of pesticide use. These records provide documentation of the specific pesticides used, including information such as product names, active ingredients, application dates and quantities applied. These records are essential for tracking and monitoring pesticide usage within the audited area for example the record of Thachang estate applied an Ac Art with 450.45 ml/Ha The records of pesticide use maintained by the company include detailed information such as the active ingredients used, their LD50 (lethal dose for 50% of test animals), the area treated, the amount of active ingredients applied per hectare and the number of applications made. These details provide a comprehensive overview of the pesticide application practices and help assess the potential risks associated with their use for example the record of Thachang estate applied an Ac Art with 450.45 ml/Ha (In 2025, have only one estate applied the pesticide).	
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		During the audit, evidence was found indicating that the company has implemented its IPM plan. This can be demonstrated through various means, such as documented procedures, training records and reports showing the application of IPM practices in pest	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			management activities. The company has taken steps to integrate multiple pest control methods and prioritize non-chemical approaches within their operations. Records examined during the audit indicate that the company has made efforts to minimize and eliminate the use of pesticides in accordance with their IPM plan. The records show a reduction in pesticide usage and increased reliance on alternative pest control methods. The company has implemented strategies to limit pesticide application only to situations when necessary, and they have documented instances where non-chemical pest control methods were employed instead.	☐ Not Applicable (justification required)
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		No evidence was found of prophylactic use of pesticides. Based on interview with estates representative and workers, there is no activity using chemical for prophylactic, eradicate or pest control for long time. Site visit to the chemical stores at all visited estates have not found any pest control pesticides in storage, same goes at scheduled waste store.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam		During the audit, it was determined that the company has a policy, procedure or management plan in place that commits to	☒ Conform ☐ Major Nonconformity

	Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to: a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.		minimizing and eliminating the use of certain pesticides, including paraquat. The company has established guidelines and protocols to reduce reliance on these pesticides and promote alternative pest control methods. This demonstrates their commitment to responsible pesticide management and aligns with the objective of reducing pesticide use. The company has cross-checked the pesticides used within their operations with the classifications provided by the World Health Organization (WHO) and relevant international conventions, such as the Stockholm or Rotterdam Conventions. This practice ensures that the company is aware of the potential hazards associated with the pesticides used and takes necessary precautions in their handling and application. During the audit, a physical verification of the chemical store's inventory was conducted and compared to the inventory records. It was found that the physical verification matched with the inventory records, indicating proper management and control of chemical inventory for example of the Thachana estate of during January – June 2025. The company maintains records demonstrating the minimization of pesticide and paraquat use. These records document the reduction in the usage of these pesticides over time, indicating the company's commitment to	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			reducing their reliance and promoting alternative pest control methods. Moreover, the paraquat is prohibit notification in Thailand from June 2020. The audit found that the company has documented justifications for the use of pesticides and paraquat where applicable. These justifications are in line with national best practice guidelines, ensuring that the use of these pesticides is based on legitimate reasons and follows recommended guidelines to minimize risks to human health and the environment.	
7.2.6 (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.		The company has established Standard Operating Procedures (SOP) (QP-RSPO-008, Rev. 06, Eff. 19/1/2024) for chemicals/pesticides handling. These SOP outline proper procedures and guidelines for the safe storage, handling and application of chemicals/pesticides within the company's operations. The existence of these SOP indicates a commitment to ensuring the safe and responsible management of chemicals/pesticides. The company has a training plan in place for workers who handle or apply pesticides. Training records were examined during the audit, indicating that training sessions have been conducted for the relevant workers. The training plan and records demonstrate the company's	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			efforts to provide adequate training and education to workers regarding pesticide handling and application. The training record (QF-PSL-100-07) in 19/5/25 of Thachang estate, 9/6/25 of Dan-Sawee, Nareang and Factory division, 27/5/25 of Sangthong and Pakprak division). During the audit, evidence was found indicating that the training has been conducted for workers. The evaluation is an oral question and answer to determine the workers have clearly understood the training content and requirements. Moreover, an auditor interviewed a worker during an on-site audit and found that they can demonstrate the clearly understood and good practice to use a pesticide. The audit findings suggest that pesticides are handled, used or applied only by persons who have completed the necessary training. The company has established protocols to ensure that only trained personnel are authorized to handle and apply pesticides. This practice helps ensure proper pesticide management and reduces the risks associated with mishandling or improper application. During interviews conducted as part of the audit, workers involved in chemical handling or application demonstrated an understanding of the hazards and risks related to the chemicals used. They were able to articulate the potential dangers associated with the chemicals and the	
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			necessary safety precautions to mitigate those risks. The audit findings indicate that pesticides are consistently applied in accordance with the product label instructions. The company follows the recommended application rates, timing and other instructions specified on the product labels. This compliance with product label instructions ensures that pesticides are used effectively and in a manner that minimizes adverse effects. Safety Data Sheets (SDS) for pesticides used are readily available for easy reference within the audited company's premises. The SDS provide crucial information about the hazards, handling, storage and emergency procedures associated with the pesticides used. The ready availability of SDS promotes worker safety and enables quick access to essential information. The company provides appropriate safety and application equipment for workers involved in chemical handling or application. The equipment includes items necessary for personal protection, such as gloves, goggles, respirators and clothing, as well as equipment for proper application, such as sprayers or applicators. The provided equipment is used to ensure worker safety and compliance with safety standards. The Personal Protective Equipment (PPE) used by workers involved in	
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			chemical handling or application is appropriate according to the recommendations in the conducted risk assessments. The PPE selection aligns with the identified hazards and risks associated with the chemicals used, ensuring that workers are adequately protected during their tasks. Appropriate PPE is provided to workers, and it can be easily replaced if damaged. The company ensures that workers always have access to functional and well-maintained PPE. This practice allows for prompt replacement of damaged or worn-out equipment, maintaining the effectiveness of worker protection measures.	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		Storage of Pesticides According to Recognized Practices: During the audit, it was observed that the storage of pesticides within the company followed recognized practices. The safety data sheets (SDS) for the pesticides were referred to ensure proper storage and disposal procedures. The company has implemented measures to store pesticides in designated areas that meet the requirements specified in the SDS, including appropriate temperature,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			ventilation, and containment measures. This indicates a commitment to adhering to recognized practices for the safe storage of pesticides.	
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		During the audit, it was determined that the company has established a Standard Operating Procedure (QP-RSPO-008, Rev. 06, Eff. 19/1/2024) for the proper disposal of pesticide containers. The SOP outlines the guidelines and procedures to ensure the safe and appropriate disposal of empty pesticide containers in accordance with regulatory requirements and best practices. The audit findings indicate that there is evidence of proper storage and disposal of empty pesticide containers within the company. The containers are not used for other purposes, such as waste containers or flowerpots, which could pose risks to human health and the environment. The company demonstrates adherence to proper waste management practices by ensuring that empty pesticide containers are disposed of in a manner consistent with regulatory guidelines. During the field observations (Thachang estate and all sample division) conducted as part of the audit, no evidence was observed indicating indiscriminate disposal of pesticide containers in dump sites or their unauthorized use for other purposes.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The company shows responsible waste management practices by preventing the improper disposal or unauthorized use of pesticide containers.	
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		The audit findings indicate that the company does not utilize aerial spraying of pesticides in their area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		During the audit, it was observed that the company maintains an updated list of pesticide operators total 11 persons for example, - Mr. Worker - Mr. Worker - Mr. Worker - Ms. Worker - Ms. Worker - Mr. Worker This list identifies the individuals responsible for handling and applying pesticides within the company. Having an updated list ensures that there is clear accountability and proper management of pesticide-related activities. The audit findings indicate that the company maintains records of annual medical surveillance for pesticide	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			operators conducted on 11/11/2024 with the Cholinesterase normal level result of all operators. This practice demonstrates a commitment to monitoring the health and well-being of workers involved in pesticide-related activities. Regular annual medical surveillance helps identify any potential health issues related to pesticide exposure and allows for appropriate actions to be taken. During the audit, evidence was found indicating that the company has documented actions taken to treat health conditions related to pesticide exposure. This documentation highlights the company's commitment to addressing and managing the health and safety of workers. During the audit, no significant trends were observed regarding workers being absent due to incidents related to pesticide usage. Absenteeism related to pesticide incidents can be an indicator of potential health and safety concerns.	
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		During the audit, it was determined that the company has a policy (Human rights policy and protecting the reproductive rights of women) in place to prevent persons under the age of 18, pregnant women and breastfeeding women from handling pesticides. This policy establishes clear guidelines and restrictions to ensure the protection and well-being of these vulnerable individuals.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The audit findings indicate that the company maintains a list of who handle pesticides. This list helps the company keep track of the individuals who are involved in pesticide-related activities and ensures that appropriate measures are taken to comply with the policy/SOP mentioned above. It was observed that the company has established a mechanism to identify pregnant and breastfeeding women among their workforces. The specific details of this mechanism were provided in compliance with the company policy. The audit findings indicate that there is evidence demonstrating that persons under the age of 18, pregnant women and breast-feeding women are not allowed to handle pesticides within the company. This evidence includes records, training documentation or other forms of documentation that indicate compliance with the policy/SOP in place. Moreover, during an auditor has on-site to interviews a worker and check them not found the worker under 18-years-old and not found pregnant women and breast-feeding women.	
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Criterion 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.		During the audit, it was observed that the company has identified a list of waste products produced within their operations (QS-RSPO-016 Rev. 05 Eff. 21/6/22). This indicates a proactive approach in recognizing the various types of waste generated of their activities. The audit findings indicate that the company has a waste management plan in place (QS-RSPO-016 Rev. 05 Eff. 21/6/22). This plan outlines the strategies and procedures (QW-FST-104 Rev. 12 Eff. 6/7/24) for managing waste generated during their operations. The availability of a waste management plan demonstrates the company's commitment to responsible waste handling and disposal. The waste management plan includes management and operation prescriptions for the reduction, recycling and reusing of waste. This signifies that the company has strategies in place to minimize waste generation, promote recycling initiatives and explore opportunities for reusing materials. The inclusion of these prescriptions aligns with sustainable waste management practices. During the audit, evidence was found indicating the implementation of the waste management plan. The registration for a waste in the factory with	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			document date 13/6/2025, no. 1-19-0668-063361-0-N, no. 3-19-0668-063477-0-N, no. 3-19-0668-063495-0-N and no. 1-19-0668-063450-0-N. This evidence may include records of waste reduction initiatives, recycling programs and reuse practices. The company's ability to provide evidence of implementing the waste management plan suggests a proactive approach in addressing waste-related challenges and adhering to the prescribed management and operation prescriptions.	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		During the audit, it was determined that the company has the SOP (QW-FST-104 Rev. 12 Eff. 6/7/24) in place for the proper disposal of waste material. This SOP outlines the guidelines and procedures for the appropriate handling, storage and disposal of waste generated during the company operations. Having an SOP demonstrates the company commitment to responsible of waste management practices. The audit finding indicate that the company provides training to workers and managers on proper waste disposal. This training ensures that employees understand the procedures and protocols for handling waste materials in compliance with regulatory requirements and company policies by training on 23/5/25 for the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			estate and mill operators (training record QF-PSL-100-07). Providing training on proper waste disposal promotes awareness and knowledge among the workforce, contributing to effective waste management practices. Waste disposal has been sent to approved contractor (Better World Green Public Company) waste disposal permit No. 2568-2152 (valid 13/1/2025 until 31/12/2025). During the audit, evidence was found indicating the implementation of proper waste disposal practices by the company. The evidence of the waste disposal that manage by the SRT Power Green Co., Ltd. lasted date 18/6/2025. This evidence may include records, documentation or physical observations that demonstrate compliance with the SOP and training provided. The implementation of proper waste disposal practices suggests the company commitment to minimizing environmental impacts and adhering to regulatory requirements.	
7.3.3	The unit of certification does not use open fire for waste disposal.		During the audit, it was observed that there is evidence indicating that waste has not been disposed of using open fire by the company. This evidence may include records, documentation, or physical observations that demonstrate compliance with the practice of not using	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			open fire for waste disposal.	☐ Not Applicable (justification required)
Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		During the audit, it was determined that the company has the SOP (QP-RSPO-008, Rev. 06, Eff. 19/1/2024) in place for Good Agricultural Practices, specifically for managing soil fertility to optimize yield and minimize environmental impacts. These SOP outline guidelines and procedures for soil fertility management practices that align with the principles of sustainable agriculture. The audit findings indicate that there is evidence demonstrating the implementation and monitoring of the SOP for Good Agricultural Practices related to soil fertility management. Soil fertility analysis report no. 6736330 (Pakprak division), no. 6736329 (Dan-Sawee division) on 24/4/2024 and no. 6651326-6651328 (Thachang estate) on 6/6/2023. The presence of such evidence suggests that the company has established mechanisms to ensure the implementation and monitoring of the SOP. It was observed that the company makes comparisons between the current year and previous years regarding the implementation of GAP. This comparison enables the company to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			assess the progress, identify areas for improvement and optimize yield while minimizing environmental impacts. The information derived from this comparison is utilized to inform decision-making processes and guide actions aimed at enhancing agricultural practices.	
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		During the audit, it was determined that the company keeps records of tissue and soil analysis. These records provide valuable information about the nutrient levels and composition of the soil and plant tissues, which are essential for making informed decisions regarding fertilizer application and soil management. Soil fertility analysis report no. 6736330 (Pakprak division), no. 6736329 (Dan-Sawee division) on 24/4/2024 and no. 6651326-6651328 (Thachang estate) on 6/6/2023. The audit findings indicate that the company conducts tissue and soil analysis regularly. The frequency of these analyses may vary depending on the specific crop, soil conditions and management practices (actually take a sample to analysis every 3 years). It was also noted that the company has conducted the most recent analysis within a reasonable timeframe, aligning with industry best practices and allowing for meaningful comparisons with previous year results. It was observed that the company	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			incorporates the results of the tissue and soil analysis into their fertilizer program (QF-RSPO-044). The analysis results provide valuable insights into the nutrient requirements of the crops and help optimize the fertilizer application rates and timing. By incorporating the analysis results into the fertilizer program, the audited company demonstrates a commitment to evidence-based decision-making and efficient use of fertilizers.	
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.		During the audit, it was determined that the company has a nutrient recycling strategy in place. This strategy aims to maximize the efficient use of nutrients and minimize waste by recycling organic materials and optimizing the use of inorganic fertilizers. The audit findings reveal that the nutrient recycling strategy integrates the utilization of ash derived from the biogas (while the EFB and wastewater use for the biogas and electricity plant). Additionally, the strategy emphasizes the efficient utilization of inorganic fertilizers. This approach acknowledges the significance of organic materials produced during the production process and their potential as valuable nutrient sources. By incorporating these materials into the nutrient management plan, the company actively promotes	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			sustainable practices while minimizing dependence on external resources according to the fertilizer plan (QF-RSPO-044). It was observed that the company maintains records of nutrient application (QF-RSPO-044). These records provide information on the quantity and timing of nutrient applications, including the use of recycled organic materials and inorganic fertilizers. Keeping accurate and up-to-date records of nutrient application ensures traceability, helps monitor compliance with the nutrient management strategy, and facilitates adjustments for optimal nutrient utilization, for example, 28/2/25 (Nareang division) applied 18-46-0 (3,100 kg), 18/6/25 (Dan-Sawee division) applied 0-0-40 (1,700 kg).	
7.4.4	Records of fertiliser inputs are maintained.		During the audit, it was observed that the company maintains records of fertilizer inputs (QF-RSPO-044). These records include detailed information of types of fertilizers used, application rates, application dates and the areas or blocks where the fertilizers were applied. Maintaining accurate records of fertilizer inputs is essential for traceability, monitoring and evaluation of nutrient management practices, for example, 28/2/25 (Nareang division) applied 18-46-0	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			(3,100 kg), 18/6/25 (Dan-Sawee division) applied 0-0-40 (1,700 kg). Based on the audit findings, it was determined that the company has established a linkage between the fertilizer program and the agronomic report. The fertilizer program takes into consideration the recommendations and guidelines provided in the agronomic report, which includes factors such as soil analysis results, crop nutrient requirements and specific field conditions. This linkage ensures that the fertilizer program is tailored to meet the specific needs of the crops and supports optimal nutrient management practices. The audit findings indicate that the company monitors fertilizer usage per Ton of Fresh Fruit Bunch (FFB). This monitoring is typically recorded in a summary table that outlines the specific types of fertilizers used, the amounts applied and the corresponding FFB production data. Monitoring fertilizer usage per Ton of FFB production allows the company to assess fertilizer efficiency, track trends and make informed decisions regarding nutrient management practices.	
Criterion 7.5: Practices minimise and control erosion and degradation of soils				

7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		During the audit, it was identified that the company has maps identifying marginal and fragile soils, including steep terrain and peat soils. while the certified unit does not have the fragile soils, including steep terrain and peat soil type above in their estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.2	There is no extensive replanting of oil palm on steep terrain.		During the audit, it was observed that there was no steep terrain exceeding 25 degrees within the company operations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		During the audit, it was observed that there was no steep terrain exceeding 25 degrees within the company operations. The absence of new plantings on steep terrain indicates compliance with the checklist requirement, as it aligns with the goal of avoiding or minimizing cultivation on such challenging terrain. The company decision to refrain from establishing new plantings on steep terrain demonstrates its commitment to responsible land management practices. By avoiding cultivation on steep terrain, the company helps prevent soil erosion, reduce the risk of landslides and protect the integrity of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			fragile ecosystems associated with such areas.	
Criterion 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 (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.		The certified unit did not have a new planting of oil palm. Moreover, they also have a plan for no new planting in the next 3 years.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		During the audit, there was no evidence found of planting on marginal and fragile soils within the unit. This indicates compliance with the requirement to avoid establishing plantations on such soils, which helps to protect the environment and ensure the long-term sustainability of palm oil cultivation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		The certified unit did not have the new planting of oil palm. Moreover, they also have a plan for no new planting in the next 3 years.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
Criterion 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.		During the audit, it was determined that there are no peat areas within the unit of certification. This finding indicates compliance with the checklist requirement, as there are no areas within the unit that fall under the category of peatland.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		During the audit, it was determined that there are no peat areas within the unit of certification. This finding indicates compliance with the checklist requirement, as there are no areas within the unit that fall under the category of peatland.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group		During the audit, it was determined that there are no peat areas within the unit of certification. This finding indicates compliance with the checklist requirement, as there are no areas within the unit that fall under the category of peatland.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	(PLWG) audit guidance (see Procedural Note for 7.7.5 below).			
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		During the audit, it was determined that there are no peat areas within the unit of certification. This finding indicates compliance with the checklist requirement, as there are no areas within the unit that fall under the category of peatland.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		During the audit, it was determined that there are no peat areas within the unit of certification. This finding indicates compliance with the checklist requirement, as there are no areas within the unit that fall under the category of peatland.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
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 time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a		During the audit, it was determined that there are no peat areas within the unit of certification. This finding indicates compliance with the checklist requirement, as there are no areas within the unit that fall under the category of peatland.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	higher water table (paludiculture) or rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders			
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	[cross links to SHIG and GHG issues]			
7.7.6 ©	All existing plantings on peat are managed according to the ' <i>RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat</i> ', version 2 (2018) and associated audit guidance.		During the audit, it was determined that there are no peat areas within the unit of certification. This finding indicates compliance with the checklist requirement, as there are no areas within the unit that fall under the category of peatland.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
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 BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version2 (2018) and associated audit guidance.		During the audit, it was determined that there are no peat areas within the unit of certification. This finding indicates compliance with the checklist requirement, as there are no areas within the unit that fall under the category of peatland.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

Criterion 7.8:

Practices maintain the quality and availability of surface and groundwater.

7.8.1 (C)	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: 7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		During the audit, it was found that the unit of certification has a water management plan in place for both, the mill and the estates (QS-RSPO-025 Rev. 02 Eff. 23/10/19). The plan includes the identification of water sources, efficient use of water, consideration of water source renewability, assessment of impacts on catchment areas and local stakeholders, provision of clean drinking water for workers throughout the year and measures to avoid surface and groundwater contamination. The company provide drinking water, and water quality monitoring was especially done yearly according to national regulation, 05/2024 cover Ministry of Public Health No. 61 There is evidence that the identified actions in the water management plan have been implemented on the ground. The unit has implemented measures to efficiently use water resources, minimize water wastage and prevent contamination of surface and groundwater. Furthermore, the company actively contributes to local community programs aimed at protecting, maintaining and improving water sources. This demonstrates their commitment to sustainable water management and engagement with local stakeholders. Example: Water quality analysis from Thachang estate by ALS on 7/6/2025	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			- Klong Lang (upstream), Report No. 3327162-1 - Klong Lang (downstream), Report No. 3327162-1 - Klong Sa-Weiard (upstream), Report No. 3327162-1 - Klong Sa-Weiard (downstream), Report No. 3327162-1 No chemicals or pesticide residues were found in all four water sources above. Drinking water for workers, Brand Rose Drinking Water, Water quality analysis by Regional Medical Sciences Center 11, Surat Thani, Report No. R68052000030 date 29/4/2025. According to the Ministry of Public Health Announcement No. 61 (2524), regarding drinking water in sealed containers.	
7.8.2 (C)	Water courses and wetlands are protected, 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).		During the audit, it was determined that the unit of certification has a map identifying water courses and wetlands within its operational area. The presence of this map indicates that the unit has identified and recognized the importance of water courses and wetlands in their operations. The unit has also demonstrated compliance with the RSPO Manual on BMPs for the management and rehabilitation of riparian reserves. There is evidence that the water courses and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			wetlands are protected in accordance with the manual, which emphasizes the importance of maintaining and restoring riparian and buffer zones. Furthermore, the unit has implemented a standard operating procedure (SOP) for riparian and buffer zone protection. This SOP outlines specific measures and guidelines to ensure the preservation and restoration of these zones. The implementation of the SOP was observed and verified during the audit.							
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		The unit of certification has implemented a mill effluent treatment process, indicating their commitment to managing and treating mill effluent before discharge. This demonstrates their recognition of the importance of mitigating the environmental impact of effluent discharge. There is also evidence of a process in place for checking and monitoring the quality of water discharge at each point (input, biogas digestion and final discharge), particularly the biological oxygen demand (BOD) levels according to the external report no. 6206944, 6206943 and 6206941 on 2/5/2025 as follow: <table><tr><td>Input</td><td>Biogas digestion</td><td>Final discharge</td></tr><tr><td>16,950 mg/L</td><td>2,055 mg/L</td><td><2 mg/L</td></tr></table>	Input	Biogas digestion	Final discharge	16,950 mg/L	2,055 mg/L	<2 mg/L	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Input	Biogas digestion	Final discharge								
16,950 mg/L	2,055 mg/L	<2 mg/L								

			Regular monitoring helps ensure that the effluent meets the required quality standards, the results from the final discharge complied with in the parameter limit and complied with local law (less than 20 mg/L). This is verified in the submission form to government agency's Pollution Control Department and allows for early identification of any deviations or issues. During the audit, it was confirmed that the effluent discharge quality is compliance with national regulations. The unit has established measures to achieve and maintain the necessary effluent quality standards set by the regulatory authorities, indicating their commitment to meeting regulatory requirements (Wastewater control release from factory standard B.E. 2560). Furthermore, the unit has obtained the necessary licenses or permits from the relevant authority for the treatment, discharge or land application of mill effluent for example wastewater treatment report (Tor Sor. 2 of January-June/2025). This demonstrates their compliance with legal requirements and their commitment to responsible and regulated management of mill effluent.	
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The unit of certification has a plan in place (QS-RSPO-025 Rev. 02 Eff. 23/10/19) to monitor and measure the mill water usage. This demonstrates their commitment to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			tracking and managing water consumption within the mill operations. During the audit, it was confirmed that the water usage monitoring plan has been implemented. The unit has established procedures and systems to measure and record water usage within the mill. This indicates their proactive approach to understanding and managing their water consumption. Furthermore, there are records available of water use per Ton of Fresh Fruit Bunches (FFB) according to report of year 2024 is 0.41 m³/Ton FFB. These records provide valuable data on water consumption efficiency and help identify opportunities for improvement in water management practices.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.9: Efficiency of fossil fuel use and the use of renewal energy is optimized.				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		The unit of certification has a plan in place for improving the efficiency of fossil fuel use and optimizing renewable energy. This demonstrates their commitment to reducing reliance on fossil fuels and transitioning to more sustainable energy sources. The plan includes monitoring key indicators such as renewable energy use per Ton of Crude Palm Oil (CPO) or palm product, direct fossil fuel use per Ton of CPO or Fresh Fruit Bunches (FFB),	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			estimated fuel use by on-site contract workers and transport and machinery operations, and electricity use in operations reference to the report of year 2024 with fuel used 0.89 Liter/Ton of FFB. These monitoring metrics provide valuable data for assessing energy efficiency and identifying areas for improvement. During the audit, it was confirmed that the plan for improving energy efficiency and optimizing renewable energy has been implemented and monitored. The unit has established procedures and systems to track and measure the relevant indicators outlined in the plan. This indicates their proactive approach to energy management and their commitment to achieving their energy efficiency goals. The biogas plant has been in operation for a long time (since 2005). The capability to produce electricity is 8.5 kWh.	
Criterion 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				
7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		It was observed that all sources of GHG emissions were identified by the unit of certification. The unit demonstrated a comprehensive understanding of the various activities and processes that contribute to GHG emissions within their operations. The GHG emissions for the unit of certification were calculated using the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

		latest version of the RSPO Palm GHG calculator. The unit followed the prescribed methodology and guidelines provided by RSPO to ensure accurate and standardized calculations. The unit of certification had plans in place to reduce or minimize GHG emissions. These plans were publicly reported, demonstrating the unit's transparency and commitment to addressing climate change and mitigating their environmental impact. During the audit, it was confirmed that the plans to reduce or minimize GHG emissions were being implemented. The unit provided evidence of the implementation activities and initiatives undertaken to achieve their GHG reduction targets. Any changes made to the plans were justified and supported by valid reasons, such as technological advancements or evolving best practices. A system was in place to monitor the emission of greenhouse gases from both the estate (plantation) and mill operations. The unit had established monitoring protocols and procedures to track and measure GHG emissions at regular intervals. This systematic approach ensured that the unit could monitor their emissions effectively and identify areas for improvement. The unit demonstrated regular reporting of the monitoring outcomes regarding GHG emissions. They provided	
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			documentation of the reporting process, including the frequency and format of the reports. This regular reporting allowed for transparency and accountability in managing GHG emissions and provided stakeholders with relevant information on the unit's environmental performance.	
7.10.2 (C)	Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).		The unit of certification has identified and estimated the carbon stock of the proposed development area. They have conducted a comprehensive assessment of the carbon stock to understand the baseline condition and potential impacts of the proposed development. The unit of certification has identified the potential major sources of emissions that may result directly from the development. These sources have been documented, and their significance in terms of GHG emissions has been evaluated. The unit has a clear understanding of the potential environmental impacts associated with the development. There is a plan in place to minimize the emissions resulting from the development. The plan follows the RSPO GHG Assessment Procedure for New Development, which provides guidelines and requirements for assessing and managing GHG emissions in new developments. The unit has taken into account the specific procedures and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			criteria outlined in the RSPO procedure to develop their plan. The plan to minimize emissions resulting from the development has been implemented and is being monitored. The unit has provided evidence of the implementation activities, such as the adoption of specific practices and technologies to reduce emissions. They have also established monitoring protocols to track the effectiveness of their emission reduction efforts.	
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		The unit of certification has documented a list of all significant pollutants from the estate and mill operations. They have identified the pollutants that have the potential to cause environmental harm and have documented them for reference and management purposes according to the environmental quality monitoring report of year 2024 with the condition have compliance to standard for example wastewater, air, sound and lighting that conducted to monitoring and analysis by the sub-contractor. There are plans in place (QS-RSPO-026 Rev. 04 Eff. 26/10/19) to reduce or minimize the identified pollutants. The unit has developed specific strategies and measures to address each pollutant. These plans outline the actions and practices to be implemented to reduce the release of pollutants into the environment	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			for example plan for the organic fertilizer production plant form EFB and POME. A system is in place to monitor the pollutants. The unit has established monitoring protocols and procedures to regularly assess the levels of pollutants generated from the estate and mill operations. The monitoring system enables them to track the effectiveness of pollution reduction measures and identify by sub-contractor twice a year and the lasted was conducted in 5/10/2024.	
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Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.				
7.11.1 (C)	Land for new planting or replanting is not prepared by burning.		The company has a zero burning policy or a statement on zero burning (no. I-67-05-21, 2/5/2024). This policy or statement indicates the commitment of the company to avoid the practice of burning vegetation as a land preparation method and not use fire for waste disposal. The implementation of the zero-burning policy throughout the operations was assessed. It was found that the policy has been effectively implemented and burning practices are not employed as a land preparation method within the company's operations. It was observed that new planting or replanting takes place within the company's operations. The land preparation methods employed for new planting or replanting were assessed. The company follows land preparation practices that do not involve burning, in accordance with the zero burning policy or statement. It was observed that no new planting takes place within the company's operations. However, their SOP stated for the land preparation methods employed for new planting or replanting were assessed. The company must follow land preparation practices that do not involve burning and waste management in	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			accordance with the zero burning policy or statement.	
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		The mechanism/system established for fire prevention and control measures for areas directly managed by the unit of certification was assessed. The specific details of the mechanism/system have been documented, including procedures for fire prevention, early detection, fire suppression and emergency response. The availability of adequate fire control equipment was examined. This includes equipment such as fire extinguishers, fire hoses, water pumps and other necessary firefighting tools. The equipment has been appropriately distributed across the estate and mill to ensure quick access and efficient fire control. The audit assessed the types of fire control equipment available and the maintenance practices in place (QF-SHE-100-01) by weekly (January-June/2025). The equipment has been regularly inspected, serviced and maintained to ensure that they are always functioning well (QF-SHE-100-02) by monthly (January-June/2025). Maintenance records and schedules, as well as evidence of regular equipment checks, has been available for review. The conduct of fire drills was examined. The audit checked whether fire drills have been conducted, and the last drill took place on 15/1/2025 at the mill of The Natural Palm Group. Fire drills are	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			essential for training workers on emergency response procedures; evacuation plans and the use of fire control equipment. The awareness of relevant workers regarding the actions to be taken in case of fire occurrence was evaluated. Workers has been adequately trained and informed about the emergency procedures, including reporting fires, evacuating the area and using the available fire control equipment on 14/1/2025 at the mill of The Natural Palm Group (mill and estate).	
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		The engagement of the company with adjacent stakeholders on fire prevention and control measures was assessed. It was evaluated the company has initiated communication and collaboration with neighbouring stakeholders such as local communities, government agencies and other relevant entities to address fire prevention and control in the area. The type of engagement agreed upon with adjacent stakeholders was examined. This could include activities such as sharing information on fire prevention practices, coordinating firefighting efforts, conducting joint fire drills or training sessions and establishing protocols for reporting and responding to fire incidents. The example of the communication and engagement with a stakeholder by a	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			stakeholder meeting on 10/1/2025	
PROCEDURAL NOTE for 7.12 The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard. The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs). The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available. 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.		The auditor assessed and found that the certified unit did not have a land clearing does cause deforestation or damage since 2005 to 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. The lasted reviews the HCV assessment conducted on May 2022 by license HCV assessor.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) 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.		The auditor assessed and found that no new plantings since November 2018 have replaced the primary forest or any area required to maintain or enhance one or more High Conservation Values (HCVs). While the certified unit gives high importance on this.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		The auditor assessed and found that no new plantings since November 2018 have replaced the primary forest or any area required to maintain or enhance one or more High Conservation Values (HCVs). While the certified unit gives high importance on this.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal		The auditor assessed and found that no new plantings since November 2018 have replaced the primary forest, or any area required to maintain or enhance one or more High Conservation Values (HCVs).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.			
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. 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 auditor assessed and found that no new plantings since November 2018 have replaced the primary forest, or any area required to maintain or enhance one or more High Conservation Values (HCVs).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest		The auditor assessed and found that no new plantings since November 2018 have	☒ Conform ☐ Major Nonconformity

	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.		replaced the primary forest, or any area required to maintain or enhance one or more High Conservation Values (HCVs).	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		The auditor reviewed the unit of certification has a rule in place to protect RTE species (QS-RSPO-032 Rev. 01 Eff. 1/5/20). It was assessed the rules explicitly state the commitment to protect RTE species and provide guidelines for their conservation. The auditor examined there is a program in place to regularly educate the workforce about the status of RTE species. It was assessed the program includes training or awareness sessions to educate employees about RTE species, their conservation status and the importance of avoiding actions that may harm them. The auditor sought evidence or actions taken by the unit of certification to implement the rules and programs related to RTE species protection. This may include conducting inspections to ensure that no traps or snares are put up within or nearby areas where RTE species are known to inhabit (QF-RSPO-041) with monthly monitoring (January-June/2025) and not found the RTE in the mill and plantation area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The auditor assessed appropriate disciplinary measures are imposed in accordance with company rules and national law, should any individual working for the company be found to have captured, harmed, collected or killed any RTE species. The unit of certification has been clear guidelines and procedures in place to address such incidents, and they align with both company rules and relevant national laws.	
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.		Auditor verified the management plan contains provisions for ongoing monitoring of the status of HCV areas, HCS forests, other natural ecosystems, peatland conservation areas and RTE species. The management plan includes specific monitoring activities, methodologies and indicators to assess the condition and changes in these areas and species over time. The auditor reviewed the unit of certification documents and reports the status of HCV areas, HCS forests, other natural ecosystems, peatland conservation areas and RTE species. There is a systematic process in place to gather data, analyse information and generate reports on the status of these areas and species (QF-RSPO-041) with monthly monitoring (January-June/2025) and not found the RTE in the mill and plantation area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The auditor verified the outcomes of monitoring are feedback into the management plan. The unit of certification uses the monitoring results to inform and update the management plan and ensuring for adjustments, improvements or corrective actions are incorporated based on the monitoring findings as well.	
7.12.8 (C)	Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.		The auditor verified, there was not a land cleared since November 2005 or without prior HCV-HCSA assessment since 15 November 2018 without prior HCV assessment. The audit findings have confirmed that all estates have no new land clearing affecting areas of HCVs, HCS forests, peatland and other conservation areas. The lastest reviews the HCV assessment conducted on May 2022 by license HCV assessor.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
N/A	N/A

6.2 Non-conformities and opportunities for improvement

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	Major	Minor	Opportunities for Improvement	Total No Findings
Principle 1: Behave Ethically and Transparently	0	0	0	0
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	0	0	0	0
Principle 3: Optimise productivity, efficiency, positive impacts and resilience (<i>Includes IP and/or MB Module</i>)	3	0	0	0
Principle 4: Respect Community and Human Rights and Deliver Benefits	1	0	0	0
Principle 5: Support Smallholder Inclusion	0	0	0	0
Principle 6: Respect Workers Rights and Conditions	0	0	0	0
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	0	0	0	0
Certification Systems Document	0	0	0	0
Total	4	0	0	4

7. Nonconformity(ies) Issue in this Audit

Indicator Number	3.4.3
Nonconformity Number	M01
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	26 Jun 2025
Nonconformity Issued To <i>(when more than one site/member):</i>	
Deadline:	☒ 3 months from date of closing meeting ☐ 12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO Principles & Criteria for the Production of Sustainable Palm Oil 2018 (Feb 2020)
Nonconformity Statement: The certified unit was not conducted a monitoring social & environmental impact assessment.	
Evidence: Based on verification a SEIA monitoring process found that the SEIA plan was detailing not cover to a necessary activity that affects the environment for example FFB Harvesting, Replanting, and they were not conducted to monitoring SEIA that potential an impact to an environment.	
Root Cause Analysis	There is not defined topic for SEIA monitoring related to activities that impact the environment in the SEIA monitoring manual or procedures, resulting in the lack of environmental impact assessment in various activities.
Correction(s)	- Added the topic of environmental impact assessment in the Social Impact Assessment Manual (QS-RSPO-022) and the opinion survey for the Social Impact Assessment, scheduled for completion on 31 July 2025. - Conduct an environmental impact assessment with the stakeholders on 15 August 2025.
Corrective Action Implemented <i>(including any evidence submitted)</i>	Set monitoring social & environmental impact assessment at least 1 time /year and define in Social Impact Assessment Manual (QS-RSPO-022) rev 02 eff on 31 July 2025. Review requirements and ensure compliance with them by an RSPO representative.
Date of Response	25 Aug 2025

Audit Team Conclusion <i>(including any evidence reviewed)</i>	Following a thorough verification of the provided objective evidence and the corrective and preventive actions taken. The details of the corrective action are consistent with the analysed root cause, which can resolve the non-conformance issue, it is hereby confirmed that the environmental impact assessment in the Social Impact Assessment and Plan defined in Manual(QS-RSPO-022) rev 02 eff on 31 July 2025. And the assessment from QF-RSPO-033 rev 02 eff on 31 July 2025 defined and cover topic environmental impact and Social Impact and found that was conducted on 6 Aug 2025. Therefore, the correction and implementation of preventive action for this problem show that the operation is systematic, so this non-conformity can be closed out with effectiveness. However, auditor will confirm again for an effectiveness of the corrective and preventive action in the next audit.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	29 Aug 2025

Indicator Number	4.4.1
Nonconformity Number	M02
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	26 Jun 2025
Nonconformity Issued To <i>(when more than one site/member):</i>	
Deadline:	☒ 3 months from date of closing meeting ☐ 12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO Principles & Criteria for the Production of Sustainable Palm Oil 2018 (Feb 2020)
Nonconformity Statement: The certified unit was not available showing documents legal ownership of the land.	
Evidence: During the audit, auditor verified and on-site at Estate 2 (The Natural Palm Plantation 2) Dan-Sawee division, auditor was not found documents legal ownership of the land as 2 plots, which not consistency the shape file .	

Root Cause Analysis	Due to an error in mapping in the shape file, the area without title deeds is shown in the area of the Dan Sawi sub-plot.
Correction(s)	edit the map in the Shape file to match the actual area and have the correct land title deed.
Corrective Action Implemented <i>(including any evidence submitted)</i>	Set procedure to available showing documents legal ownership in QP-RSPO-009 rev 07 eff 1 Aug 2025 . Review the area in the Shape file by checking it against the existing title deed to ensure it is correct and matches the actual title deed.
Date of Response	25 Aug 2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	Following a thorough verification of the provided objective evidence and the corrective and preventive actions taken. The details of the corrective action are consistent with the analysed root cause, which can resolve the non-conformance issue, it is hereby confirmed that the Shape file was edited and defined in procedure QP-RSPO-009 rev 07 eff 1 Aug 2025 to show and monitoring documents of legal ownership. Therefore, the correction and implementation of preventive action for this problem show that the operation is systematic, so this non-conformity can be closed out with effectiveness. However, auditor will confirm again for an effectiveness of the corrective and preventive action in the next audit.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	29 Aug 2025

Indicator Number	3.6.1
Nonconformity Number	M03
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	26 Jun 2025
Nonconformity Issued To <i>(when more than one site/member):</i>	
Deadline:	☒ 3 months from date of closing meeting ☐ 12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO Principles & Criteria for the Production of Sustainable Palm Oil 2018 (Feb 2020)
Nonconformity Statement: The risk assessment process is ineffective.	
Evidence: Based on the site inspection and review of the risk assessment document QF-RSPO-019 (Eff. date: December 3, 2013; last updated: January 25, 2025), it was found that the current risk assessment is not effectively covering all operational activities. The following issues were identified: 1. At the CPO mill, the floor in the CPO extraction area, specifically in the Tripper section, was found to be slippery. During the rainy season, large amounts of mud are tracked in with fresh fruit bunches, and the bogie walkway is not regularly cleaned. As a result, workers walk on muddy surfaces, causing mud to accumulate on their shoes and gloves. According to an interview with employee ID N2570, who is responsible for the Tripper section, he must walk cautiously due to the slippery conditions. Furthermore, during periods of high production, the machinery operates 24 hours a day, leaving no opportunity for proper floor cleaning. The area is particularly hazardous because the walkway is elevated, and there are operating machines directly below. These findings indicate that the current risk assessment process lacks coverage and effectiveness in identifying and mitigating key safety and health risks across both mill and plantation operations.	
Root Cause Analysis	Since the Tipper Department was not operating during the risk review period and the area was cleaned, the risk assessment did not cover the slippery floor issue.
Correction(s)	1. Conduct a slippery floor risk assessment in the Tipper Department to cover all risks. 2. Added cleaning report record QF-FST-102-01 in Tipper Department.
Corrective Action Implemented <i>(including any evidence submitted)</i>	Review the risk assessment of all areas/departments to cover all potential risks and defined in QF-RSPO-019 Rev.01 eff 3 Dec 2013 and responsible person in QF-

	RSPO- Rev.00 eff 20 June 2013.
Date of Response	25 Aug 2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	Following a thorough verification of the provided objective evidence and the corrective and preventive actions taken. The details of the corrective action are consistent with the analysed root cause, which can resolve the non-conformance issue, it is hereby confirmed that the risk assessment was defined in QF-RSPO-019 Rev.01 eff 3 Dec 2013 in QF-RSPO- Rev.00 eff 20 June 2013 cover all potential risks and responsible person and record in QF-FST-102-01 lasted conducted on 1-31 July 2025. Therefore, the correction and implementation of preventive action for this problem show that the operation is systematic, so this non-conformity can be closed out with effectiveness. However, auditor will confirm again for an effectiveness of the corrective and preventive action in the next audit.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	29 Aug 2025

Indicator Number	3.7.1
Nonconformity Number	M04
Nonconformity Category	☒ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	26 Jun 2025
Nonconformity Issued To <i>(when more than one site/member):</i>	
Deadline:	☒ 3 months from date of closing meeting ☐ 12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☒ Off-site
Standard Reference	RSPO Principles & Criteria for the Production of Sustainable Palm Oil 2018 (Feb 2020)
Nonconformity Statement: The training process is ineffective.	

Evidence: Interviews with field workers revealed a lack of awareness and understanding regarding safe working practices when handling agrochemicals. Specifically: 1. At Pak Prak plantation, it was found that the contractor reused empty chemical containers. These containers were washed, cut in half, and repurposed for collecting loose fruits, which poses a significant health and safety risk. 2. Review of the training records of the contractor showed no evidence of post-training evaluations. As a result, there is no assurance that workers understood the work procedures or had adequate knowledge of occupational health and safety practices.	
Root Cause Analysis	1. As the workers in the plantation followed the chemical handling work instruction (QP-RSPO-005), which had not been updated, it led to misunderstandings regarding chemical safety in the plantation. 2. Because there was originally a training session on safety in the use of chemicals in the garden, after the training there was an evaluation by questionnaire, so there is no evidence of the evaluation after the training.
Correction(s)	1. Implementing amendments to the waste management regulations in palm plantations (QW-RSPO-005) 2. Provide training to review waste management regulations in palm oil plantations (QW-RSPO-005) for contractors and conduct post-training evaluations. 3. Prepare a post-training evaluation form on the topic of safety in working with chemicals. Conduct training and evaluate the training of contractors.
Corrective Action Implemented <i>(including any evidence submitted)</i>	1. In every training review of contractors and employees, a post-training evaluation record must be kept. 2. A record of the use of PPE equipment must be kept each time a chemical is handled. And record in PPE check sheet.
Date of Response	25 Aug 2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	Following a thorough verification of the provided objective evidence and the corrective and preventive actions taken. The details of the corrective action are consistent with the analysed root cause, which can resolve the non-conformance issue, it is hereby confirmed that the revise waste management regulations in palm plantations (QW-RSPO-005) rev 03 eff 31 July 2025 and training for waste management and safety in working with chemicals for contractor. Auditor Verified the content and evaluation of training, attendance sheet and PPE check sheet on 19-22 Aug 2025 was effective. Therefore, the correction and implementation of

	preventive action for this problem show that the operation is systematic, so this non-conformity can be closed out with effectiveness. However, auditor will confirm again for an effectiveness of the corrective and preventive action in the next audit.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	29 Aug 2025

8. Opportunity for Improvement (OFI) Issue in this Audit

Indicator Number	
Opportunity for Improvement Number	
Date of Opportunity for Improvement Issued	
Opportunity for Improvement Issued To <i>(when more than one site/member):</i>	
Standard Reference	
Opportunity for Improvement Statement:	

9. Status of Nonconformities Previously Identified and Opportunity for Improvement

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response	Verification of Correction/ Corrective Action	Conclusion /Status
			Correction / Corrective Action		
2.2.3	m17	A sub-contractor agreement was not defined for covering child, forced, and trafficked labor. The certified unit has sub-contractor agreements for working in the oil palm plantation and mill. The agreement has identified the involved policies example environmental policy, human rights, health, and safety, but not covering child labor, for example, security guard sub-contractor working at the palm oil mill (contract no. KMG 0005/2566, 15/11/2023).	Root Cause Analysis Because there is no review Understand the requirements associated with entering into contracts or agreements with subcontractors regarding the employment and use of child labor. As a result, in the contract with the security subcontractor, no policy was specified covering the use of child labor. Correction Review the contracts of all security guards and subcontractors and implement child labor policies to cover all of them. Corrective Action Monitor and review the contract annually. The quality system policy will be fully described and followed until it is changed.	Based on verified the document found that, group was updating the sub-contractor (security Guard) contract agreements for working in the oil palm plantation and mill update on 29/6/2024. Including the attachment of the company policy covering Human rights, Health and safety. The actions taken are satisfactory and adequate for closing this non-conformity.	closed

3.2.1	M18	The action plan for continual improvement did not cover all activities as planned. The action plans of the certified unit have a designation of a Person in Charge (PIC) responsible for the implementation and monitoring of the initiatives outlined in the plans. However, some activities did not establish an action plan for example, sustainable oil palm plantations and a sustainable environment.	Root Cause Analysis This is because there is no review and understanding of the requirements for creating action plans for continuous improvement. As a result, there is no documented action plan to implement and monitor the results of sustainable oil palm cultivation and a sustainable environment. Reducing the use of chemicals in palm plantations, reducing GHG emissions Correction The CU update an action plan for sustainable oil palm and a sustainable environment. Scheduled completion is 30 June 2024. Corrective Action Review the preparation of an action plan for sustainable palm oil and a sustainable environment and summarize the operation results. At the management review meeting that is scheduled every year.	The CU updates the action plan for sustainable oil palm and a sustainable environment. Scheduled completion is 30 June 2024. Review the preparation of an action plan for sustainable palm oil and a sustainable environment and summarize the operation results. At the management review meeting that is scheduled every year. It is adequate for closure this non-compliance for this surveillance. However, the next surveillance will be follow up on this criterion.	closed
6.7.3	M19	The CU could not demonstrate the evidence of the implementation in compliance with the requirement of the standard. During the POM site visit and document review, the following non-conformities were identified: - The employees in the Screw	Root Cause Analysis The cause is due to employee's lack of safety awareness and insufficiently comprehensive risk assessments, leading to preventable workplace hazards. Correction	Based on verified the document found that, group was updating the risk assessments and determine the use of PPE equipment for fertilizing and	closed

		Press department and the FFB receiving officer were not wearing the required PPE refer to the company's PPE requirements, such as safety helmets and safety shoes etc. Additionally, the FFB receiving team was not wearing the gloves. - The company's PPE requirements do not cover all estate activities, such as fertilizing and spraying etc.	Review risk assessments and determine the use of PPE equipment for fertilizing and spraying. Review conducted on 13/6/2024. Corrective Action - Engagement the knowledge of the employees on potential risks through comprehensive training programs. - Regularly monitor employee work performance to ensure safety awareness. - Conduct annual reviews of risk assessments to keep them up to date.	spraying. Review conducted on 13/6/2024. Including established forms to regularly monitor employee work performance to ensure safety awareness. And training for the relevant employees both of the mill and estate on 20/6/2024 and 20/7/2024. The actions taken are satisfactory and adequate for closing this non-conformity.	
7.3.2	m20	The unit of certification disposal of waste is not properly handle. During the on-site audit (POM and Estate), evidence was found that waste had been disposed not proper as follow. - POM found the engine oil filter mixed with other waste at disposal areas, used battery not in the design area, waste disposals around the workers' residential areas and poor cleanliness of the worker rest areas in the palm (FFB) receiving area - Estate Nikom Tha sae found waste bags found in plantation.	Root Cause Analysis The cause is that employees lack awareness of waste management problems. and not following the principles of hazardous waste management. Correction Clean and manage garbage in the garbage disposal area. Separate hazardous waste for legal management. Corrective Action 1. Organize employee training to raise awareness and provide knowledge	The CU updates and submit the evidence of the training for the relevant employees at the mill on 2,19,26,27/6/2024. And the picture evidence of clean and manage garbage in the garbage disposal area. Separate hazardous waste for legal management. Including with	closed

			and understanding in waste management. 2. Assigned to environmental officers Check waste management and inspect hazardous waste collection locations every week.	assigned to environmental officers Check waste management and inspect hazardous waste collection locations every week. It is adequate for closure this non-compliance for this surveillance. However, the next surveillance will be followed up on this criterion.	
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Indicator No	Opportunity for Improvement Number	Opportunity for Improvement Statement:	Verification / Follow-up actions:
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

10. Stakeholder Consultation Process

CB should ensure that all relevant stakeholders are consulted. The relevant stakeholders include but are not limited to statutory bodies, indigenous peoples, local communities (including women representatives, and displaced communities), workers and workers' organisations (including migrant workers), smallholders, and local and national NGOs.

Date of public announcement made: 24 May 2025

Summary of stakeholder's comments and the CB's responses and findings are presented in the table below:

11.1 For Audit Report

No	Consulted Stakeholders <i>Name of Stakeholders</i>	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Mr. Apichai W., Secretary of the Administrative Organization of Khao Than Sub-district	23 Jun 2025	Face-to-Face Interview	As part of the stakeholder consultation process, interviews were conducted with local administrative officials and government agency representatives situated near the company's operational areas. These discussions confirmed that there were no complaints or negative feedback regarding the impacts of mill or estate activities on nearby communities. Stakeholders reported no grievances related to land conflict or environmental harm caused by oil palm cultivation. The company also participates regularly in community and stakeholder meetings, where it provides updates on operations and	Follow-up does not require
2	Mr. Kawee D. Tha Chang District Agriculture Office	23 Jun 2025	Face-to-Face Interview		Follow-up does not require
3	Mrs. Apitchana Ch. Director of Ban Khu School	25 Jun 2025	Face-to-Face Interview		Follow-up does not require

				communicates the available grievance mechanisms. The company's engagement in these meetings is supported by attendance records, and during these sessions, stakeholders are informed about how to raise concerns if they believe they are affected. No negative feedback was reported during interviews, and the company was seen to maintain open communication channels with its surrounding communities. According to local agricultural authorities, no land clearing by fire has been observed in the area. Most farmland is used for oil palm cultivation, and farmers have shown increased awareness of sustainable practices through participation in RSPO certification. One farmer group in the region has already been certified. Government agencies regularly provide training and support. Current challenges include monitoring the spread of Ganoderma disease and minor pest issues such as bagworms and beetles, which are being addressed with biological control methods.	
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				In terms of environmental management, local administrative representatives confirmed that while there is no dedicated local waste disposal site, general waste is managed at designated provincial facilities. Hazardous waste is collected and transferred to appropriate authorities at scheduled intervals. Community members typically manage household waste independently. No land disputes or negative impacts from oil palm cultivation were reported within the local community.	
4	Mr. Chaoyuth P. Village Headman of Moo 1, Kron Sub-District, Sawi District, Chumphon Province	25 Jun 2025	Face-to-Face Interview	Interviews with village headmen confirmed that there are no conflicts between the community and THE NATURAL PALM GROUP CO., LTD., including both the factory and the plantation estate. THE NATURAL PALM GROUP CO., LTD mill actively supports the community, particularly during local events and annual activities, by providing supplies and drinking water. The company also regularly attends community meetings, updating residents on its mill and plantation activities while informing them about the process for submitting	Follow-up does not require
5	Mr. Pawat M. Village Headman of Moo 3, Pakprak Sub-District, Sawi District, Chumphon Province	25 Jun 2025	Face-to-Face Interview		Follow-up does not require
6	Mr. Apisit S. Village Headman of Moo 3, Kron Sub-District,	25 Jun 2025	Face-to-Face Interview		Follow-up does not require

	Sawi District, Chumphon Province			complaints if any stakeholder or community member is affected. Auditors reviewed complaint records from both the mill and plantation. There is no stakeholder complaints directed at THE NATURAL PALM GROUP CO., LTD mill, as confirmed by community leaders.	
7	Mr. Niran R. Sub-district. Headman of Dansawi Sub-District, Sawi District, Chumphon Province	25 Jun 2025	Face-to-Face Interview		Follow-up does not require
8	Mr. Noppadol Ch. Sub-district. Headman of Kron Sub-District, Sawi District, Chumphon Province	25 Jun 2025	Face-to-Face Interview		Follow-up does not require

11.2 For Public Summary Report

No	Consulted Stakeholders (Type of Stakeholders)	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Secretary of the Administrative Organization of Khao Than Sub-district	23 Jun 2025	Face-to-Face Interview	As part of the stakeholder consultation process, interviews were conducted with local administrative officials and government agency representatives situated near the company's operational areas. These discussions confirmed that there were no	Follow-up does not require
2	Tha Chang District Agriculture Office	23 Jun 2025	Face-to-Face Interview		Follow-up does not require

3	Director of Ban Khu School	25 Jun 2025	Face-to-Face Interview	complaints or negative feedback regarding the impacts of mill or estate activities on nearby communities. Stakeholders reported no grievances related to land conflict or environmental harm caused by oil palm cultivation. The company also participates regularly in community and stakeholder meetings, where it provides updates on operations and communicates the available grievance mechanisms. The company's engagement in these meetings is supported by attendance records, and during these sessions, stakeholders are informed about how to raise concerns if they believe they are affected. No negative feedback was reported during interviews, and the company was seen to maintain open communication channels with its surrounding communities. According to local agricultural authorities, no land clearing by fire has been observed in the area. Most farmland is used for oil palm cultivation, and farmers have shown increased awareness of sustainable practices through participation in RSPO certification. One farmer group in the region has already been certified.	Follow-up does not require
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				Government agencies regularly provide training and support. Current challenges include monitoring the spread of Ganoderma disease and minor pest issues such as bagworms and beetles, which are being addressed with biological control methods. In terms of environmental management, local administrative representatives confirmed that while there is no dedicated local waste disposal site, general waste is managed at designated provincial facilities. Hazardous waste is collected and transferred to appropriate authorities at scheduled intervals. Community members typically manage household waste independently. No land disputes or negative impacts from oil palm cultivation were reported within the local community.	
4	Village Headman of Moo 1, Kron Sub-District, Sawi District, Chumphon Province	25 Jun 2025	Face-to-Face Interview	Interviews with village headmen confirmed that there are no conflicts between the community and THE NATURAL PALM GROUP CO., LTD., including both the factory and the plantation estate. THE NATURAL PALM GROUP CO., LTD mill actively supports the community, particularly	Follow-up does not require
5	Village Headman of Moo 3, Pakprak Sub-District, Sawi District, Chumphon Province	25 Jun 2025	Face-to-Face Interview		Follow-up does not require

6	Village Headman of Moo 3, Kron Sub-District, Sawi District, Chumphon Province	25 Jun 2025	Face-to-Face Interview	during local events and annual activities, by providing supplies and drinking water. The company also regularly attends community meetings, updating residents on its mill and plantation activities while informing them about the process for submitting complaints if any stakeholder or community member is affected. Auditors reviewed complaint records from both the mill and plantation. There is no stakeholder complaints directed at THE NATURAL PALM GROUP CO., LTD mill, as confirmed by community leaders.	Follow-up does not require
7	Sub-district. Headman of Dansawi Sub-District, Sawi District, Chumphon Province	25 Jun 2025	Face-to-Face Interview		Follow-up does not require
8	Sub-district. Headman of Kron Sub-District, Sawi District, Chumphon Province	25 Jun 2025	Face-to-Face Interview		Follow-up does not require

11.3 Summary of workers interviewed, and the CB's responses and findings are presented in the table below:

Total Workers in the Unit of Certification			171	
Sampled Worker Consulted/ Interviewed in This Audit			9	
No	Type of Workers Consulted/ Interviewed	Interview Method	Feedback/Comments/Issue Raised/ Received from Workers	CB's Responses
1.	Contractors at Estate 1: -Thachang Estate	Face-to-Face Interview	Interviews with contracted workers confirmed that they are legally employed	Follow-up does not require

	Mr. Natthawikorn M., Mr. Phatchara, Ms. Zin Mwe Moe, Mr. Somchai, Mrs. Chusri.		and receive wages as agreed, including compliance with minimum wage requirements. They are provided with welfare housing and personal protective equipment (PPE) at no cost by the company. Workers also receive training on safety and safe working procedures. Over the past year, there have been no labor-related complaints. Workers are aware of the grievance procedures and have been clearly informed about their roles and RSPO requirements. No accidents have been reported since the previous audit cycle.	
2.	Contractors at Estate 2: -Sangthong Estate -Pakprak Estate Mr. Somkhuan Y., Mr. Watthana K., Mrs. Kuson Y., Mrs. Ngam P.	Face-to-Face Interview	Interviews with contracted workers confirmed that they are legally employed and receive wages as agreed, including compliance with minimum wage requirements. They are provided with welfare housing and personal protective equipment (PPE) at no cost by the company. Workers also receive training on safety and safe working procedures. Over the past year, there have been no labor-related complaints. Workers are aware of the grievance procedures and have been clearly informed about their roles and RSPO requirements. No accidents have been reported since the previous audit cycle.	Follow-up does not require



11.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification			71	
Sampled Previous Land User in This Audit			6	
Name of Previous Land User	Contact Details (address/telephone/email)	Total Area (Ha)	Date of Consultation	Result of Discussion with Previous Land User
Ms. Pratumsiri karnkrasert	Khaothan Subdistrict Thachang district, Suratthani province.	199.31	23 June 2025	Follow-up does not require
Mr.Pradit Rukkee	Kron Sub-district, Sawi District, Chumporn province Tel 081-9795668	1.76	25 June 2025	Follow-up does not require
Mrs.Panee Sansinggam	Kron Sub-district, Sawi District, Chumporn province. Tel 091-8205737	1.49	25 June 2025	Follow-up does not require
Mr.Sommas Soongkasit	Thungkha Sub-District, Muang District,Chumporn province. Tel 091-1546647	1.46	25 June 2025	Follow-up does not require
Mr.Pratuang pholmol	Thungkha Sub-District, Muang District,Chumporn province. Tel 081-7882763	0.74	26 June 2025	Follow-up does not require

Mrs. Supamas Kuansongthum	Darnsawi Sub-District, Sawi District, Chomporn province. Tel 02-8183256	8.51	26 June 2025	Follow-up does not require
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11. Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
<i>The Natural Palm Oil Co., Ltd. (Mill)</i>	Thailand	The Natural Palm Oil Co., Ltd. (Mill) ; 29/3 Moo5, Sin Charoen Sub-district, Phrasaeng District, Surat Thani Province 84210	-	Not Certified	2030	2030	26 Jun 2026

12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	Applicable The certified unit have a time-bound plan for certifying all its management units for the palm oil mill "The Natural Palm Oil Co., Ltd." located at 29/3 Moo5, Sin Charoen Sub-district, Phrasaeng District, Surat Thani Province 84210. will be certify within the year 2030.
Was the time bound plan submitted during the initial audit?	Yes, The CU has submitted the plan after the previous NCR raised.
Does the time bound plan contain a current list of all estates and mills?	Yes, it contains of all the mill and estate in the list with total 2 mill and 10 plantations.
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	Yes, all the mills and estates have obtained certification in advance, and there is a new mill undergoing certification scheduled to be completed within the year 2030

Are there any new acquisitions of land done by the certification unit since the last audit? If YES, is the time bound plan updated to indicate that the newly acquired land is to be certified within a three year timeframe?	Yes, a new mill situated at 29/3 Moo5, Sin Charoen Sub-district, Phrasaeng District, Surat Thani Province 84210, is scheduled to achieve certification by the year 2030.
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	N/A
Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit? <i>Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.</i>	Yes, BVC has verified the progress on the time-bound plan established by the certification unit during the recertification audit.
Is there any revision made to the time bound plan? If YES, has the revised time bound plan been reviewed by the CB? <i>Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified. The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).</i>	No, there have been no revisions made to the time-bound plan, nor have there been any changes to the circumstances of the company that would impact the time-bound plan.

Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	No, there have been no isolated lapses in the implementation of the time-bound plan. The plan has been executed without any notable lapses or issues.
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	No, there is no evidence of any fundamental failure to proceed with the implementation of the plan. The implementation has been carried out successfully without any significant issues or failures.

13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010? If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)? <i>Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB</i>	As the company purchased land deed with oil palm plantation from previous owners since 2002, all oil palm areas planted after 2002 were replanted.
Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been resolved through a mutually agreed process, such as the 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.? <i>Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.</i>	No evidence of land conflict was detected during the assessment.
Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2?	No evidence of labour dispute was detected during the assessment.

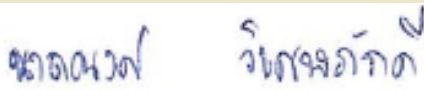
<i>Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.</i>	
Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1? <i>Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.</i>	No evidence of legal non-compliance was detected during the assessment.
Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?<i>Note:</i> <i>1. This would necessitate evidence of the self-assessment for each requirement.</i> <i>2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.</i>	The organization has conducted internal audit last time on 19-28 May 2025. for all of the supply base and smallholder. The internal audit has report and reviews in the management reviews as well. The record of internal audit has retained with sampling to verify such as: Thachang division and ThungKha division. The internal audit show that the organization effectively implements and maintains the standard requirements within its organization. They were compliance to each RSPO P&C 2018 requirement.

Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?	BVC conduct targeted stakeholder consultation such as: Village head man ,SAO officer, Statutory Bodies, worker and Previous landowner. QMR responsible to communication to interested parties when necessary
Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances? <i>Note: (e.g. relevant complaints, labour disputes, land conflicts)</i>	When BVC auditor has verified the management unit for relevant complaint, labour disputes and land conflict including environmental and social impact assess report. There was no report of any potential to non-compliance.
Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?	BVC auditor has perform to audit with interview stakeholder during field visited not limited for previous landowner. There was not any risk potential to non-compliance with this requirement.

14. Audit Conclusion & Recommendation

Audit finding	
☐	No nonconformity recorded.
☐	Minor nonconformity recorded. A corrective action plan has been accepted. Verification of the nonconformity(ies) to be carried out in the next audit.
☒	Major nonconformity recorded. Evidence of implementation of the corrective actions have been accepted by the audit team. The nonconformity(ies) have been satisfactorily closed out.
Recommendation	
☐	Certification (Initial Certification)
☐	Continue certification (Annual Surveillance Audit)
☒	Renewal for certification (Recertification)
☐	Not recommended for certification. Reason: (<i>Please provide the reason/ justification</i>)

15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

Signing by the Management Unit		
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader.		
Acknowledged by:		
Name	Ms. Natanong Visespakdee	
Position	Management Representative	
Date	31/08/2025	
		Signature



Signing by the Audit Team Leader

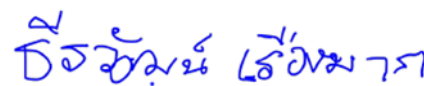
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.

Acknowledged by:

Name Mr. Teerawat Ruangmak

Position Lead Auditor

Date 31/08/2025



Signature

Signing by the Certification Decision Maker

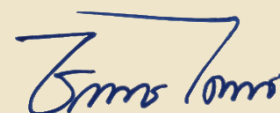
I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.

Acknowledged by:

Name Chuanpis Kriwun

Position ICC Technical Manager

Date 30 October 2025



Signature



Appendix 1: Location Map Unit of Certification and Supply bases



Figure 1: Geographical Map of the NPG mill and Estate.



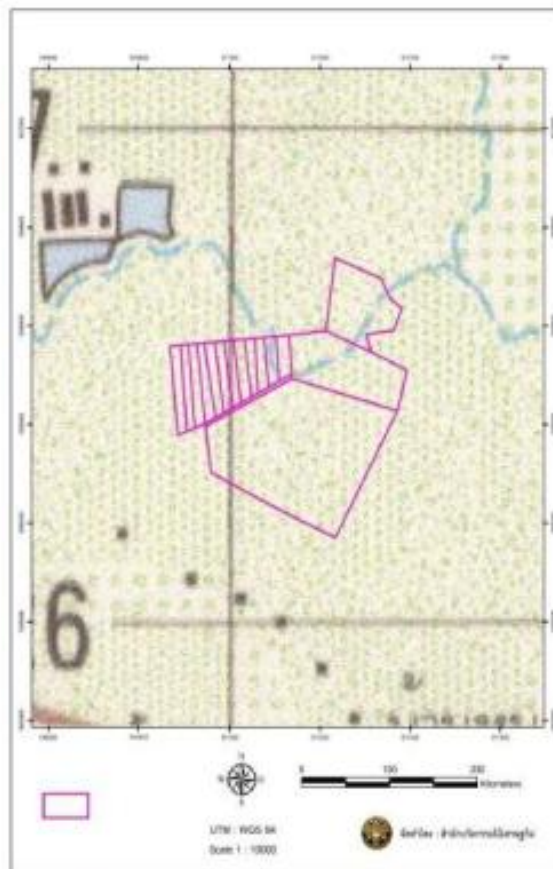


Figure 3 Map of Natural Palm Plantation Block (Tha Chang)
Source: Forest Industry Organization (2013)

Figure 2: Geographical Map of the Estate





Figure 4 Map of Natural Palm Plantation Block (Khaothan)
Source: Forest Industry Organization (2013)

Figure 3: Geographical Map of the Estate





Figure 5 Map of factory division
Source: Forest Industry Organization (2013)

Figure 4: Geographical Map of the Estate

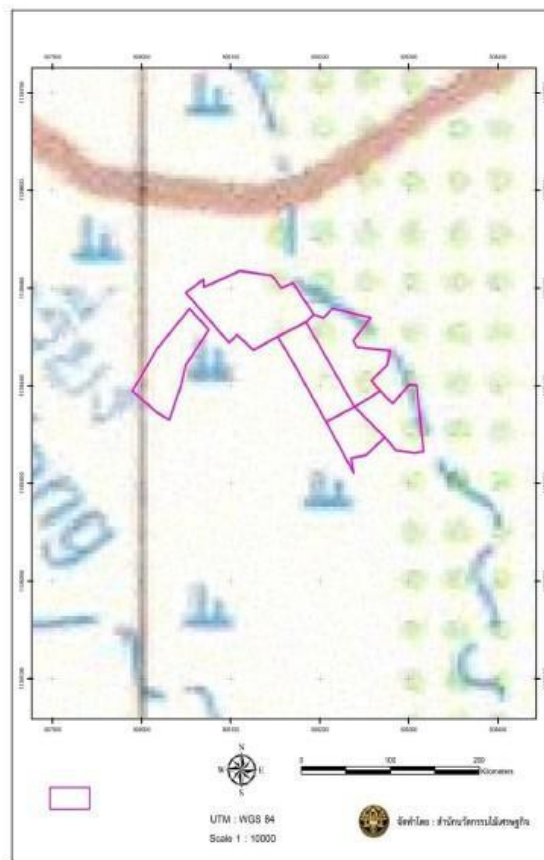


Figure 6 Map of Nareang division
Source: Forest Industry Organization (2013)

Figure 5: Geographical Map of the Estate

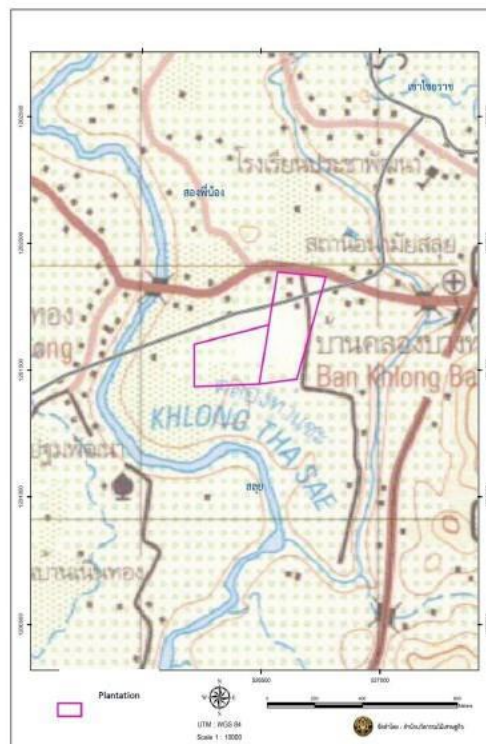


Figure 7 Map of Noenthong division
Source: Forest Industry Organization (2013)

Figure 6: Geographical Map of the Estate

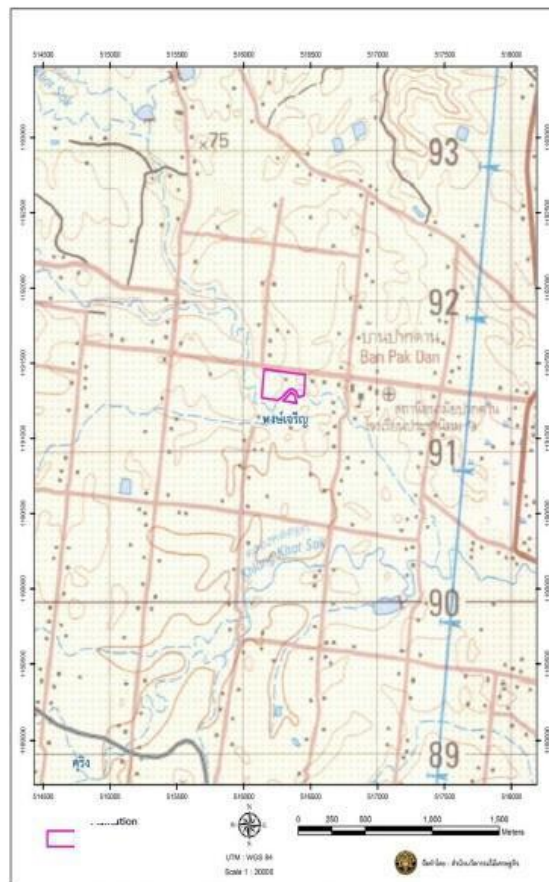


Figure 9 Map of Nikom Tha Sae division
Source: Forest Industry Organization (2013)

Figure 7: Geographical Map of the Estate

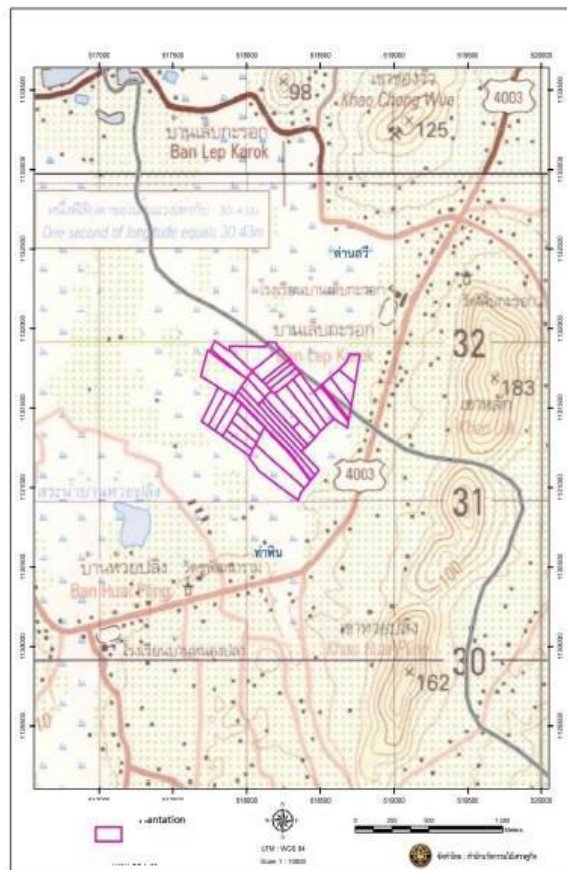


Figure 10 Map of Dan-sawi
Source: Forest Industry Organization (2013)

Figure 8: Geographical Map of the Estate

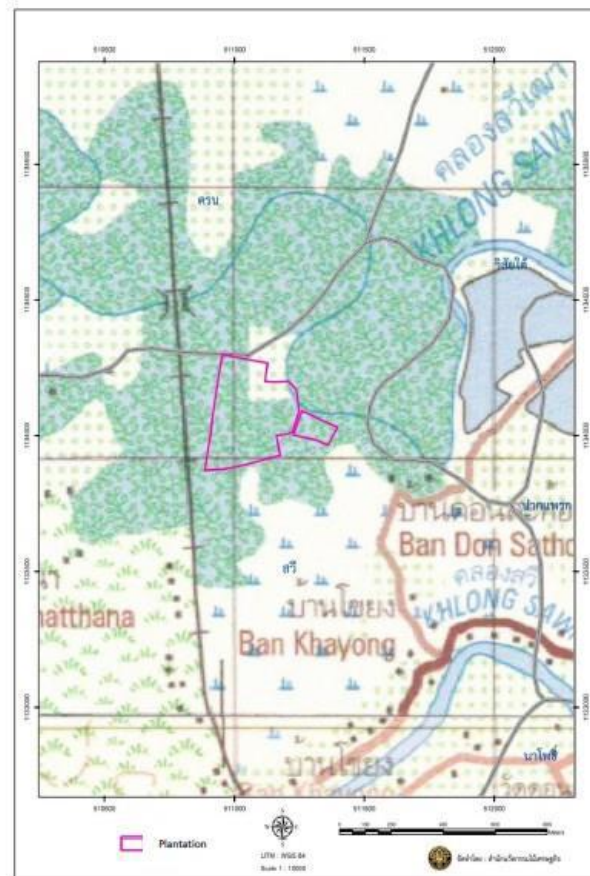


Figure 11 Map of Pakprak
Source: Forest Industry Organization (2013)

Figure 9: Geographical Map of the Estate

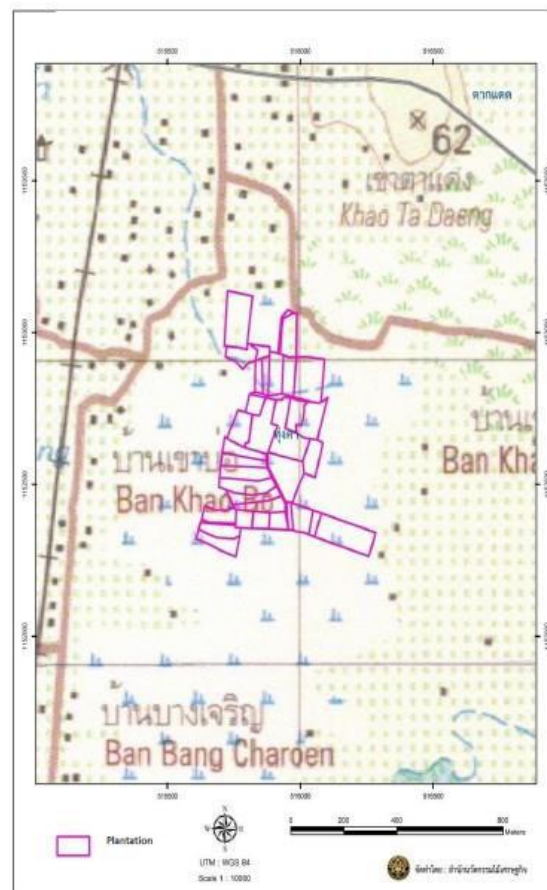


Figure 12 Map of ThungKha
Source: Forest Industry Organization (2013)

Figure 10: Geographical Map of the Estate



Appendix 2: History of the changes in the current certification cycle

Assessment Type	Date of Audit	Changes
Recertification	23-26 Jun 2025	N/A



Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the THE NATURAL PALM GROUP CO., LTD. (POM and its supply bases) in the period of 1 January 2024 until 31 December 2024 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

☒ Apply Full Version

☐ Exclude LUC Emissions

The summary of the Net GHG emitted in 12/2025 for POM and supply base are as following:

1. Summary of Emissions

Description	tCO ₂ eq/t product
CPO	-0.04
PK	-0.04
PKO	-0.04
PKE	-0.04

Extraction	%
OER	16.33
KER	4.77



2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	326.94
OP Planted on Peat	0
Conservation (Forested)	0
Conservation (Non-Forested)	0
Total	326.94

Production	t/year
FFB Processed	227173.88
CPO Produced	37106.1



	Own Crop		Group		3rd Party		Total
	tCO ₂ e	tCO ₂ e/ tFFB	tCO ₂ e	tCO ₂ e/ tFFB	tCO ₂ e	tCO ₂ e/ tFFB	
Land Conversion	3226.1	0.97	0	0	0	0	3227.07
CO ₂ Emission from Fertilizer	292.08	0.09	0	0	0	0	292.17
N ₂ O Emission	235.11	0.07	0	0	0	0	235.18
Fuel Consumption	22.28	0.01	0	0	0	0	22.29
Peat Oxidation	0	0	0	0	0	0	0
Crop Sequestration	-3057.89	-0.92	0	0	0	0	-3058.81
Sequestration in Conservation Area	0	0	0	0	0	0	0
Total	717.68	0.22	0	0	0	0	717.9

**Note: Includes both estates and smallholders (delete whichever not applicable)*



3. Summary of Mill Emission and Credits

	tCO ₂	tCO ₂ e/t FFB
Emission		
POME	4631.11	0.02
Fuel Consumption	635.64	0
Grid Electricity Utilization	361.2	0
Credit		
Export of Excess Electricity to Housing & Grid	-13758.75	-0.06
Sales of PKS	0	0
Sales of EFB	-10954.08	-0.05
Total	-19084.88	-0.09



4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	0
Diverted to methane capture (Flaring)	0
Diverted to methane capture (electricity generation)	100