



# ***Bureau Veritas Certification (Thailand) Ltd.***

***Thai Coconut Public Company Limited.***



## ***BV Monkey-Free Coconut Due Diligence Assessment***

Prepared by **Mr. Teeawat Ruangmak**

Reviewed by **Mr. Wilit Muensroy / Mr. Tanakorn Wainiyom**



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This document together with the audit is issued based on the proposal on Monkey-Free Coconut Due Diligence Audit of Bureau Veritas Certification (Thailand) Ltd. which has been agreed by Thai Coconut Public Company Limited. Terms and conditions of such proposal apply

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*If there is any disagreement between this session and other sessions, the wordings of this session shall prevail.*

*The assessment was completed based on a sampling basis which has taken place on a specific date and time. Therefore, it is slightly possible that any findings that was not found during this audit could be found in a future audit.*

*The assessment was done based on the agreed upon scheme. It was found that there is no monkey involved in the supplier operation of Thai Coconut Public Company Limited. during the specified period of the audit.*



## Revisions

| Revision | Description | By  | Date         |
|----------|-------------|---|--------------|
| 1        | Final       | 1. Mr. Wilit Muensroy / Mr. Tanakorn Wainiyom | Xx July 2025 |

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## EXECUTIVE SUMMARY

Bureau Veritas Certification (THAILAND) Ltd. was contracted to conduct BV Monkey-Free Coconut Due Diligence Assessment following BV Monkey-Free Coconut Due Diligence scheme - for Thai Coconut Public Company Limited. At Samut Songkhram and Ratchaburi Province.

The summary of the audit results sampled 24 sites out of 330 sites, 3 coconut harvesters out of 16 coconut harvesters, and 3 suppliers out of 3 suppliers that were randomly selected by BV cover 1,353.69 Rai(216.59 hectares).

The assessment took place from 6 to 9 May 2025. The assessment was conducted based on four (4) elements defined by BV Monkey-Free Coconut Due Diligence Scheme BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEME did not find the use of monkey for coconut harvesting.

Based on the site tours assessment and interviewing of key personnel and review of applicable documentation, 2 Minor finding and 0 Major findings were identified. It was found as follows;

1. The company lack of a clear system to trace the sale document from supplier to the coconut factory. During the verification of sales and delivery documents (e.g., sales bills, coconut receipts, and raw material delivery notes) at a sampled coconut supplier, it was found that the delivery note dated 1 March 2025 (Truck No. 80-6634), the delivery note dated 3 March 2025 (Truck No. 80-8456) and the delivery note dated 17 October 2024 (Truck No. 70-0777) could not be traced back to the specific coconut plantations registered in the Approved Vendor List (AVL). Furthermore, the volume stated in the delivery documents was not consistent with the volume of white coconut meat that was recorded as produced.

2. Lack of a clear system to validate the registered farm that is still sold to the supplier and is up to date. During the site visit to sampled registered coconut plots, it was found that the information in the Approved Vendor List (AVL) was not up to date. For example, Plot 22340: Approximately 5 rai are currently used for lychee cultivation, not coconuts. Plot 2090: A large portion of this plot has not been consistently supplied to the supplier, with some coconuts being sold to middlemen instead. and Plot 2092: No actual coconut sales from this plot, it is not consistent with the sale record book.

Therefore, Correction and corrective action with respect to the nonconformity were reviewed by Bureau Veritas Certification (Thailand) Ltd. auditor including verify the action plan of correction and corrective action at close on 8 July 2025 and can acceptable. Therefore, this minor nonconformity is closed.

It is recommended that a similar assessment should be conducted by Thai Coconut Public Company Limited. in Coconut Plantation Management and Validation of the Farms, Supplier Capacity and Conformity, Harvesting Method and Capacity, and Local Stakeholder Consultation for all the supply chain to confirm the implementation to conform with BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEME.

It has also recommended conducting the surveillance audit every year to support compliance with BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEME and to confirm the implementation of the comments provided in this report.



## 1. INTRODUCTION

Bureau Veritas Certification Thailand Certification (Thailand) Ltd (BVC) was contracted to conduct an assessment for Thai Coconut Public Company Limited. The assessment was conducted accordance to the BV Monkey-Free Coconut Due Diligence Scheme - Coconut Plantation Management and Validation of the Farms, Supplier Capacity, and Conformity, Harvesting Method and Capacity and Local Stakeholder Consultation when conducting this assessment. As part of the assessment, the Bureau Veritas Certification Thailand team visited the operations at Samut Songkhram and Ratchaburi Province. The assessment took place from 6 to 9 May 2025.

BVC applies the BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEMES Assessment report checklist for conducting the assessment according to the BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEMES and uses an onsite checklist for conducting this assessment.

The BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEMES Assessment report applies in 4 elements. The specific elements are Coconut Plantation Management and Validation of the Farms, Supplier Capacity and Conformity, Harvesting Method and Capacity, and Local Stakeholder Consultation. It will be referred to in the attachment in the next part.

### **Company Profile**

#### **General information**

Thai Coconut Public Company Limited is a premier producer and global exporter of coconut-derived products, leveraging Thailand's abundant coconut resources. Since its establishment in 2008, Thai Coconut continuously invests in innovation, introducing a wide range of coconut-based items, including pasteurized coconut milk, canned coconut milk, coconut water, snacks, and ready-to-eat foods under the Thaico and Cocoburi brands, have gained international recognition for their premium quality.

In 2015, Thai Coconut became a publicly listed company, marking a new phase of growth and expansion. The company has continually strengthened its position in international markets by adhering to stringent quality standards and utilizing state-of-the-art processing technologies. Today, it exports to key regions such as Europe, North America, the Middle East, and Asia, catering to both retail and industrial customers.

With an emphasis on sustainability, Thai Coconut sources high-quality raw materials and implements eco-friendly production practices.

The production facility at Thai Coconut factory is divided into 5 parts including

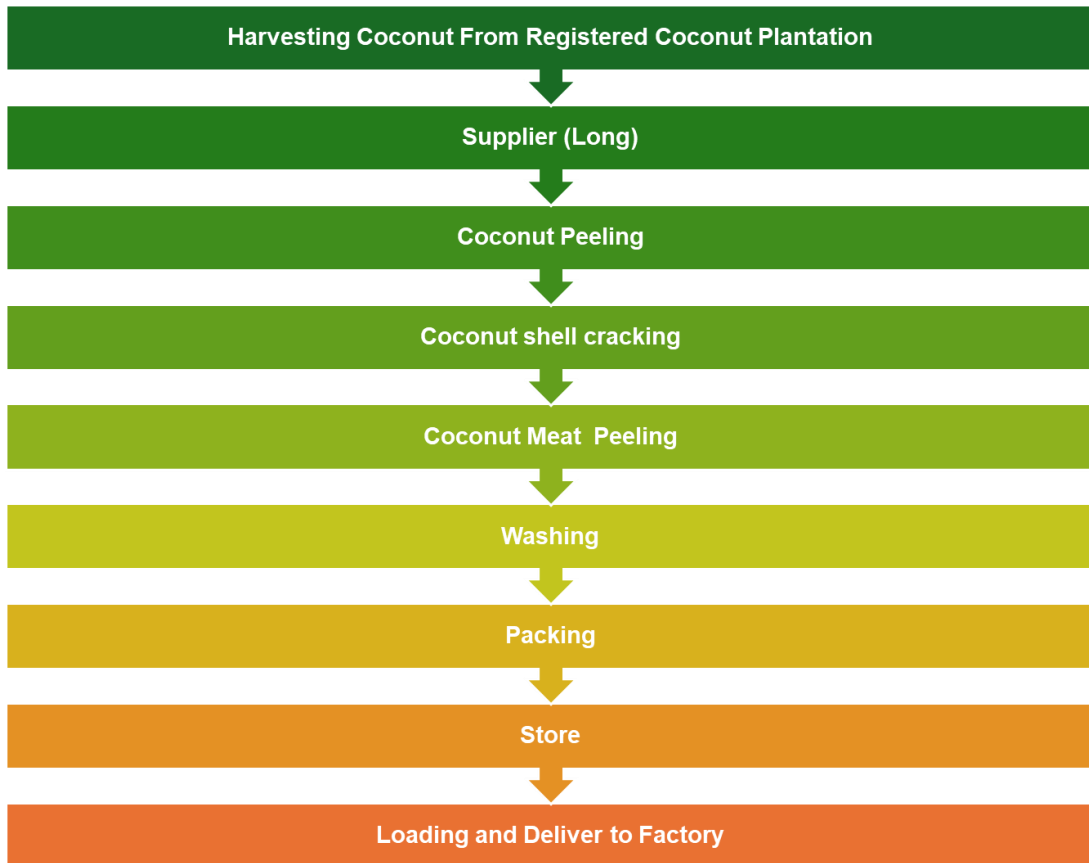
1. Coconut milk/ Coconut Cream in both Organic and Conventional
2. Coconut water in both Organic and Conventional
3. Coconut beverage
4. Culinary products (whipping, evaporated and condensed)
5. Coconut Snack (Chips and rolls)

Thai Coconut has been approved for national and international standards by local and international organization, as follows;

1. GHPs (Good Hygiene Practices) by SGS (Thailand) Limited
2. HACCP (Hazard Analysis and Critical Control Point System) by SGS (Thailand) Limited

3. BRC Global Standard for Food safety Issue 9 by SGS (Thailand) Limited
4. FSMA Preventative Controls and FSVP Preparedness by SGS (Thailand) Limited
5. IFS Food Version 8 by SGS (Thailand) Limited
6. Organic EU and Organic USDA-NOP by Control Union
7. SMETA (Sedex Members Ethical Trade Audit) by Intertek (Thailand) Limited

### Process For Coconut Meat



Thai Coconut Process flow for Coconut Meat.

Thai Coconut Public Company Limited. Head office located at 67 Moo 1, Tumbol NONGKLANGNA, Amphur MUANG, RATCHABURI Province, 70000 Thailand.

### **Acknowledgment**

The assessors wish to thank all the participants in this assessment for their cooperation and open discussion. We appreciate them taking valuable time to support this assessment. The BVC assessors were divided into 2 teams . Table 1 below provides a list of BVC team members and Thai Coconut Public Company Limited. contributors:

**Table 1 – BVC Team Member and Thai Coconut Public Company Limited. Contributors**

| <b>Assessment Team Members</b>      | <b>Thai Coconut Public Company Limited. Technical Contributors</b> |
|-------------------------------------|--|
| Team 1. Mr. Teerawat Ruangmak (TWR) | 1) Ms. Supphalak Rattansuk   |
| Team 2. Mr. Wilit Muensroy (WMU)    | 2) Ms. Pratthana Kamkhut   |
|                                     | 3) Ms. Narumon Hiangmanee  |
|                                     | 4) Mr. Watasin Hommark   |
|                                     | 5) Mr. Tarin Phoangthong   |
|                                     | 6) Ms. Kwanchanok Tachoon  |
|                                     | 7) Ms. Sirilak Phuangsunthorn                                      |

## 2 . ASSESSMENT SCOPE

Coconut Farms and suppliers of Thai Coconut Public Company Limited. Located at Samut Songkhram and Ratchaburi Province. The summary of the audit results sampled 24 sites out of 330 sites, 3 coconut harvesters out of 3 coconut harvesters, and 3 suppliers out of 3 suppliers that were randomly selected by BV cover 1,353.69 Rai (216.59 hectares).

The following is the category of finding for this audit.

Major Findings: Any failure of the assessment to satisfy the MONKEY-FREE COCONUT DUE DILIGENCE SCHEME is not considered to be a major finding

Minor Findings: Any failure of the assessment to satisfy the MONKEY-FREE COCONUT DUE DILIGENCE SCHEME is not considered to be a minor finding

Repeat Findings: Any finding (Major, Minor) that is repeated from the previous report.

## 3 . ASSESSMENT OBJECTIVES

The objectives of the BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEME assessment can be broadly stated as:

1. Determine if each requirement is applicable or not applicable; and if applicable, determine if Thai Coconut Public Company Limited. Operates in accordance with the BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEMES.

2. Where gaps or non-compliances exist between the BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEME and Thai Coconut Public Company Limited. practices, provide comments regarding what is required by the BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEME based on evidence found during the onsite assessment. However, if there is compliance prevails, the Assessor may propose additional comments to encourage better practices.

The assessment was conducted in accordance with the requirement of the BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEME. This work aimed to identify any non-compliance that may exist in the Thai Coconut Public Company Limited. operations at random sites in Samut Songkhram and Ratchaburi Province.

Since this work is being conducted to support Thai Coconut Public Company Limited. in its preparation for the BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEME requirement, BVC's approach is to provide comments on the Coconut Plantation Management and Validation of the Farms, Supplier Capacity and Conformity, Harvesting Method and Capacity, and Local stakeholder consultation. The most effective way to close any gap or non-compliance identified. At the end of each day, a closeout meeting was held during which the issues identified were discussed with the Thai Coconut Public Company Limited. management representative team.



## 4 . ASSESSMENT METHODOLOGY

The assessment was conducted in accordance with the BV Monkey-Free Coconut Due Diligence Scheme, which are divided into the following elements:

- Element 1: Coconut Plantation Management and Validation of the Farms
- Element 2: Supplier Capacity and Conformity
- Element 3: Harvesting Method and Capacity.
- Element 4: Local Stakeholder Consultation

Sampling coconut farm, supplier and harvesting based on IAF MD 1: 2018 IAF Mandatory Document for the Audit and Certification of a Management System Operated by a Multi-site Organization and RSPO Certifications Systems for Principles & Criteria June 2017

The minimum number of sites to be visited per audit is:  $y = a\sqrt{x}$

- Initial audit: the size of the sample shall be the square root of the number of sites: ( $y=\sqrt{x}$ ), rounded up to the next whole number, where  $y$  = number of sites to be sampled and  $x$  = total number of sites.
- Surveillance audit: the size of the annual sample shall be the square root of the number of sites with 0.6 as a coefficient ( $y=0.6 \sqrt{x}$ ), rounded up to the next whole number.
- Re-certification audit: the size of the sample shall be the same as for an initial audit. Nevertheless, where the management system has proved to be effective over the certification cycle, the size of the sample could be reduced to,  $y= 0.8 \sqrt{x}$ , rounded up to the next whole number.

Factors to consider in the risk assessment are geographic locations, complexity of the monkey labour force, known conflicts, legality, etc.

A 'risk level' shall be set at:

- Level 1 - low risk
- Level 2 - medium risk
- Level 3 - high risk

Multiplier  $z$  is set as follows:

- Low risk = multiplier of 1
- Medium risk = multiplier of 1.2
- High risk = multiplier of 1.4.

Multiplier  $a$  is set as follows:

- Initial audit = multiplier of 1
- Re-certification audit = multiplier of 0.8
- Surveillance audit = multiplier of 0.6.

Sampling is required for a scheme assessment, the sampling design shall include every coconut farms, supplies and Harvesting be based on a minimum sample of  $Y$ , where  $Y = (\sqrt{x}) \times (z)$ , where  $x$  is the total number of samples and where  $z$  is the multiplier defined by the risk assessment.

Initial Audit Example: There are 100 Farm at high Risk area

$$y = \sqrt{x} \times z$$

$$y = \sqrt{100} \times 1.4 = 14 \text{ sites}$$

Recertificate Audit Example: There are 100 Farm at high Risk area

$$y = 0.8 \sqrt{x} \times z$$

$$y = 0.8\sqrt{100} \times 1.4 = 11.2 \text{ sites rounded up to the next whole number} = 12 \text{ sites}$$



The detailed assessment findings are shown in Attachment I of this report. From this attachment, it can be seen that a total of 4 elements defined by BV Monkey-Free Coconut Due Diligence Scheme. For each of the 4 elements shall be reported.

## Opening Meeting

The Assessor shall explain the assessment objectives, assessment method, program, outcome of an assessment

## Closing Meeting

The Assessor shall discuss and agree with the assessment findings with the assessment representative at the end of the assessment. The assessment report should not contain any findings that were not discussed at the closing meeting.

## Reporting of Findings

**Major Findings:** Any failure of the clients system to address a specified requirement of the MONKEY-FREE COCONUT DUE DILIGENCE SCHEME

**Minor Findings:** Any failure of the assessment to satisfy the MONKEY-FREE COCONUT DUE DILIGENCE SCHEME that is not considered to be a major Findings.

**Repeat Findings:** Any finding ( Major, Minor) that is repeated from the previous report.

**OFI:** Any Opportunities for Improvement shall be included in the summary section of this report.

## Final report distribution

The final report shall be distributed by the Assessor to the Location contact and appropriate management contact identified in table 1.

## Questions and Abbreviations

Each question in this report corresponds to an expectation within the Coconut Plantation Management and Validation of the Farms, Supplier Capacity and Conformity, Harvesting Method and Capacity and Local Stakeholder Consultation. The DDS Ref. should be inserted next to any Recommendations made. Assessors should use the following abbreviations to indicate the status of compliance:

|    |   |
|----|---|
| Y  | Yes   |
| F  | Findings. A description of the finding, the Coconut Plantation Management and Validation of the Farms, Supplier Capacity and Conformity, Harvesting Method and Capacity and Local Stakeholder Consultation. The DDS and the recommendation should be included in the table at the bottom of each element. |
| RF | Repeat Finding  |
| NA | Not Applicable  |

## Reference standard

- IAF MD 1 : 2018 IAF Mandatory Document for the Audit and Certification of a Management System Operated by a Multi-site Organization.
- RSPO P&C: 2018 Roundtable on Sustainable Palm Oil Principles and Criteria.
- SA 8000 : 2014 Social Accountability 8000 International Standard.
- BV DDS system certification EUTR - Timber Regulation Due Diligence.
- FSC FM/COC International standard.

## 5 . ASSESSMENT FINDINGS

Actions from previous assessments

There is the 1st assessment. So no action from previous assessments

### Finding Summary

Based on on-site tours and inspections, interviews of key personnel, and review of applicable documentation, 2 Minors 0 Major findings were identified

Assessment Reference:

Finding: 2 Minor 0 Major

Element 1: Supplier Capacity and Conformity: 1.2 Current documents shall be available to prove compliance with the registered of the Farm that no use of monkey for coconut harvesting. (Minor NC)

It was found lack of a clear system to validate the registered farm that is still sold to the supplier and is up to date. During the site visit to sampled registered coconut plots, it was found that the information in the Approved Vendor List (AVL) was not up to date. For example, Plot 22340: Approximately 5 rai are currently used for lychee cultivation, not coconuts. Plot 2090: A large portion of this plot has not been consistently supplied to the supplier, with some coconuts being sold to middlemen instead. and Plot 2092: No actual coconut sales from this plot, it is not consistent with the sale record book.

Element 2: Supplier Capacity and Conformity: 2.6 The coconut supplier shall demonstrate the selling document to the coconut factory. (Minor NC)

It was found lack of a clear system to trace the sale document from supplier to the coconut factory.

During the verification of sales and delivery documents (e.g., sales bills, coconut receipts, and raw material delivery notes) at a sampled coconut supplier, it was found that the delivery note dated 1 March 2025 (Truck No. 80-6634), the delivery note dated 3 March 2025 (Truck No. 80-8456) and the delivery note dated 17 October 2024 (Truck No. 70-0777) could not be traced back to the specific coconut plantations registered in the Approved Vendor List (AVL). Furthermore, the volume stated in the delivery documents was not consistent with the volume of white coconut meat that was recorded as produced.

## 6. CONCLUSION

Based on the assessment of the operations, the organization has sufficiently implemented the BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEME - Coconut Plantation Management and Validation of the Farms Supplier Capacity and Conformity, Harvesting Method and Capacity and Local Stakeholder Consultation. Thai Coconut Public Company Limited. is generally practised in accordance with the 4 elements of the BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEME. During the Coconut Plantation Management and Validation of the Farms and Harvesting Method and Capacity assessment, the assessor team did not find any use of monkey for coconut harvesting. The supplier capacity is over than Thai Coconut Public Company Limited. demand plan. The harvesting capacity is over than the supplier capacity and there are no issues with Thai Coconut Public Company Limited.'s supply chain in Local Stakeholder Consultation.

However, It was found lack of a clear system to validate the registered farm that is still sold to the supplier and is up to date. During the site visit to sampled registered coconut plots, it was found that the information in the Approved Vendor List (AVL) was not up to date. For example, Plot 22340: Approximately 5 rai are currently used for lychee cultivation, not coconuts. Plot 2090: A large portion of this plot has not been consistently supplied to the supplier, with some coconuts being sold to middlemen instead. and Plot 2092: No actual coconut sales from this plot, it is not consistent with the sale record book. And Lack of a clear system to validate the registered farm that is still sold to the supplier and is up-to-date. During the site visit to sampled registered coconut plots, it was found that the information in the Approved Vendor List (AVL) was not up to date. For example, Plot 22340: Approximately 5 rai are currently used for lychee cultivation, not coconuts. Plot 2090: A large portion of this plot has not been consistently supplied to the supplier, with some coconuts being sold to middlemen instead. and Plot 2092: No actual coconut sales from this plot, it is not consistent with the sale record book. Therefore, Auditor raised as minor NC.



The correction and action to correct the non-conformiy were reviewed by the auditors of Bureau Veritas Certification (Thailand) Ltd. Including the review of the root cause analysis, correction and the corrective action plan was submitted and it was acceptable on 8 July 2025. Therefore, this minor non-conformity was closed.

Thai Coconut Public Company Limited practices are in line with the 4 elements of BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEME. Based on evidence and documents including concerned interview parties found onsite, it can be concluded that.

Thai Coconut Public Company Limited. has many good systems in place, in part due to the ISO9001 and the BRC systems that are in place. In addition, the organization has an experienced team and purchaser that understands the nature of the operations. This report is the result of the assessment of Samut Songkhram, Ratchaburi Province. which is separate from Nakhon Sri Thammarat and Prachuap Khiri Khan Province.

It's also recommended to conduct a surveillance audit every to support compliance with BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEME and to confirm the implementation of the comments provided in this report.

Bureau Veritas Certification (Thailand) Ltd. has provided comments that hopefully enhance the implementation of the BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEME. This comment neither aims to give consultancy nor to force to priority to some of these comments as this is the best task undertaken by the Thai Coconut Public Company Limited Management team.

## Attachment I : BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEME Assessment Checklist

| <b>Element 1: Coconut Plantation Management and Validation of the Farms</b>   |   |  |                                       |
|---|---|--|---------------------------------------|
| <b>Status<br/>Y/F/RF</b>  | <b>Expectation</b>  |  | <b>DDS<br/>Ref.</b>                   |
| Y   | Current documents shall be available to prove legal land use by the Farmer.   |  | 1.1                                   |
| F   | Current documents shall be available to prove compliance with the registered of the Farm that no use of monkey for coconut harvesting |  | 1.2                                   |
| Y   | During onsite assessment no monkey shall be found for coconut harvesting.   |  | 1.3                                   |
| Y   | The Farm shall sign Zero Monkey Coconut-Harvesting MOU (Memorandum Of Understanding) with the coconut supplier.                       |  | 1.4                                   |
| Y   | The Farm shall be aware of the Zero Monkey Coconut-Harvesting policy.   |  | 1.5                                   |
| <b>Finding/Comment</b>  | <b>DDS<br/>Ref.</b>   | <b>Recommendation to correct finding/comment</b>   | <b>Major/<br/>Minor/<br/>/OBs/OFI</b> |
| Lack of a clear system to validate the registered farm that is still sold to the supplier and is up to date.<br>During the site visit to sampled registered coconut plots, it was found that the information in the Approved Vendor List (AVL) was not up to date. For example, Plot 22340: Approximately 5 rai are currently used for lychee cultivation, not coconuts. Plot 2090: A large portion of this plot has not been consistently supplied to the supplier, with some coconuts being sold to middlemen instead. and Plot 2092: No actual coconut sales from this plot, it is not consistent with the sale record book. | 1.2   | Thai Coconut Public Company Limited update and verified AVL according on site of coconut plantation, that has set review the AVL documents at least once a year and sampling site visit the coconut plantation according to the AVL. | Minor                                 |
| <b>Element 2: Supplier Capacity and Conformity</b>  |   |  |                                       |
| <b>Status</b>   | <b>Expectation</b>  |  | <b>DDS Ref.</b>                       |
| Y   | Current documents shall be available to prove legal land use by the coconut supplier.   |  | 2.1                                   |

| Y  | The coconut supplier shall sign Zero Monkey Coconut-Harvesting MOU (Memorandum Of Understanding) with the coconut factory.  | 2.2      |  |                        |
|--|---|----------|--|------------------------|
| Y  | The coconut supplier shall be aware of the Zero Monkey Coconut-Harvesting policy.   | 2.3      |  |                        |
| Y  | The coconut supplier shall have a capacity from the registered Farm that no use of monkey for coconut harvesting more than the factory raw material receiving from suppliers. | 2.4      |  |                        |
| Y  | The coconut supplier shall demonstrate the buying document from Farmer.   | 2.5      |  |                        |
| F  | The coconut supplier shall demonstrate the selling document to the coconut factory.   | 2.6      |  |                        |
| Y  | The raw material that was selling to the coconut factory shall be purchase from the registered Farm that no use of monkey for coconut harvesting.                             | 2.7      |  |                        |
| Finding/Comment  |   | DDS Ref. | Recommendation to correct finding/comment  | Major/ Minor/ /OBs/OFI |
| Lack of a clear system to trace the sale document from supplier to the coconut factory. During the verification of sales and delivery documents (e.g., sales bills, coconut receipts, and raw material delivery notes) at a sampled coconut supplier, it was found that the delivery note dated 1 March 2025 (Truck No. 80-6634), the delivery note dated 3 March 2025 (Truck No. 80-8456) and the delivery note dated 17 October 2024 (Truck No. 70-0777) could not be traced back to the specific coconut plantations registered in the Approved Vendor List (AVL). Furthermore, the volume stated in the delivery documents was not consistent with the volume of white coconut meat that was recorded as produced. |   | 2.6      | <p>Thai Coconut Public Company Limited revise sale bill document to specify the land deed number and production quantity to be consistent with the coconut receipt book, and revise the raw material delivery notes form data to be consistent with the actual amount of white coconut meat that can be produced and delivered. That provide training on relevant staff who receive the raw materials and details of recording the bills for paying for coconuts, specify the land deed number and the amount of produce, and the form for delivering the raw materials to be consistent with the amount of produce actually delivered. Also, determine the assessment of the according to the risk level</p> <ul style="list-style-type: none"> <li>• low-risk areas in Ratchaburi and Samut Songkhram provinces, 1 times /2years;</li> <li>• medium-risk areas in Prachuap Khiri Khan province, 1 time a year.</li> <li>• high-risk areas in Chumphon and Nakhon Si Thammarat provinces, 2 times per years</li> </ul> <p>to verify the correctness and consistency of the supplier and coconut plantation.</p> | Minor                  |

| Element 3: Harvesting Method and Capacity |  |   |                        |
|---|--|---|------------------------|
| Status                                    | Expectation  |   | DDS Ref.               |
| Y   | The harvesting team shall have the proper equipment for harvesting in terms of quantity and length of the bamboo pole. |   | 3.1                    |
| Y   | The harvesting team shall demonstrate the harvesting method to show the skill of the harvesting team.                  |   | 3.2                    |
| Y   | The harvesting team shall demonstrate the extension of the bamboo pole to match the taller coconut tree.               |   | 3.3                    |
| Y   | The harvesting team shall not use the monkey to harvesting the coconut.  |   | 3.4                    |
| Y   | The harvesting team shall have the team member adequate for the harvesting from the registered Farm.                   |   | 3.5                    |
| Finding/Comment                           | DDS Ref.   | Recommendation to correct finding/comment | Major/ Minor/ /OBs/OFI |
| -   | -  | -   | -                      |

## Attachment II: Element 4 Local Stakeholders Consultation

Local Stakeholder Consultation Process Meetings and interviews with the relevant stakeholders have been arranged during the onsite assessment without interference from outside. Interviewing was held with stakeholders to seek their views on the Monkey-Free Coconut Due Diligence Assessment and aspects where they considered that improvements could be made, these included Village Leaders, local government agencies, and local communities.

At the start of each meeting, the Assessor explained the purpose of the audit, followed an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders, and these have been incorporated into the assessment findings. The relevant stakeholders were interviewed informally in their places.

The method of consultation with the stakeholder was through random sampling from each group in the assessment visited area. A list of the stakeholders contacted and responded to during the audit is available in the following below.

| Contacted   | Feedback/Comments Received   | identify and monitor trends   |
|---|--|---|
| <b>1. local government agencies</b>   |  |   |
| The representative of the local government agencies<br>- Damnoen Saduak District Agriculture Office | Community Profile and Agricultural Background, characterized as a green agricultural zone, has a long-standing tradition of coconut cultivation. Approximately 70% of the sub-district's land is dedicated to coconut farming, which has been a primary livelihood for | Verify feedback during field assessment on coconut plantation and supplier. |

|  |   |   |
|--|---|---|
| <p>- Samut Songkram District Agriculture Office</p>  | <p>over 50 years. Historically, the community was renowned for its production of coconut sugar a well-known product associated with the region. However, due to shifting market demands, many farmers have transitioned from coconut sugar production to harvesting coconuts for direct sales.</p> <p>The types of coconuts cultivated include general-purpose coconuts, coconut for milk extraction, and aromatic coconuts (nam hom). The community has adapted their planting strategies by selecting coconut varieties with moderate height and high yield to facilitate easier and safer harvesting.</p>  |   |
| <p><b>2. Village headman and local communities</b></p>   |   |   |
| <p>The representative of the Village headman and local communities</p> <ul style="list-style-type: none"> <li>- Head of Sub-district Khlong Pradoo Sub-district.</li> <li>- Head of Sub-district Don Manora Sub-district.</li> <li>- Head of Sub-district Tha Luang Sub-district.</li> <li>- Village headman of Khlong Khoen Sub-district</li> </ul> | <p>The village headman and Community leader are the representatives of the local community. That is a good chance to receive comments from the local people.</p> <p>According to an interview, Traditional harvesting methods remain dominant. There is no evidence of monkey labor usage. The community supports sustainable and ethical coconut harvesting practices. The sub-district's agricultural system is highly integrated with local value chains. This engagement highlights the importance of community-based practices and provides assurance for ethical sourcing within the supply chain.</p>  | <p>Verify feedback during field assessments on coconut plantation and supplier.</p> |
| <p><b>3. Harvesting Practices and Labor Structure</b></p>  |   |   |
| <p>The representative of Harvester</p>   | <p>The consultation confirmed that no monkey labor is used in the coconut harvesting process in Samut Songkram and Ratchaburi Province Instead, local harvesters rely on the traditional method of using bamboo poles fitted with hooks to collect coconuts. This technique is widely adopted due to its efficiency and has been practiced in the area for generations. Each harvesting team typically comprises 4 to 5 individuals, with roles including: Pole operator (harvester), Collector, Transporter and Loading personnel. This structured approach helps optimize workflow while ensuring safety and efficiency.</p> <p>Coconut Supply Chain and Local Market<br/>The area supports a robust supply chain</p> | <p>Verify feedback during field assessments on coconut plantation and supplier.</p> |



|  |  |  |
|--|--|--|
|  | <p>with more than 40 local coconut traders (longs) operating within the sub-district. These traders purchase raw coconuts and, in some cases, process the coconut flesh before supplying it to factories for coconut milk production. This network provides a strong market channel for local farmers and contributes to the economic resilience of the community.</p> |  |
|--|--|--|

## Attachment III: BV Thailand Monkey-Free Self-Declaration



BUREAU VERITAS (THAILAND) LTD.  
BUREAU VERITAS THAILAND DUE DILIGENCE SERVICES  
(Monkey-Free Coconut)

BV THAILAND MONKEY-FREE SELF DECLARATION



**MONKEY-FREE SELF DECLARATION**

I undersign:

|                                      |                                     |
|--------------------------------------|-------------------------------------|
| <b>Company legal representative:</b> | Ms. Suthamart Chompoopan            |
| <b>Name legal entity:</b>            | THAI COCONUT PUBLIC COMPANY LIMITED |
| <b>Legal address:</b>                | 67 Moo 1, Nongklangna, Muang        |
| <b>Postcode and City:</b>            | Ratchaburi, 70000                   |
| <b>Country:</b>                      | THAILAND                            |
| <b>Legal registration number:</b>    | 0107558000041 Branch no.00001       |

Declare:

Our organization (Legal entity and all related third party such as group members whenever relevant) has been duly informed of the **MONKEY-FREE DUE DILIGENCE** Requirements and is committed to fully comply with MONKEY-FREE Requirements in according to the legal requirements of Thailand animal welfare laws including but not limited to Kingdom of Thailand Cruelty Prevention and Welfare of Animal Act 2014.

Our organization is fully committed to the responsible purchasing of coconut and coconut products from farmers/contract farmers that comply with the said Thailand animal welfare laws. Our organization's immediate objective is to ensure that all coconuts and coconut products are purchased from reliable sources and in compliance with all related laws and regulations.



Our organization will only source coconut raw material or coconut products when:

- It has been ascertained that the coconuts and/or coconuts products present a negligible risk of having been illegally harvested in accordance to Kingdom of Thailand Cruelty Prevention and Welfare of Animal Act 2014, and
- The country, region of origin of the coconuts and/or coconuts products can be ascertained, and
- The suppliers of coconuts and/or coconuts products are legally registered and are legally authorized to perform relevant commercial activities, and
- Volumes and/or quantities of coconuts and/or coconuts products purchased, processed and/or traded are recorded. In other words, source of all coconuts and coconut products can be reliably traceable.

To ensure that these goals are achieved, our organization is fully committed to:

- Provide BUREAU VERITAS (THAILAND) LTD. with complete, accurate and reliable information as required to perform an independent risk assessment in full compliance with BV requirements, and
- Provide BUREAU VERITAS (THAILAND) LTD. with accurate, trustworthy and reliable information regarding all our suppliers of coconuts or coconuts products, so that appropriate DUE DILIGENCE can be performed in compliance with the BV Requirements, and
- Notify BUREAU VERITAS (THAILAND) LTD. with accurate, trustworthy and reliable information regarding all changes in the scope of our suppliers of coconuts and coconuts products purchased so that appropriate DUE DILIGENCE can be performed in compliance with the BUREAU VERITAS (THAILAND) LTD Requirements, and
- Acknowledge that BUREAU VERITAS (THAILAND) LTD. will not be held responsible and accountable for any of our suppliers of coconuts and coconuts products that are in the scope



of BUREAU VERITAS (THAILAND) LTD. requirements but are not declared to BUREAU VERITAS (THAILAND) LTD., and

- Facilitate access to BUREAU VERITAS (THAILAND) LTD. representatives to all relevant information required to perform the DUE DILIGENCE PROCESS, and
- Ensure that an appropriate and independent risk assessment is performed at least every 12 months in full compliance with the BUREAU VERITAS (THAILAND) LTD. requirements, and
- Request all its suppliers of coconuts and/or coconuts products to provide complete, accurate and reliable information in order to demonstrate that the coconuts and/or coconuts products present a negligible risk of having been using Monkey harvested, and
- Ensure that appropriate risk mitigation measures are implemented whenever required to demonstrate negligible risk, and
- Ensure that all relevant records are securely maintained for a minimum period of 5 years.

Date: 18/02/25

Place: Ratchaburi, Thailand

Full name and Signature of organization's legal representative:


Name: Ms. Suthamart Chompoopan

Position: Head of Quality Management System

Company: Thai Coconut Public Company Limited

Date: 18/02/25

## Attachment IV: Assessment Program

### BV MONKEY-FREE COCONUT DUE DILIGENCE SCHEMES

|  |                               |                             |
|--|-------------------------------|-----------------------------|
| <b>CLIENT NAME:</b>  |                               |                             |
| THAI COCONUT PUBLIC COMPANY                                  |                               |                             |
| <b>CLIENT ADDRESS:</b>                                       |                               |                             |
| 67 MOO 1, TUMBOL NONGKLANGNA, AMPHUR MUNG, RATCHABURI, 70000 |                               |                             |
| <b>ASSESSMENT METHOD:</b>                                    | <b>ASSESSMENT START DATE:</b> | <b>ASSESSMENT END DATE:</b> |
| On-Site Audit  | 6 May 2025                    | 9 May 2025                  |
| <b>LEAD AUDITOR:</b>   | Mr. Teerawat Ruangmak (TWR)   |                             |
| <b>AUDIT TEAM MEMBER(s):</b>                                 | Mr. Wilit Muensroy (WMU)      |                             |

#### Assessment program details: (Total 7.5 MDs)

| Date                        | Time        | Auditor | Activities/Areas to Assess   | Key Contact   |
|-----------------------------|-------------|---------|--|---|
| 06/5/25<br>(Day1,<br>2 MDs) | 9.00-9.30   | All     | <b>Opening meeting</b> <ul style="list-style-type: none"> <li>Introduce audit team</li> <li>Find tune the understanding on the audit plan and briefings the Monkey free Due diligence process</li> </ul> | Representatives from the Company                                    |
|                             | 9.30-12.00  | All     | Supplier Capacity Balance <ul style="list-style-type: none"> <li>Capacity balance</li> <li>Contract agreement</li> </ul> Etc.  | 2 Suppliers   |
|                             | 12.00-13.00 | All     | Lunch Time   |   |
|                             | 13.00-17.30 | All     | Plantation inspection 6 farm <ul style="list-style-type: none"> <li>Coconut plantation information</li> <li>Compliance with contract agreement</li> <li>Harvesting</li> <li>Mass Balance</li> </ul> Etc. | 6 sampled from supplier members<br>(Coconut plantation: 6/24 sites) |
|                             | 17.30-18.00 | All     | Auditor internal meeting, preparation and Give the audit finding information and discussion with the client (Day 1)  | Representatives Team  |
| <b>End of Day 01</b>        |             |         |  |   |
| 7/5/25<br>(Day2,            | 9.00-12.00  | WMU     | Supplier Capacity Balance <ul style="list-style-type: none"> <li>Capacity balance</li> </ul>   | 1 Suppliers   |



|                            |             |     |  |  |
|----------------------------|-------------|-----|--|--|
| 2 MDs)                     |             |     | <ul style="list-style-type: none"> <li>Contract agreement</li> </ul> Etc.  |  |
|                            | 09.00-12.00 | TWR | Plantation inspection 3 farm <ul style="list-style-type: none"> <li>Coconut plantation information</li> <li>Compliance with contract agreement</li> <li>Harvesting</li> <li>Mass Balance</li> </ul> Etc.                 | 3 sampled from supplier members<br>(Coconut plantation: 9/24 sites)  |
|                            | 12.00-13.00 | All | Lunch Time   |  |
|                            | 13.00-15.00 | WMU | Stakeholders consultation process <ul style="list-style-type: none"> <li>Monkey labor Issues.</li> <li>Local coconut harvesting process issue</li> <li>Government providing coconut plantation supported</li> </ul> Etc. | 2 Stakeholders   |
|                            | 15.00-17.30 | WMU | Harvesting Sub-contractor and Harvesting capacity <ul style="list-style-type: none"> <li>Harvesting method</li> <li>Harvesting capacity</li> </ul> Etc.  | 2 sampled from Harvesting members                                    |
|                            | 13.00-17.30 | TWR | Plantation inspection 3 farm <ul style="list-style-type: none"> <li>Coconut plantation information</li> <li>Compliance with contract agreement</li> <li>Harvesting</li> <li>Mass Balance</li> </ul> Etc.                 | 3 sampled from supplier members<br>(Coconut plantation: 12/24 sites) |
|                            | 17.30-18.00 | All | Auditor internal meeting, preparation and Give the audit finding information and discussion with the client (Day 2)  | Representatives Team   |
| <b>End of Day 02</b>       |             |     |  |  |
| 8/5/25<br>(Day3,<br>2 MDs) | 9.00-12.00  | All | Plantation inspection 6 farm <ul style="list-style-type: none"> <li>Coconut plantation information</li> <li>Compliance with contract agreement</li> <li>Harvesting</li> </ul>  | 6 sampled from supplier members<br>(Coconut plantation: 18/24 sites) |

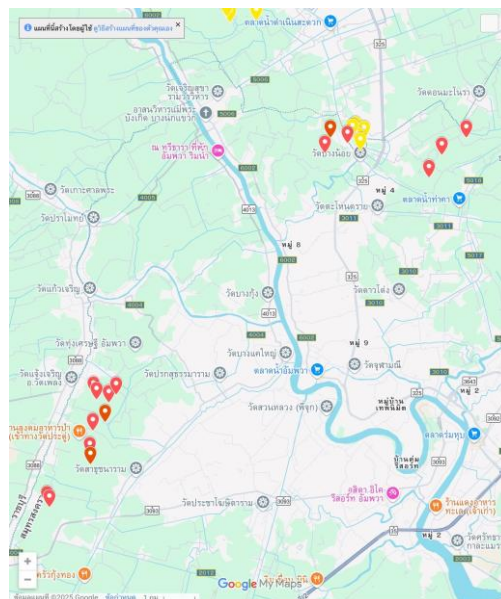


|                                |                     |     |  |  |
|--------------------------------|---------------------|-----|--|--|
|                                |                     |     | <ul style="list-style-type: none"> <li>• Mass Balance</li> </ul> Etc.  |  |
|                                | 12.00-13.00         | All | Lunch Time   |  |
|                                | 13.00-17.30         | All | Plantation inspection 6 farm <ul style="list-style-type: none"> <li>• Coconut plantation information</li> <li>• Compliance with contract agreement</li> <li>• Harvesting</li> <li>• Mass Balance</li> </ul> Etc.               | 6 sampled from supplier members<br>(Coconut plantation: 24/24 sites) |
|                                | 17.30-18.00         | All | Auditor internal meeting, preparation and Give the audit finding information and discussion with the client (Day 3)  | Representatives Team   |
| <b>End of Day 03</b>           |                     |     |  |  |
| 09/5/25<br>(Day 4,<br>1.5 MDs) | 9.00-10.00          | TWR | Harvesting Sub-contractor and Harvesting capacity <ul style="list-style-type: none"> <li>• Harvesting method</li> <li>• Harvesting capacity</li> </ul> Etc.  | 1 sampled from Harvesting members                                    |
|                                | 09.00-12.00         | All | Stakeholders consultation process <ul style="list-style-type: none"> <li>• Monkey labor Issues.</li> <li>• Local coconut harvesting process issue</li> <li>• Government providing coconut plantation supported</li> </ul> Etc. | 4 Stakeholders   |
|                                | 12.00-13.00         | All | Lunch Time   |  |
|                                | 13.00-13.30         | All | Prepare for a closing meeting  |  |
|                                | 13.30-14.30         | All | Closing Meeting at THAI COCONUT PUBLIC COMPANY<br>Presentation of audit findings (if any)  | Representatives from the Company                                     |
|                                | <b>End of Audit</b> |     |  |  |

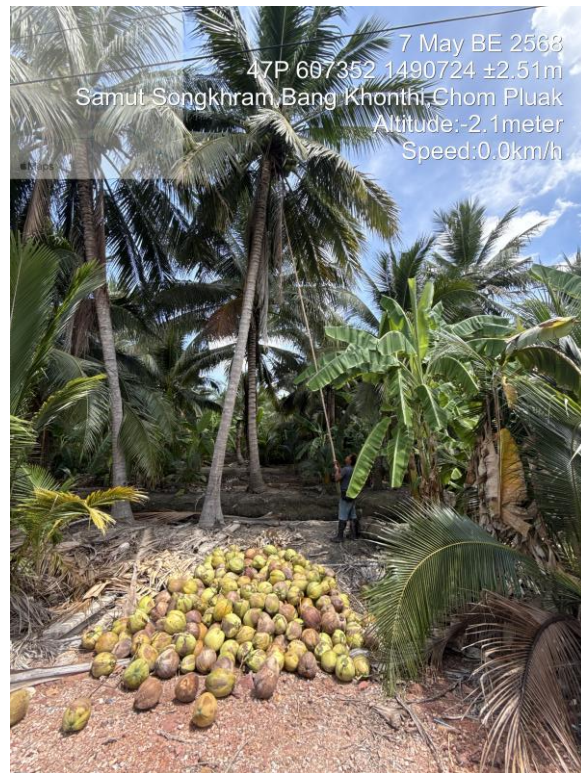
### Attachment V: Picture



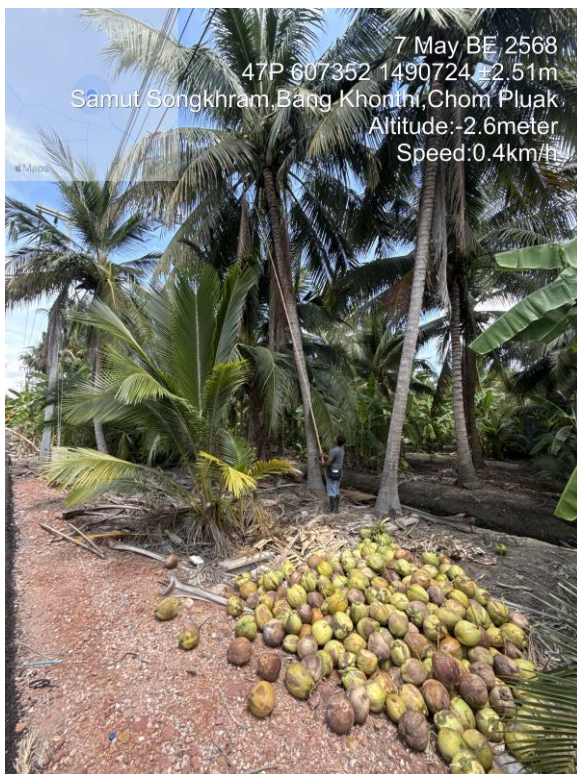
Picture 1: Map of Location of the Coconut Plantation (Scope Map)



Picture 2: Location maps of the coconut plant suppliers.



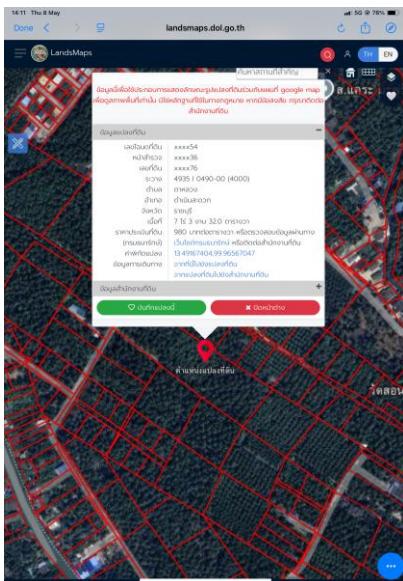
Picture 3: The bamboo poles and the expanded pole.



Picture 4: The process of harvesting coconuts and utilizing specialized applications to measure the height of the coconut tree.



Picture 5: The coconut plantations



Picture 6: The Ling Maps application is utilized to enhance the accuracy of registered coconut plantation data.



## End of Report