



Supply Base Report:

Green River Panels (Thailand)
Co.,Ltd
Main (Initial) Audit

Sustainable Biomass Program
sbp-cert.org



Completed in accordance with the Supply Base Report Template Version 2.2 and SBP Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII)

For further information on the SBP Framework and to view the full set of documentation see www.sbp-cert.org

Document history

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1 Overview

Producer name:	Green River Panels (Thailand) Co.,Ltd
Producer address:	222 Moo. 4 Tha-Chang, Bang Klum, 90110 Songkhla, Thailand
SBP Certificate Code:	SBP-13-92
Geographic position:	7.060339, 100.378879
Primary contact:	Laddawan Thep-On, +66 849 214 056, laddawan.t@greenriverholding.com
Company website:	
Date report finalised:	13 Jul 2026
SBR reporting period from:	01 Jan 2026
SBR reporting period to:	30 Apr 2026
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	14 Sep 2026
SBP Standard(s) used:	SBP Standard 1: Feedstock Compliance v2.0, SBP Standard 2: Feedstock Verification v2.0, SBP Standard 4: Chain of Custody v2.0, SBP Standard 5: Collection and Communication of Data v2.0, Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0, Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1, Instruction Document Japan: Bridging Requirements for meeting Japanese sustainability, legality and GHG saving requirements v1.1 -, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Feedstock origin (countries)	Thailand (Songkhla Satun Trang Phatthalung NakhonSiThammarat)
Weblink to Standard(s) used:	https://sbp-cert.org/documents/standards-documents/standards

2 Description of the Biomass Producer and the Supply Base

2.1 Description of the company

Green River Panels (Thailand) Co., Ltd. was established in 2006 as part of the Green River Group's continued expansion in value-added wood processing. The company initially focused on utilizing wood residues such as offcuts and branches from sawmill operations to manufacture particle boards, supporting efficient resource use and waste reduction.

Building on this foundation, the company has expanded into the biomass energy sector and is now a manufacturer and exporter of high-quality wood pellets and woodchips. These pellets and chips are primarily produced from rubberwood sourced from legally verified and sustainably managed plantations, reflecting the company's strong commitment to environmental responsibility.

Green River Panels (Thailand) Co., Ltd. operates a fully integrated production process, encompassing raw material sourcing, drying, pelletizing, quality control, storage, and export logistics. This end-to-end system ensures consistent product quality, operational reliability, and efficient supply chain management.

The company is dedicated to meeting international sustainability and quality standards and is capable of supplying certified products under globally recognized certification schemes, reinforcing its position as a trusted partner in the renewable energy market.

Products included in the scope of SBP Certification: *WB 1.1 Wood pellets*

Number of employees: 405

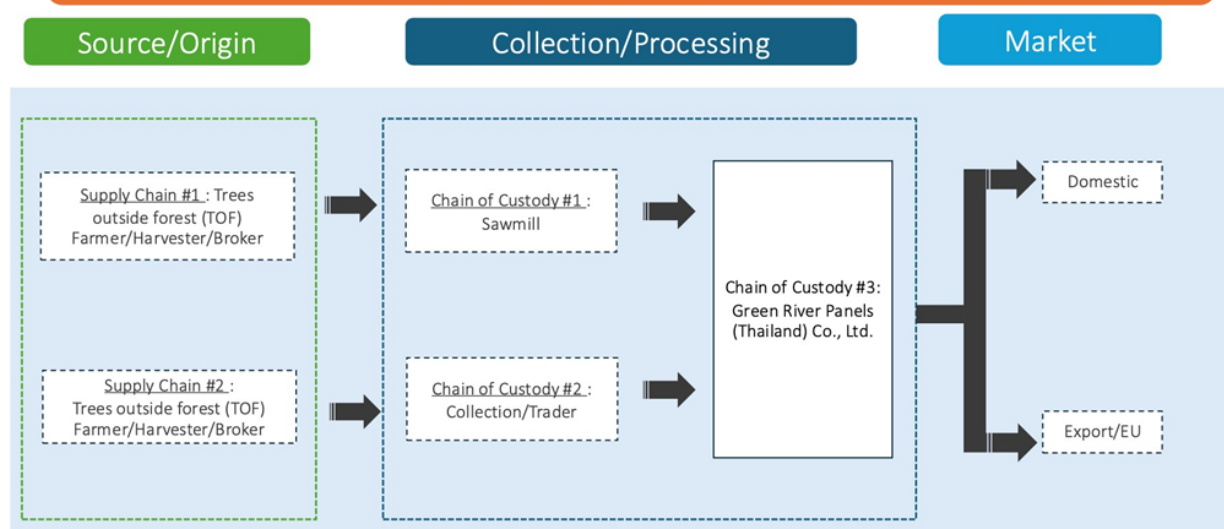
Annual maximum production capacity (metric tonnes): 331776

Number of direct feedstock suppliers: 7

Approximate number of feedstock sub-suppliers: 4

Description of the chain-of-custody and upstream supply chain:

Supply Chain Mapping: Green River Panels (Thailand) Co., Ltd.



Green River Panels (Thailand) Co., Ltd. implements a documented Chain-of-Custody (CoC) system in line with SBP requirements to ensure that all feedstock is traceable, legally sourced, and compliant with applicable sustainability criteria.

The company sources raw materials, including both primary feedstock and processing residues, from rubberwood in the form of logs, twigs, slabs, and sawdust. These materials are obtained from two types of suppliers, comprising:

- Sawmills processing of rubberwood (logs/slabs/sawdust)
- Collection points and a trader aggregating roundwood (twigs)

The feedstock originates from rubberwood plantations, which are considered a low-risk supply base in Thailand due to their established agricultural nature. All feedstock is required to be legally harvested and transported in compliance with relevant national legislation.

The supply chain mapping is as follows.

The company maintains physical and administrative controls to ensure segregation and traceability of feedstock throughout processing. Material sourcing, receiving, handling, processing, and storage are managed under a controlled system that implements chain-of-custody requirements, including defined conversion factors, material segregation, full traceability, and comprehensive record-keeping.

Export activities are conducted in compliance with Thai export regulations and applicable international trade requirements. Export documentation, including invoices, packing lists, bills of lading, and customs declarations, is retained as part of the Chain-of-Custody records. These documents ensure legal compliance and support verification of SBP-certified material throughout the export process.

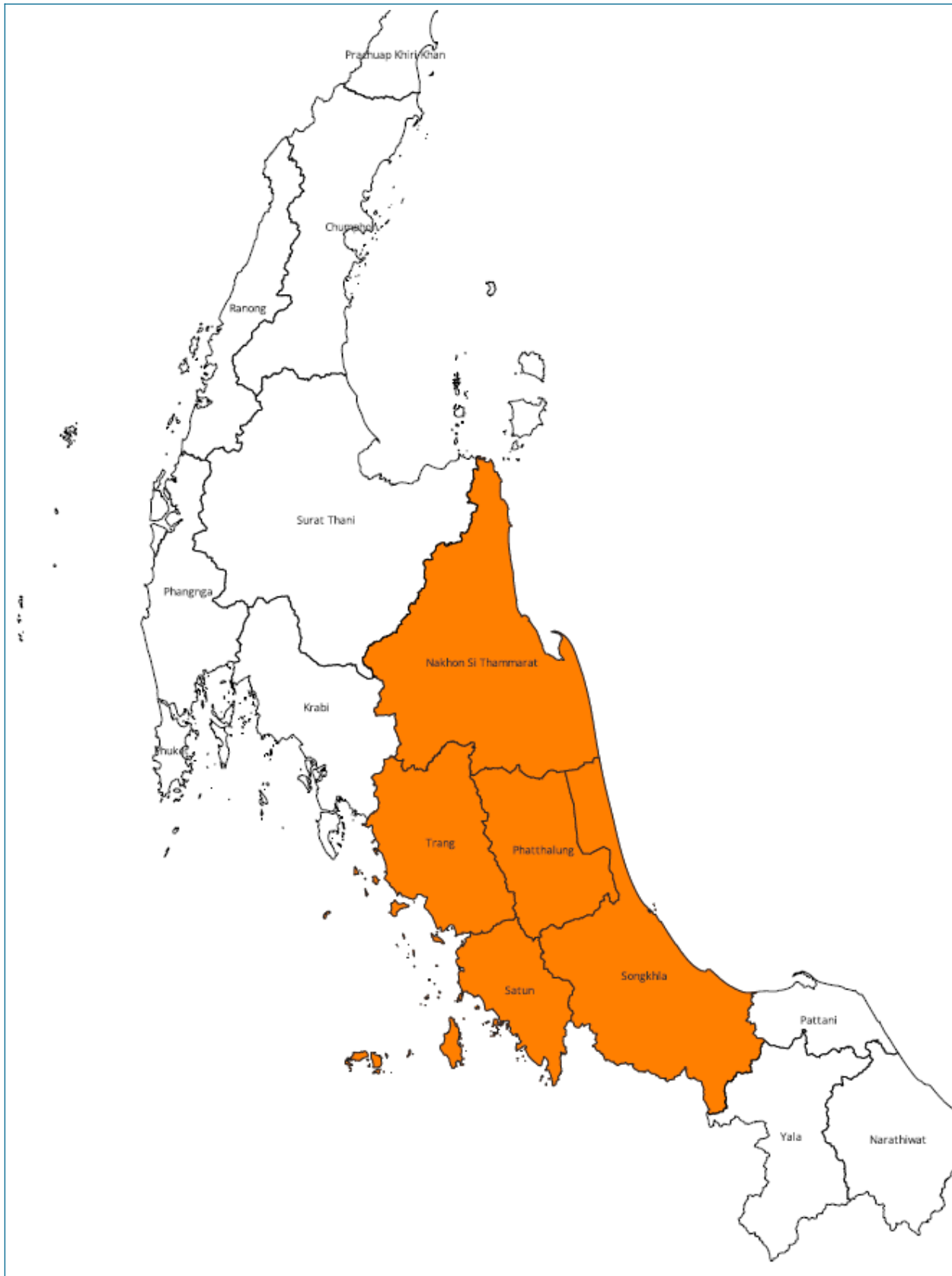
2.2 Detailed description of the Supply Base

Guidance: Tables below have been generated automatically for each sourcing country based on the selection of 'Feedstock origin (countries)' in section 1 above.

Annex 1 is generated by the system if the SBP SBE is used without Regional Risk Assessment(s) (RRAs). In case RRA(s) is used, further details shall be given only in section 3 below.

Annex 2 is generated if EU RED SBE is in the scope for each country separately.

Country	Thailand
Area/Region	Songkhla Satun Trang Phatthalung NakhonSiThammarat
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Trees outside forest (TOF) - Agricultural land feedstock (3A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock
Is the forest managed to supply energy and non-energy markets?	Yes - Majority
For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	Yes – Biomass Producer's own risk assessment used (SBE)
Provide a concise summary of why a SBE was determined to be required or not required here:	
The feedstock is expected to include both processing residues and primary feedstock from plantations that require Supply Base Evaluation (SBE). A Regional Risk Assessment (RRA) is not available for Thailand.	
Feedstock types included in SBE:	Primary feedstock, Processing residues
Includes EU RED SBE:	No
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	Yes
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	1.0800
Map(s) of the Supply Base area:	



2.3 Feedstock information

- a. **Total volume of Feedstock:** 600,000-800,000 tonnes
- b. **Volume of primary feedstock:** 1-200,000 tonnes
- c. **List of all the species in primary feedstock, including scientific name:**

Hevea brasiliensis

Rubber wood

- d. **Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation?** No

Explanation: Rubberwood is considered an agricultural species in Thailand. Its main product is latex, and after 25-30 years, productivity declines, so trees are harvested for replanting. The harvested wood is used as raw material for the timber and biomass industries. Therefore, the biomass feedstock comes from plantation replanting activities rather than a pest/disease control measure.

- e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%):** 100.00
- f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 0.00
- g. **Proportion of feedstock composed of or derived from saw logs by weight (%):** 0.00
- h. **Indicate how you determine the proportion of saw log:** Specification issued by a body exercising functions of a public nature and issued for use by sawmills in the area in which the wood was grown.
- i. **Roundwood from fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 0.00
- j. **Select forest type(s) where the primary feedstock was sourced from:** Planted Forest
- k. **Select the main harvesting system(s) used for the sourced primary feedstock:** Clearcutting
- l. **Volume of primary feedstock from primary forest:** 0 tonnes
- m. **Volume of processing residues feedstock:** 600,000-800,000 tonnes
Physical form of the feedstock: Sawdust, Offcuts
- n. **Share of SBP-recognised system claim for processing residues:**

- o. **Volume of post-consumer feedstock:** 0
Physical form of the feedstock: Sawdust, Offcuts

- p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 670000 tonnes

- q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 6129679.50 tonnes

Explanation: The total rubber plantation area within the supply base is approximately 1,089,720.80 hectares, comprising 348,711.84 hectares in Songkhla, 83,178.24 hectares in Satun, 207,585.76 hectares in Trang, 155,530.88 hectares in Phatthalung, and 294,714.08 hectares in Nakhon Si Thammarat. Based on a rubber plantation rotation cycle of approximately 30 years, the estimated annual harvesting rate is 3.33%, equivalent to approximately 36,324.03 hectares per year. Based on the estimated rubber tree density of 437.50 trees per hectare and the biomass yield factors established for the supply base, the annual biomass generation is calculated according to the applicable biomass categories. Direct plantation biomass includes offcuts at 12 tons/rai and stumps, roots and branches at 5 tons/rai. Industrial residues are generated from harvested logs at 30 tons/rai. For industrial residues, the harvested log volume is approximately 6,810,755.00 tons per year. This volume is allocated into 50% sawn timber, 40% slabs, and 10% sawdust. Accordingly, the estimated annual quantities are approximately 3,405,377.50 tons of sawn timber, 2,724,302.00 tons of slabs, and 681,075.50 tons of sawdust. For the biomass producer, only the applicable biomass feedstock streams are included in the estimated available biomass volume, namely offcuts, slabs, and sawdust. The estimated quantities are 2,724,302.00 tons/year of offcuts, 2,724,302.00 tons/year of slabs, and 681,075.50 tons/year of sawdust, giving a total estimated raw material availability of approximately 6,129,679.50 tons per year. Sawn timber and stumps, roots and branches are not

included in this total because they are not identified as feedstock streams for the biomass producer in this calculation.

3 Supply Base Risk Assessments and Risk Management Measures

Guidance: Biomass Producers shall demonstrate that any specified risks of sourcing feedstock not in compliance with SBP Standard 1 have been adequately reduced to low risk, following Standard 2 requirements. Following section applies to Biomass Producer's implementing SBP Supply Base Evaluation (SBP RRA or company own risk assessment). EU RED Supply Base Evaluation details are reported in Annex 2.

☐ **Not Applicable – Supply Base Evaluation not implemented**

3.1 Summary of the Supply Base Evaluation

Green River Panels (Thailand) Co., Ltd. sources raw materials for wood chips and wood pellets from the southern region of Thailand. The raw materials consist of primary feedstock and processing residues from the rubberwood industry. The company and its suppliers mainly source materials from private land and Sor Por Kor areas, where the cultivation, harvesting, and transportation of rubberwood are permitted without additional authorization under Thai legislation.

The company's supply base is located in Songkhla, Satun, Trang, Phatthalung, and Nakhon Si Thammarat. The total rubber plantation area within the supply base is approximately 1,089,720.8 hectares, comprising 348,711.84 hectares in Songkhla, 83,178.24 hectares in Satun, 207,585.76 hectares in Trang, 155,530.88 hectares in Phatthalung, and 294,714.08 hectares in Nakhon Si Thammarat.

The Supply Base Evaluation methodology and Supply Base Verification are based on the applicable laws and regulations of Thailand. The results of the Supply Base Evaluation indicate that most criteria are classified as "Low Risk." However, the following two criteria were identified as "Specified Risk" areas:

- **4.1.8** Training shall be provided for all workers to enable them to implement the requirements set out in all relevant elements of the SBP Standards according to their responsibilities.
- **4.1.10** Safeguards shall be implemented to protect the health and safety of workers through the development, communication, and implementation of policies and procedures.

Risk mitigation and control measures will be implemented to reduce the level of risk from "Specified Risk" to "Low Risk."

3.2 Conflicts with applicable national and sub-national legislation

There are no identified conflicts with national or sub-national legislation, as Thailand operates under a single legal framework that applies uniformly at all levels, including national, regional, provincial, district, and sub-district levels

3.3 Risk Management Measures

Guidance: Please provide more details about specified risk indicators in each supply country and describe mitigation measures taken to address all specified risks associated with indicators.

Country: Thailand

Area/sub-scope: SongkhlaSatunTrangPhatthalungNakhonSriThammarat

Risk Assessment used:	
	☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.1.8 Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP Standards relevant to their responsibilities.	
Description of the specific risk:	
Training in workplaces is mainly governed by the Occupational Safety, Health and Environment Act B.E. 2554 (2011), which requires employers to provide safety training, and the Labour Protection Act B.E. 2541 (1998), which grants employees the right to take leave for training purposes. However, the legislation does not specify requirements for training on other aspects, such as chain of custody or SBP requirements.	
Mitigation measure:	
Green River Panel has established an annual training plan for 2069 to ensure that all workers are able to implement the requirements of the SBP Standards relevant to their responsibilities. However, the company also recognizes the need to ensure that all suppliers provide appropriate training to their workers. As a control measure, Green River Panel will provide training to all supplier management representatives. The supplier representatives will then be responsible for conducting on-the-job training for personnel involved in supplying SBP raw materials to Green River Panel. The following activities will be provided to all suppliers: 1. Training materials 2. Training records	
Monitoring and outcomes:	
During supplier verification and audits, the company will review training attendance records, conduct interviews with relevant personnel, and assess training documentation. The company will evaluate whether supplier representatives have effectively communicated SBP requirements and provided on-the-job training to relevant workers. The expected outcome is that suppliers and their workers will gain a better understanding of SBP requirements, including chain of custody and raw material control procedures, resulting in improved compliance and reducing the identified specified risk to low risk.	

Country: Thailand	
Area/sub-scope: SongkhlaSatunTrangPhatthalungNakhonSriThammarat	
Risk Assessment used:	
	☐ SBP-RRA-AS-VN-FOR_v1.0 RRA for Vietnam FOR_Interim ☐ SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim ☐ SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim ☐ SBP-RRA-EU-DK-FOR_v2.0 RRA for Denmark FOR_Endorsed ☐ SBP-RRA-EU-DK-TOF_v1.0 RRA for Denmark TOF_Interim ☐ SBP-RRA-EU-EE-FOR_v2.0 RRA for Estonia FOR_Endorsed ☐ SBP-RRA-EU-LV-FOR_v2.0 RRA for Latvia FOR_Endorsed ☐ SBP-RRA-EU-LT-FOR_v2.0 RRA for Lithuania FOR_Endorsed ☐ SBP-RRA-CA-QC-FOR_v2.0 RRA for Quebec FOR_Interim ☐ SBP-RRA-CA-AB-FOR_v1.0 RRA for Alberta FOR_Interim ☐ SBP-RRA-CA-BC-FOR_v2.0 RRA for British Columbia FOR_Interim ☐ SBP-RRA-CA-NB-FOR_v1.0 RRA for New Brunswick FOR_Interim ☐ SBP-RRA-CA-NS-FOR_v1.0 RRA for Nova Scotia FOR_Interim ☐ SBP-RRA-EU-NO-FOR_v1.0 RRA for Norway FOR_Interim ☒ Biomass Producer's own risk assessment
Indicator with specified risk:	
4.1.10 Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.	
Description of the specific risk:	
Based on supplier verification results, safeguards to protect workers' health and safety are generally implemented in compliance with relevant Thai legislation, including the Labour Protection Act B.E. 2541 (1998), the Occupational Safety, Health and Environment Act B.E. 2554 (2011), and the Hazardous Substances Act B.E. 2535 (1992). However, the supplier verification found that Green River Wood & Lumber Manufacturing (Thailand) Co., Ltd have not fully established and consistently implemented the required policies and procedures. While the other suppliers some suppliers have occupational health and safety (OHS) measures in place—such as safety training, provision of personal protective equipment (PPE), fire evacuation training, and safety signage—implementation is not uniform across all suppliers. Although control Fols over hazardous substances are in place and no prohibited chemicals are used in the supply base areas, the inconsistency in OHS system implementation represents a specified risk.	
Mitigation measure:	
The company will address the specified risk by strengthening and raise awareness of the supplier compliance with Labour Protection Act B.E. 2541 (1998), the Occupational Safety, Health and Environment Act B.E. 2554 (2011), and the Hazardous Substances Act B.E. 2535 (1992). Measures include supplier OHS training, mandatory implementation of safety procedures (PPE, fire safety, and risk assessments), regular audits and site inspections, and review of relevant records. Suppliers with gaps will be required to implement corrective actions within defined timelines. Compliance with hazardous substance controls under the Hazardous Substances Act B.E. 2535 (1992) will also be monitored. The following activities will be provided by subjected suppliers: 1. OHS Training	

2. Training Record
3. PPE Implementation

Monitoring and outcomes:

Monitoring will be carried out through regular supplier verification/audits, and review of OHS documentation, including training records, safety procedures, and corrective action reports.

The expected outcome is improved and consistent implementation of occupational health and safety measures across all suppliers, ensuring compliance with Thai legislation and reducing the specified risk to a low-risk level.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 29 Sep 2025

Biomass Producer's stakeholder engagement end date: 12 Jul 2026

Total number of stakeholders contacted: 11

Give a general description of the process of Stakeholders Engagement, including stakeholders contacted, method of communication and a summary of the comments received:

Green River Panels (Thailand) Co., Ltd. places importance on engaging with all stakeholders involved in the company's operations. The stakeholders of company are categorized into 11 groups as follows:

1. Employees and Workers
2. Local Communities
3. Nearby Residents
4. Rubber Wood Suppliers
5. Contractors and Transporters
6. Government Authorities
7. Customers and Buyers
8. Certification Bodies
9. NGOs and Civil Society
10. Shareholders and Management
11. Port Operators and Logistics Providers

The stakeholder engagement commenced on 29 September 2025 and will end on 12 July 2026, which is the deadline. Topics for consultation include:

- Supply Case Verifiers
- Supply Base Evaluation methodology
- Risk assessment results and risk rating
- Implemented mitigation and control measures

The company communicates with all stakeholders through several channels, including meetings, phone, Line ID, a feedback box, and its official mailing address as follows.

Phone number: +66 74 328955-6

Company mailing address: grievance@greenriverholding.com

Finally, on 12 July 2026, which is the deadline, no comments were received from stakeholders.

4.2 Response to stakeholder comments

Stakeholder description: Rubber Wood Suppliers

Stakeholder comment: Suppliers acknowledged receipt of the SBE information and confirmed that they had no additional comments, concerns, or suggestions at this stage.

Response to the stakeholder: The Company acknowledges and appreciates the feedback received. No further action was required.

Stakeholder description: Customers and Buyers

Stakeholder comment: The stakeholder acknowledged the information provided and expressed support for the Company's responsible sourcing and sustainability practices. No significant concerns or issues requiring further clarification were identified.

Response to the stakeholder: The Company acknowledges and appreciates the feedback received. No further action was required.

Stakeholder description: Port Operators and Logistics Providers

Stakeholder comment: The stakeholder reviewed the SBE information and expressed support for the Company's responsible sourcing, legal compliance, environmental protection, social responsibility, transparency, and traceability practices. No significant concerns or issues requiring further clarification were identified.

Response to the stakeholder: The Company acknowledges and appreciates the feedback received. No further action was required.

5 Report updates and approval

This document is: New Supply Base Report (Assessments/reassessments)

Summary of changes: N/A

Name	Laddawan Thep-on
Title	Management representative
Date of report approval	13 Jul 2026

Annex 1: Detailed findings for Supply Base Evaluation indicators

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
1.1.1	Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Royal Decree on Restricted Timber Species B.E. 2530 (1987) • Ministerial Announcement B.E. 2563 (2020) on determine timber on the land with utilize license are not the restricted species • Land Code B.E. 2497 (1954, 1999) • Agricultural Land Reform Act B.E. 2518 (1975) • National Forest Reserves Act (No. 3) B.E. 2528 (1985) • Business Registration Act B.E.2499 • The Revenue Code • Factory Act BE 2535 (1992) • Electric Chainsaw Act B.E. 2545 (2002) • Forest Act B.E. 2484 (1941) • Ministerial Decree No. 11 (B.E. 2525) on the Control of Rubberwood Processing Facility using Mechanical Equipment • National Park Act B.E. 2504 (1961) • Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) • Labour Protection Act B.E. 2541 (1998) • Wage Council Announcement on the minimum wage (14) B.E. 2568 (2026) • Social Security Act B.E. 2533 (1990) • Workmen's Compensation Act B.E. 2537 (1994) • Working Aliens Act B.E. 2551 (2008) • Occupational Safety, Health and Environment Act, 2011 • Hazardous Substances Act B.E. 2535 (1992) <u>Means of Verification</u> • Document reviews (Timber Legality Risk Assessment Thailand/FSC CNRA Thailand) • On-site audit/supplier verification • Interviews • Observation • GIS/Remote sensing
Risk Rating justification	• Royal Decree on Restricted Timber Species B.E. 2530 (1987)/ Ministerial Announcement B.E. 2563 (2020) on determine timber

on the land with utilize license are not the restricted species :

Rubberwood (*Hevea brasiliensis*) is an exotic species and is not restricted in Thailand. Harvesting and transport are generally allowed, except from public lands such as national parks or national forest reserves.

- **Land Code B.E. 2497 (1954, 1999) :** Chanote deed, Nor Sor 4, Nor Sor 3, Sor Por Kor, Nikom, and Sor Kor are types of land under the Land Code. No harvesting or transportation permit is required for rubberwood (*Hevea brasiliensis*) grown on these types of land. The supplier verification found that only Chanote deeds (Nor Sor 4) and Sor Por Kor land titles were sourced from the company's suppliers.
- **Agricultural Land Reform Act B.E. 2518 (1975) :** This legislation allows farmers to live on and manage agricultural activities. Sor Por Kor is public land and a type of land title under this law. Rubberwood (*Hevea brasiliensis*) is an agricultural species. Harvesting and transportation are generally allowed without permission
- **National Forest Reserves Act (No. 3) B.E. 2528 (1985) :** In Thailand, the growing, harvesting, and transportation of rubberwood (*Hevea brasiliensis*) in National Forest Reserves require specific permission. However, only the Forest Industry Organization (FIO) is allowed to grow rubberwood (*Hevea brasiliensis*) in National Forest Reserves. The FIO is not listed in the company's supplier list. On the other hand, the geolocation samples of the company's rubber supplier plots have been checked using QGIS with the 2020 forest shapefile. The results show that no plots are located within National Forest Reserve areas.
- **Business Registration Act B.E.2499 :** The findings from the supplier verification show that all the company's suppliers operate with valid business and commercial registration in accordance with this legislation
- **The Revenue Code :** Revenue Code Compliance: Suppliers with annual turnover exceeding THB 1.8 million are generally required to register for VAT, subject to applicable exemptions. Withholding tax is deducted and remitted where required by law, depending on the type of payment and the recipient's tax status. VAT registration certificates and withholding tax records were reviewed during supplier verification.
- **Factory Act BE 2535 (1992) :** Factories with more than 50 horsepower (HP) are required to have a factory permit. The company's suppliers of slabs and sawdust with more than 50 HP were found to be operating with a valid factory permit (Ror Ngor 4) during the supplier verification.
- **Forest Act B.E. 2484 (1941)/Ministerial Decree No. 11 (B.E. 2525) on the Control of Rubberwood Processing Facility using Mechanical Equipment :** All timber processing operators are required to obtain a timber processing permit, and there is a specific timber processing permit for rubberwood known as the Timber

Processing Permit for 13 species (Rubberwood). The company's suppliers of slabs and sawdust were found to be operating with a valid Timber Processing Permit for 13 species (Rubberwood) during the supplier verification.

- **Electric Chainsaw Act B.E. 2545 (2002)** : In Thailand, chainsaws are required to obtain a chainsaw license for harvesting any species. The results of the supplier verification show that all suppliers' chainsaws have valid chainsaw licenses in place.
- **National Park Act B.E. 2504 (1961)**: The geolocation samples of the company's rubber supplier plots have been checked using QGIS with the National Park shapefile. The results show that no plots are located within National Forest Reserve areas.
- **Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992)**: In Thailand, Water Pollution Discharge Reports (Ror Wor 2) and Air Pollution Emission Reports (Ror Wor 3) are basic requirements for operators under this regulation. All the company's suppliers verified under this program are reported and keep all supporting evidence in place.
- **Labour Protection Act B.E. 2541 (1998)**: The Employment and Working Conditions Form (Kor Ror 11), worker interviews, and complaint records are sufficient information sources for the implementation of this regulation. As a result of the supplier verification, no child labor below the minimum age specified in Kor Ror 11 was found (below 15 years). Forced and compulsory labor, discrimination in employment and occupation, and freedom of association and the effective right to collective bargaining were assessed through worker interviews and complaint records.
- **Wage Council Announcement on the minimum wage (14) B.E. 2568 (2026)**: The announcement mentions a minimum wage of 345 THB/day for Trang, 380 THB/day for Songkhla, 348 THB/day for Phatthalung, 347 THB/day for Satun, and 349 THB/day for Nakhon Si Thammarat. According to the supplier verification, all suppliers are paying wages not lower than the minimum wage specified in the announcement based on their location (Employment and Working Conditions Form (Kor Ror 11)/salary paying slips).
- **Social Security Act B.E. 2533 (1990)**: The employers in Thailand are required to register themselves and their employees with the Social Security Office. They must submit monthly social security contribution reports (Form SSO 1-10) and pay contributions for both employers and employees. All the suppliers are maintained the social security contribution reports (Form SSO 1-10) in the place during the supplier verification.
- **Workmen's Compensation Act B.E. 2537 (1994)**: Employers are required to register with the Workmen's Compensation Fund, pay annual contributions to the Fund, and report relevant employee and workplace information as required by the Social Security Office. The results of the supplier verification show that all company suppliers are compliant with this regulation and maintain payment receipt

	evidence. • Working Aliens Act B.E. 2551 (2008): Foreign workers in Thailand must hold a valid passport, a valid work permit issued by the Department of Employment, and an appropriate visa. They are only allowed to work for the specified employer, position, and location stated in the work permit. The supplier verification found that most of the company's suppliers employ foreign workers, and all of them have valid passports and work permits. Both documents are kept by the workers. • Occupational Safety, Health and Environment Act, (2011): OHS procedures, training, provision of personal protective equipment (PPE), and fire evacuation training are implemented. The supplier verification found that all the company's suppliers have OHS procedures, fire evacuation training, personal protective equipment (PPE), and safety signboards in place. • Hazardous Substances Act B.E. 2535 (1992): The law empowers the government to strictly control hazardous substances across their entire lifecycle, including production, import, use, storage, and disposal. All operators handling hazardous substances, especially higher-risk categories, must comply with detailed regulatory requirements to protect human health, property, and the environment. Based on supplier verification, prohibited chemicals are not used in the supply base areas.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
1.1.2	Legal ownership of land and resource use rights shall be respected.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • CITES-listed species for Thailand • Royal Decree on Restricted Timber Species B.E. 2530 (1987) • National Forest Reserves Act (No. 3) B.E. 2528 (1985) • Forest Act B.E. 2484 (1941) <u>Means of Verification</u> • Document reviews (Timber Legality Risk Assessment Thailand/ FSC CNRA Thailand) • On-site audit/supplier verification • Interviews • Observation • GIS/Remote sensing

Risk Rating justification	• CITES-listed species for Thailand : Rubberwood (<i>Hevea brasiliensis</i>) is not a CITES-listed species in Thailand and is classified as an agricultural species rather than a timber species. • Royal Decree on Restricted Timber Species B.E. 2530 (1987)/ Ministerial Announcement B.E. 2563 (2020) on determine timber on the land with utilize license are not the restricted species : Rubberwood (<i>Hevea brasiliensis</i>) is an exotic species and is not restricted in Thailand. Harvesting, transport, and trade are generally allowed, except from public lands such as national parks or national forest reserves. • National Forest Reserves Act (No. 3) B.E. 2528 (1985) : In Thailand, the growing, harvesting, transportation, and trade of rubberwood (<i>Hevea brasiliensis</i>) in National Forest Reserves require specific permission. However, only the Forest Industry Organization (FIO) is allowed to grow rubberwood (<i>Hevea brasiliensis</i>) in National Forest Reserves. The FIO is not listed in the company's supplier list. On the other hand, the geolocation samples of the company's rubber supplier plots have been checked using QGIS with the 2020 forest and National Forest Reserve areas shapefiles. The results show that no plots are located within National Forest Reserve areas. • EU Timber Regulation (EUTR): Feedstock from the company's suppliers has been legally harvested, supplied, and produced in compliance with Thai timber legislation along the entire supply chain, as mentioned in Indicator 1.1.1.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
1.1.3	Feedstock shall be legally harvested, supplied and produced, including in compliance with CITES, EUTR and other applicable legal trade requirements.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Land Code B.E. 2497 (1954, 1999) • Agricultural Land Reform Act B.E. 2518 (1975) • National Forest Reserves Act (No. 3) B.E. 2528 (1985) • Forest Act B.E. 2484 (1941) • National Park Act B.E. 2504 (1961) <u>Means of Verification</u> • Document reviews (Timber Legality Risk Assessment Thailand/ FSC CNRA Thailand)

	- On-site audit/supplier verification - Interviews - Observation
Risk Rating justification	Land Code B.E. 2497 (1954, 1999) : Chanote deed, Nor Sor 4, Nor Sor 3, Sor Por Kor, Nikom, and Sor Kor are types of land under the Land Code. No harvesting or transportation permit is required for rubberwood (<i>Hevea brasiliensis</i>) grown on these types of land. The supplier verification found that only Chanote deeds (Nor Sor 4) and Sor Por Kor land titles were sourced from the company's suppliers. Agricultural Land Reform Act B.E. 2518 (1975) : This legislation allows farmers to live on and manage agricultural activities. Sor Por Kor is public land and a type of land title under this law. Rubberwood (<i>Hevea brasiliensis</i>) is an agricultural species. Harvesting and transportation are generally allowed without permission.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
1.1.4	Payments for harvest rights and feedstock, including duties, relevant royalties and taxes related to timber harvesting shall be complete and up-to-date.
Supply Base Verifiers	<u>Applicable laws and regulations</u> - Royal Decree on Restricted Timber Species B.E. 2530 (1987) - Ministerial Announcement B.E. 2563 (2020) on determine timber on the land with utilize license are not the restricted species - Land Code B.E. 2497 (1954, 1999) - Agricultural Land Reform Act B.E. 2518 (1975) - National Forest Reserves Act (No. 3) B.E. 2528 (1985) - The Revenue Code - Forest Act B.E. 2484 (1941) <u>Means of Verification</u> - Document reviews (Timber Legality Risk Assessment Thailand/FSC CNRA Thailand) - On-site audit/supplier verification - Interviews - Observation
Risk Rating justification	In Thailand, land is classified into private land and public or government land. The land which is recognized by the Land Coded

	B.E. 2497 (1954) is not considered as forest under the Forest Act B.E. 2484 (1941) and they are classified as a private land - and all timber species on private land are unrestricted species which is a free for harvesting, transporting, and trading according to the Forest Act B.E. 2484 (1941), amended B.E. 2562 (2019), section 7. On the other hand, other types of land are classified as public land where the harvesting permit is required for all restricted species, regardless of whether they are planted or from a natural forest. Rubberwood (<i>Hevea brasiliensis</i>) is an exotic species and is not restricted in Thailand. Harvesting and transport are generally allowed without any permission and payment. • A royalty must be paid for all species that require a harvesting permit, except for timber grown on private land. Rubberwood (<i>Hevea brasiliensis</i>) is an exotic species and is not restricted in Thailand; therefore, harvesting, transportation, and trade do not require permits. However, the growing, harvesting, transportation, and trade of rubberwood (<i>Hevea brasiliensis</i>) in National Forest Reserves require specific permission. Only the Forest Industry Organization (FIO) is authorized to grow rubberwood in National Forest Reserves, and the FIO is not listed in the company's supplier list. Furthermore, geolocation samples of the company's rubber supplier plots were verified using QGIS with the 2020 forest and National Forest Reserve areas shapefiles. The results confirm that none of the plots are located within National Forest Reserve areas. • The income and value added taxes (VAT) are regulated in the <i>Revenue Code</i>, but there is no specific legislation covering sale taxes on profits derived from sale of timber and forest products and harvesting activities. VAT is a sale tax on each stage of production and distribution. Any person or entity with annual turnover exceeding 1.8 million THB is subject to VAT. Those eligible must register to be a VAT-registered person or entity. Timber, wood and wood-related products are not exempt from VAT and are subject to VAT of 7%. A VAT registered person or entity is required to issue tax invoice every time transactions are made, showing details of the amount of VAT due. The company's suppliers whose annual income exceeds 1.8 billion THB are required to apply for a Value Added Tax (VAT) certificate, and withholding tax must be applied to all supplier tax invoices and submitted to the Revenue Department monthly. The Value Added Tax (VAT) certificate and withholding tax records were found during the supplier verification.
Risk Rating	Low Risk

Thailand
Songkhla Satun Trang
Phatthalung
NakhonSiThammarat

Indicator

1.1.5	There shall be adequate protection of the Supply Base from unauthorised and illegal activities, such as illegal logging, mining, and encroachment.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Royal Decree on Restricted Timber Species B.E. 2530 (1987) • Ministerial Announcement B.E. 2563 (2020) on determine timber on the land with utilize license are not the restricted species • Land Code B.E. 2497 (1954, 1999) • Agricultural Land Reform Act B.E. 2518 (1975) • National Forest Reserves Act (No. 3) B.E. 2528 (1985) • Electric Chainsaw Act B.E. 2545 (2002) • Forest Act B.E. 2484 (1941) • Ministerial Decree No. 11 (B.E. 2525) on the Control of Rubberwood Processing Facility using Mechanical Equipment • National Park Act B.E. 2504 (1961) • Minerals Act B.E. 2560 (2017) <u>Means of Verification</u> • Document reviews (Timber Legality Risk Assessment Thailand /FSC CNRA Thailand) • On-site audit/supplier verification • Interviews • Observation • GIS/Remote sensing
Risk Rating justification	• Green River Panels (Thailand) Co., Ltd materials are sourced from private land and Sor Por Kor areas, which are considered low-risk sources for harvesting in Thailand. The company's suppliers verified that only rubberwood is purchased, and that land title documents such as Chanote, Nor Sor 4, Nor Sor 3, Sor Por Kor, Nikom, Sor Kor, and Sor Por Khor are in place to ensure that no illegal wood is sourced from forested or protected areas. • The company's suppliers operate with a valid factory permit (Ror Ngor 4) and a timber processing permit for 13 species (Rubberwood). The competent authorities have an obligation to regularly inspect the operational areas to ensure legal compliance, and no illegal raw materials /activities are occurring within the permitted areas. The permitted areas are not expanded into non-permitted areas and are not located within primary forest or National Forest Reserve areas. In the case that illegal raw materials/ activities are found, the permit will be considered violated and may be terminated. • Geolocation samples of the company's rubber supplier plots were checked using QGIS with the 2020 forest and National Forest Reserve areas shapefiles to ensure that the rubber plantations are free from deforestation and encroachment. The results show that no plots are located within primary forest or National Forest Reserve

	areas.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.1.1	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • CITES listed species for Thailand • Royal Decree on Restricted Timber Species B.E. 2530 (1987) • Ministerial Announcement B.E. 2563 (2020) on determine timber on the land with utilize license are not the restricted species • Land Code B.E. 2497 (1954, 1999) • Agricultural Land Reform Act B.E. 2518 (1975) • National Forest Reserves Act (No. 3) B.E. 2528 (1985) • Forest Act B.E. 2484 (1941) • National Park Act B.E. 2504 (1961) • Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) • Wildlife Conservation and Protection Act B.E. 2535 (1992), as amended in B.E. 2562 (2019) <u>Means of Verification</u> • Document reviews (Timber Legality Risk Assessment Thailand/FSC CNRA Thailand) • On-site audit/supplier verification • Interviews • Observation • GIS/Remote sensing
Risk Rating justification	• Key species, habitats, ecosystems, and areas of high conservation value (HCV) in Thailand are located in primary forests, national parks, national forest reserves, and protected areas. These areas are subject to specific legal protection and enforcement by competent authorities, with strict penalties to ensure conservation. Relevant legislation includes the Royal Decree on Restricted Timber Species B.E. 2530 (1987), the National Forest Reserve Act (No. 3) B.E. 2528 (1985), the National Park Act B.E. 2504 (1961), and the Wildlife Conservation and Protection Act B.E. 2535 (1992), as amended in B.E. 2562 (2019).

	• Geen River Panels (Thailand) Co., Ltd materials are sourced from private land and Sor Por Kor areas, which are considered low-risk sources for harvesting in Thailand. The company's suppliers verified that only rubberwood is purchased, and that land title documents such as Chanote, Nor Sor 4, Nor Sor 3, Sor Por Kor, Nikom, Sor Kor, and Sor Por Khor are in place to ensure that no illegal wood is sourced from forested or protected areas. • Geolocation samples of the company's rubber supplier plots were checked using QGIS with the layers including primary forest, permanent forest, conservation forest, national park, indigenous peoples, and wildlife sanctuary layers. The verification results confirmed that none of the sampled rubber plots were located within these protected or restricted areas.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.1.2	Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • CITES listed species for Thailand • Royal Decree on Restricted Timber Species B.E. 2530 (1987) • Ministerial Announcement B.E. 2563 (2020) on determine timber on the land with utilize license are not the restricted species • Land Code B.E. 2497 (1954, 1999) • Agricultural Land Reform Act B.E. 2518 (1975) • National Forest Reserves Act (No. 3) B.E. 2528 (1985) • Forest Act B.E. 2484 (1941) • National Park Act B.E. 2504 (1961) • Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) • Wildlife Conservation and Protection Act B.E. 2535 (1992), as amended in B.E. 2562 (2019) <u>Means of Verification</u> • Document reviews (Timber Legality Risk Assessment Thailand/FSC CNRA Thailand) • On-site audit/supplier verification • Interviews • Observation • GIS/Remote sensing
Risk Rating justification	

	- Most rubber plantations in Songkhla, Satun, Trang, Phatthalung, and Nakhon Si Thammarat are located on private land and Sor Por Kor areas and are typically managed as monocultures. Green River Panels (Thailand) Co., Ltd. sources materials from these low-risk areas in Thailand. The company's suppliers confirmed that only rubberwood is purchased, and that valid land title documents (Chanote, Nor Sor 4, Nor Sor 3, Sor Por Kor, Nikom, Sor Kor, and Sor Por Khor) are in place to ensure that plantations are not located within primary forests, national parks, national forest reserves, or other protected areas, and to avoid impacts on key species, habitats, ecosystems, and High Conservation Value (HCV) areas. - Furthermore, geolocation samples of the company's rubber supplier plots were checked using QGIS with the layers including primary forest, permanent forest, conservation forest, national park, indigenous peoples, and wildlife sanctuary layers. The verification results confirmed that none of the sampled rubber plots were located within these protected or restricted areas.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.1.3	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	<u>Applicable laws and regulations</u> - CITES listed species for Thailand - Royal Decree on Restricted Timber Species B.E. 2530 (1987) - Ministerial Announcement B.E. 2563 (2020) on determine timber on the land with utilize license are not the restricted species - Land Code B.E. 2497 (1954, 1999) - Agricultural Land Reform Act B.E. 2518 (1975) - National Forest Reserves Act (No. 3) B.E. 2528 (1985) - Forest Act B.E. 2484 (1941) - National Park Act B.E. 2504 (1961) - Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) - Wildlife Conservation and Protection Act B.E. 2535 (1992), as amended in B.E. 2562 (2019) <u>Means of Verification</u> - Document reviews (Timber Legality Risk Assessment Thailand/FSC CNRA Thailand) - On-site audit/supplier verification - Interviews - Observation

	• GIS/Remote sensing
Risk Rating justification	• The objective of the laws and regulations mentioned above is to maintain or enhance key species, habitats, ecosystems, and areas of High Conservation Value (HCV) through the participation of multiple stakeholders. As noted above, key species, habitats, ecosystems, and areas of High Conservation Value (HCV) in Thailand are located in primary forests, national parks, national forest reserves, and other protected areas. • The company's suppliers confirmed that only rubberwood is purchased, and that valid land title documents (Chanote, Nor Sor 4, Nor Sor 3, Sor Por Kor, Nikom, Sor Kor, and Sor Por Khor) are in place to ensure that plantations are not located within primary forests, national parks, national forest reserves, or other protected areas, and to avoid impacts on key species, habitats, ecosystems, and High Conservation Value (HCV) areas. • Geospatial analysis was conducted using QGIS with primary forest, permanent forest, conservation forest, national park, indigenous peoples, and wildlife sanctuary layers. The results confirm that none of the sample plantations are located within these protected or restricted areas.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.2.1	Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Land Code B.E. 2497 (1954, 1999) • Agricultural Land Reform Act B.E. 2518 (1975) • National Forest Reserves Act (No. 3) B.E. 2528 (1985) • Forest Act B.E. 2484 (1941) • National Park Act B.E. 2504 (1961) • Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) • Wildlife Conservation and Protection Act B.E. 2535 (1992), as amended in B.E. 2562 (2019) • Water Resources Act B.E. 2561 (2018) <u>Means of Verification</u>

	• Document reviews (Timber Legality Risk Assessment Thailand/FSC CNRA Thailand/RAMSAR) • On-site audit/supplier verification • Interviews • Observation • GIS/Remote sensing
Risk Rating justification	• Forests: Geospatial analysis was conducted using QGIS with the forest shapefile. Verification confirmed that the samples of the company's rubber supplier plots are not located within forest areas. This means that there is a very low risk of rubber plantations being located within primary forests. In addition, the land acquisition has been verified through copies of land title documents (Chanode deed or Nor Sor 4, Nor Sor 3, Sor Por Khor, Nikom, and Sor Khor – Sor Por Khor), which show that the titles were officially issued before 2008. • Wetlands: Thailand currently has 14 sites designated as Wetlands of International Importance, covering a total area of 399,714 hectares. Within the company's supply base, three sites were identified: Kuan Ki Sian of Thale Noi (Songkhla), Hat Chao Mai Marine National Park (Trang), and the Ko Kra Archipelago (Nakhon Si Thammarat). All of these are protected areas, and relevant legislation is in place and enforced by the competent authorities. Geolocation samples of the company's rubber supplier plots were verified and found not to be located within these areas • Peatlands: Geospatial analysis was conducted using https://www.globalforestwatch.org. The company's rubber supplier plots were verified and found not to be located within these peatlands. However, the analysis results show that most peatlands within the company's supply base are located in coastal areas, which are mangrove forests, and these areas are not suitable for rubber plantations. • Highly biodiverse grasslands: Highly biodiverse grasslands in Thailand are found in mixed deciduous forests and montane areas. These areas are located within national parks, wildlife sanctuaries, and non-hunting areas. These habitats support rare wildlife and endemic plant species. Key sites include Doi Inthanon and Doi Pui (Chiang Mai), Khao Krachom (Ratchaburi, a possible OECM area), Phu Hin Rong Kla (Phitsanulok/Phetchabun), Huai Kha Khaeng Wildlife Sanctuary (Uthai Thani), and Thung Kamang in Phu Khiao Wildlife Sanctuary (Chaiyaphum). Within the company's supply base, one relevant protected area is Khao Banthad Wildlife Sanctuary, which covers Phatthalung, Trang, Satun, and Songkhla provinces. Geospatial analysis was conducted using QGIS with the wildlife sanctuaries shapefile. The company's rubber supplier plots were verified and found not to be located within these wildlife

	sanctuaries.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.2.2	Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Land Code B.E. 2497 (1954, 1999) • Agricultural Land Reform Act B.E. 2518 (1975) • National Forest Reserves Act (No. 3) B.E. 2528 (1985) • Forest Act B.E. 2484 (1941) • National Park Act B.E. 2504 (1961) • Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) • Wildlife Conservation and Protection Act B.E. 2535 (1992), as amended in B.E. 2562 (2019) • Water Resources Act B.E. 2561 (2018) • RAOT Good Agricultural Practice <u>Means of Verification</u> • Document reviews (Timber Legality Risk Assessment Thailand/FSC CNRA Thailand/RAMSAR) • On-site audit/supplier verification • Interviews • Observation • GIS/Remote sensing
Risk Rating justification	• The rubber plantations within the company's supply base are established on agricultural land and are mainly managed as monoculture systems by smallholder farmers. Latex is the primary product derived from plantation management, while rubberwood is a secondary product obtained during the replanting cycle, typically around 25–30 years. • The dominant ecosystem in the supply base is agricultural land rather than natural forest ecosystems. These agricultural ecosystems are actively managed and do not involve conversion of natural forests. Plantation management practices support ongoing productivity and land use continuity, while maintaining soil use for long-term cultivation cycles. • The Rubber Authority of Thailand (RAOT) is a government agency who responsible for the rubber sector includes the support of the farmer smallholder. The RAOT provided the training on the Good

	Agricultural Practice (GAP) maintained or enhanced the ecosystem is also integrated in the GAP in the rubber plantation for the smallholders in every region across the country includes the company supplied base area. This approached support the maintained or enhanced the ecosystem in the rubber plantation in the supplier base areas.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.2.3	Soil quality in the Supply Base shall be maintained or enhanced
Supply Base Verifiers	<u>Applicable laws and regulations</u> - Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) - Water Resources Act B.E. 2561 (2018) - RAOT Good Agricultural Practice <u>Means of Verification</u> - On-site audit/supplier verification - Interviews - Observation
Risk Rating justification	- Soil quality in the supply base is maintained through RAOT Good Agricultural Practice, including erosion control and appropriate site selection. Rubber plantation areas are not located near wastewater ponds and are established on flat land or slopes of less than 35 degrees. - For moderately sloped areas (15–35 degrees), terracing is applied to prevent erosion. Soil requirements include a topsoil depth of at least 1 meter and a pH not exceeding 5.5. In addition, the use of prohibited chemicals is strictly forbidden, including substances such as paraquat, sodium chlorate, and chlorpyrifos. - The RAOT regional staff are provided with training on Good Agricultural Practices (GAP) and monitoring to support sustainable rubber plantation management. - The Soil Doctor Volunteer Program (Mor Din Asa) is an initiative of the Land Development Department, Ministry of Agriculture and Cooperatives of Thailand, implemented through provincial land development stations nationwide. The program remains active and has been continuously implemented, and has been developed into the ‘Soil Doctor Volunteer 4.0’ program, which promotes the use of

	technology and soil science knowledge. Soil doctor volunteers provide guidance on soil improvement, fertilizer application based on soil analysis, and promote integrated farming systems or intercropping in rubber plantations to increase farmers' income. The program is also active within the supplier base areas to support rubber farmers.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.2.4	Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Land Code B.E. 2497 (1954, 1999) • Agricultural Land Reform Act B.E. 2518 (1975) • National Forest Reserves Act (No. 3) B.E. 2528 (1985) • Forest Act B.E. 2484 (1941) • National Park Act B.E. 2504 (1961) • Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) • Wildlife Conservation and Protection Act B.E. 2535 (1992), as amended in B.E. 2562 (2019) • Water Resources Act B.E. 2561 (2018) • RAOT Good Agricultural Practice <u>Means of Verification</u> • Document reviews (Timber Legality Risk Assessment Thailand/FSC CNRA Thailand/RAMSAR) • On-site audit/supplier verification • Interviews • Observation
Risk Rating justification	• In Thailand, there is no specific legislation or organization that directly regulates the removal of harvest residues and/or stumps to ensure it does not lead to irreversible negative impacts on ecosystems. However, in practice, the removal of harvest residues and stumps for land preparation and replanting is commonly carried out. Farmers are required to manage and maintain the ecosystem to ensure that these activities do not negatively affect new planting cycles. • The dominant ecosystem in the supply base is agricultural land rather than natural forest ecosystems. The harvesting of rubber trees for replanting includes the removal of harvest residues and stumps for

	land preparation. However, this practice does not result in negative impacts, as the areas are mainly managed as monoculture systems under established agricultural practices. According to supplier verification within the supply base, there have been no complaints or reported negative impacts on ecosystems related to the removal of harvest residues and stumps by suppliers.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.2.5	Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Supply Base Verifiers	<u>Applicable laws and regulations</u> - Land Code B.E. 2497 (1954, 1999) - Agricultural Land Reform Act B.E. 2518 (1975) - National Forest Reserves Act (No. 3) B.E. 2528 (1985) - Forest Act B.E. 2484 (1941) - National Park Act B.E. 2504 (1961) - Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) - Wildlife Conservation and Protection Act B.E. 2535 (1992), as amended in B.E. 2562 (2019) - Water Resources Act B.E. 2561 (2018) - Groundwater Act B.E. 2520 (1977) - RAOT Good Agricultural Practice <u>Means of Verification</u> - Document reviews (Timber Legality Risk Assessment Thailand/FSC CNRA Thailand/RAMSAR) - On-site audit/supplier verification - Interviews - Observation
Risk Rating justification	Groundwater: Rubber farmers in the supplier base areas who wish to use groundwater must obtain permission. No person is allowed to conduct groundwater extraction activities in designated groundwater zones without obtaining a license. Under the Groundwater Act B.E. 2520 (1977), any person who drills or uses groundwater without a license is subject to imprisonment of up to 6 months, a fine of up to

	20,000 THB, or both. This approach contributes to maintaining the quality of groundwater, surface water, and downstream water resources. • Surface water and downstream water: Public water resources in the supplier base areas are common property. Individuals have the right to use or store water as necessary for activities on their own land, provided that such use does not cause inconvenience or damage to others who may also rely on the same water resources. This approach contributes to maintaining the quality of groundwater, surface water, and downstream water resources. • The management practice of the rubber farmer in the supplier base areas through RAOT Good Agricultural Practices (GAP), including erosion control, appropriate site selection (avoiding wastewater ponds), slope management (less than 35°, with terracing for slopes of 15–35°), and soil requirements such as a minimum topsoil depth of 1 meter and a pH not exceeding 5.5. The use of hazardous chemicals (e.g., paraquat, sodium chlorate, and chlorpyrifos) is strictly prohibited. These practices contribute to maintaining the quality of groundwater, surface water, and downstream water resources.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.2.6	Air emissions shall comply with national legislation or in the absence of national legislation with industry best practice.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Factory Act BE 2535 (1992) • Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) • Labour Protection Act B.E. 2541 (1998) • Occupational Safety, Health and Environment Act, 2011 <u>Means of Verification</u> • Document reviews • On-site audit/supplier verification • Interviews • Observation
Risk Rating justification	• Rubberwood processing factories are classified as facilities required to report Air Pollution Emission (Form Ror Wor 3) under the

	Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992). • Authorities inspect air emissions through annual reports (Ror Wor 3), on-site factory inspections, and accredited laboratory testing using standard methods such as isokinetic sampling. If emissions exceed the legal limits, factories may be required to implement corrective actions or temporarily suspend operations. Non-compliance, including failure to submit or incorrect reporting, may result in fines under the Factory Act, up to 20,000 THB. • As a result of the supplier base evaluation, all company suppliers in the supply base areas prepare and submit the Air Pollution Emission Report (Form Ror Wor 3) and maintain proper records. • The above approach concludes that the supplier areas are low risk in terms of air emissions and comply with national legislation or, in the absence of such legislation, with industry best practices
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.2.7	Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) • Labour Protection Act B.E. 2541 (1998) • Occupational Safety, Health and Environment Act, 2011 • Hazardous Substances Act B.E. 2535 (1992) • RAOT Good Agricultural Practice <u>Means of Verification</u> • Document reviews (Timber Legality Risk Assessment Thailand/FSC CNRA Thailand) • On-site audit/supplier verification • Interviews • Observation
Risk Rating justification	• Hazardous Substances Act B.E. 2535 (1992): The law empowers the government to strictly control hazardous substances throughout their entire lifecycle, including production, import, use, storage, and disposal. All operators handling hazardous substances, especially higher-risk categories, are required to comply with detailed regulatory requirements to protect human health, property, and the

	environment. Based on supplier verification, prohibited chemicals (chlordimeform, leptophos, DDT) are not used within the supply base, either in rubber processing or at the plantation level. - In the rubber sector, the use of pesticides is relatively low or almost not practiced due to the selection of suitable rubber varieties that are resistant to diseases and pests, in accordance with official recommendations. Rubber varieties are selected based on the guidance of the Rubber Authority of Thailand (RAOT) Good Agricultural Practices (GAP), which already integrate Integrated Pest Management (IPM). This includes the designation or announcement of areas where rubber planting is prohibited in cases of disease outbreaks. - In cases where pesticides are used by the suppliers in the supplier base areas, the safety data sheets are available with the proper storage, operators provide personal protective equipment (PPE) to workers in accordance with the Occupational Safety, Health and Environment Act B.E. 2554 (2011)
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.2.8	Waste shall be disposed of in an environmentally appropriate manner.
Supply Base Verifiers	<u>Applicable laws and regulations</u> - Factory Act BE 2535 (1992) - Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) - Occupational Safety, Health and Environment Act, 2011 - Hazardous Substances Act B.E. 2535 (1992) - RAOT Good Agricultural Practice <u>Means of Verification</u> - On-site audit/supplier verification - Interviews - Observation
Risk Rating justification	Plantation level: Waste in rubber plantations in the supply base areas consists mainly of general waste and recyclable materials such as food and beverage containers. There are no chemical containers, as the main product is field latex. Waste is collected and disposed of in community bins and managed by the local administrative

	organization (Subdistrict Administrative Organization, SAO). The waste management is also part of the RAOT's Good Agricultural Practices (GAP). • Factory level: Waste in suppliers' facilities within the supply base areas is categorized into general waste, recyclable materials such as food and beverage containers, and industrial waste. General waste and recyclable materials are managed by the local administrative organization (Subdistrict Administrative Organization, SAO), while industrial waste is managed by licensed buyers in accordance with the Factory Act B.E. 2535 (1992)
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.2.9	Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Rubber Authority of Thailand Act B.E. 2558 (2015) • Rubber Replanting Aid Fund (ORRAF) <u>Means of Verification</u> • On-site audit/supplier verification • Interviews • Observation
Risk Rating justification	• There is no specific legislation defining the level of harvesting for the rubber wood. Clear-cutting is the harvesting method used for rubber trees in Thailand to support replanting when the trees reach an age of 25–30 years. • Farmers who wish to apply for replanting support or subsidies from the Rubber Authority of Thailand (RAOT) – Rubber Replanting Aid Fund (ORRAF) must be Thai nationals registered as rubber farmers with RAOT and must have legal ownership or lawful possession of the rubber plantation land. The plantation is generally required to be at least 25 years old or in a degraded condition with low productivity. Replanting support may be provided in various forms, including replanting funds, improved rubber varieties, economically important tree species, or sustainable rubber agroforestry systems. In 2025, the program supported replanting over approximately 55,469 hectares. This approach helps ensure the sustainability of rubber plantations within the supply base areas. This has been assessed

	and confirmed as low risk for this indicator within the company's supply base areas
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.2.10	Harvested areas shall be regenerated
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Rubber Authority of Thailand Act B.E. 2558 (2015)\ • Rubber Replanting Aid Fund (ORRAF) <u>Means of Verification</u> • On-site audit/supplier verification • Interviews • Observation
Risk Rating justification	• As of early 2024, the Rubber Authority of Thailand (RAOT) has registered more than 1.6 million smallholder rubber farmers in its system • Farmers who wish to apply for replanting support or subsidies from the Rubber Authority of Thailand (RAOT) – Rubber Replanting Aid Fund (ORRAF) must be Thai nationals registered as rubber farmers with RAOT and must have legal ownership or lawful possession of the rubber plantation land. The plantation is generally required to be at least 25 years old or in a degraded condition with low productivity. Replanting support may be provided in various forms, including replanting funds, improved rubber varieties, economically important tree species, or sustainable rubber agroforestry systems. In 2025, the program supported replanting over approximately 55,469 hectares. This approach helps ensure the sustainability of rubber plantations within the supply base areas. This has been assessed and confirmed as low risk for this indicator within the company's supply base areas
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.2.11	The impacts of natural processes such as fires, pests and diseases shall be managed.

Supply Base Verifiers	<u>Applicable laws and regulations</u> • RAO Good Agricultural Practice • Disaster Prevention and Mitigation Act B.E. 2550 (2007) • Department of Agriculture (DOA) regulations on pesticides • Occupational Safety, Health and Environment Act, 2011 • Rubber Control Act B.E. 2542 (1999) <u>Means of Verification</u> • On-site audit/supplier verification/supplier verification • Interviews • Observation
Risk Rating justification	• Occupational Safety, Health and Environment Act B.E. 2554 (2011), together with the Ministerial Regulations on Fire Prevention and Suppression B.E. 2555 (2012) and its related amendment in B.E. 2556 (2013), require employers to provide employees with fire evacuation and basic firefighting drills at least once a year. Based on supplier verification in the supply base area, suppliers have already provided Firefighting and Emergency Evacuation Training with proper records. • Rubber Control Act B.E. 2542 (1999): In the event of a rubber disease outbreak, the Minister may declare a rubber planting prohibition zone, and once such a zone is announced, no person is permitted to plant rubber trees within that area. There has been no such announcement within the supply base area. • The Rubber Authority of Thailand (RAOT) Good Agricultural Practices (GAP) already integrate Integrated Pest Management (IPM) and provide training within the supply base area. • Low risk is concluded for this criterion.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
2.2.12	Genetically modified trees shall not be used.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Plant Quarantine Act B.E. 2507 (1964) • Plant Act B.E. 2518 (1975) • Plant Varieties Protection Act B.E. 2542 (1999) <u>Means of Verification</u> • Document reviews (FSC CNRA Thailand) • On-site audit/supplier verification

	• Interviews • Observation
Risk Rating justification	• According to the FSC Centralized National Risk Assessment for Thailand, no GM tree species are authorized for cultivation or field testing. All rubber trees in Thailand are conventionally bred clones developed through traditional breeding methods for yield, disease resistance, and latex quality. • The Rubber Authority of Thailand (RAOT) promotes only approved non-GM clones (e.g., RRIM 600, PB 260) through its planting and replanting subsidy programs, and clone certification and plantation registration are required under RAOT and ORRAF systems to ensure compliance. GP sources feedstock exclusively from RAOT-registered plantations and rubberwood processing residues, ensuring no GM material is present in the supply base. Based on this regulatory framework and institutional control systems,
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
3.1.1	LULUCF emissions shall be accounted for through one of the following routes: Route A Feedstock may be sourced from a country of origin which is party to the Paris Agreement, and which has submitted a Nationally Determined Contribution to the United Nations Framework Convention on Climate Change (UNFCCC) covering carbon emissions and removals from agriculture, forestry and land use which ensure the changes in carbon stock associated with biomass harvest are counted towards the country's commitment to reduce or limit greenhouse gas emissions, or Route B Feedstock may be sourced from a country of origin which is party to the Paris Agreement and has national or sub-national laws in place (developed in accordance with Article 5 of the Paris Agreement and applicable in the area of harvest), to conserve and enhance carbon stocks and sinks, and provided there is evidence that reported LULUCF-sector emissions do not exceed removals, or Route C Feedstock may be sourced from a Supply Base where an assessment demonstrates that both the carbon stock is stable, and the forests' capacity to act as a carbon sink is stable or increasing over the long term.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • The National Forest Policy (1985, updated 2019) • Forest Act B.E. 2484 (1941) • National Forest Reserves Act (No. 3) B.E. 2528 (1985) • National Park Act B.E. 2504 (1961) <u>Means of Verification</u> • Document reviews

Risk Rating justification	- As part of the Paris Agreement, the government is obligated to develop its Nationally Determined Contribution (NDC), which outlines climate action initiatives aimed at reducing emissions and adapting to climate impacts. Currently, the second updated NDC for the period 2021-2023 was submitted in 2022. This second NDC covers the energy, industrial processes and product use, agriculture, and waste sectors, while excluding land use, land-use change, and forestry. - However, the Long-term Low Greenhouse Gas Emission Development Strategy (LT-LEDS) was revised and submitted in 2022 to establish a comprehensive plan of action for the implementation of the NDC. Within this strategy, the forestry sector is identified as a crucial component of long-term mitigation efforts, particularly in enhancing carbon sinks. This approach emphasizes the involvement of local communities and the private sector in forest plantation. - On the other hand, the National Forest Policy was adopted to ensure the sustainable management of forest resources in Thailand, aiming to increase forest area coverage to 55% (282,216 km²) of the total land area by 2037. This target includes 35% natural forest, 15% economic forest, and 5% urban and suburban green spaces. - Regarding prevention measures, Thailand strictly enforces the Factory Act B.E. 2535 (1992), National Forest Reserves Act (No. 3) B.E. 2528 (1985), and National Park Act B.E. 2504 (1961). Monitoring and inspection systems are implemented to prevent forest encroachment and deforestation for rubber plantation expansion throughout the country. In addition, sustainable rubber cultivation is promoted through financial support for replanting after the economic lifespan of rubber trees (25–30 years) under the Office of the Rubber Replanting Aid Fund (ORRAF). As mentioned above, Thailand and the feedstock sources within the company's supply base contribute to carbon stability and long-term carbon stock enhancement.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
3.2.1	All feedstock sourcing shall be consistent with either of these two options: Option A. Feedstock may be sourced from Supply Bases where an assessment of the Supply Base shows that the forest carbon stocks are stable or increasing, or Option B. Feedstock may be sourced, if the assessment shows that the forest carbon stocks are declining in the Supply Base, provided that the decline is due to natural processes (fire, pests etc.), and sourcing of feedstock has the aim to recover feedstock that would otherwise be lost or to assist regeneration.

Supply Base Verifiers	<u>Applicable laws and regulations</u> • The National Forest Policy (1985, updated 2019) • Forest Act B.E. 2484 (1941) • National Forest Reserves Act (No. 3) B.E. 2528 (1985) • National Park Act B.E. 2504 (1961) <u>Means of Verification</u> • Document reviews • Satellite imagery/globalforestwatch.org
Risk Rating justification	• Currently, there are no official assessment reports or satellite imagery from Global Forest Watch that clearly demonstrate whether forest carbon stocks in the company's supplier base areas (Songkhla, Satun, Trang, Phatthalung, and Nakhon Si Thammarat) are stable or increasing. • However, based on the Tree Cover Gain analysis from Global Forest Watch for the years 2001–2020, there is clear evidence of increased tree cover within these areas. This increase contributes directly to higher carbon stocks, as calculated from both above-ground biomass and below-ground biomass. • In addition, Thailand has implemented strict preventive and regulatory measures, including enforcement of the Factory Act B.E. 2535 (1992), National Forest Reserves Act (No. 3) B.E. 2528 (1985), and National Park Act B.E. 2504 (1961). Monitoring and inspection systems are also in place to prevent forest encroachment and deforestation in the areas. Therefore, it can be concluded that the criteria related to forest carbon stocks within the company's supplier base areas can be classified as low risk.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
3.2.2	Primary feedstock shall not be sourced from forest areas where site productivity is low and, according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Rubber Control Act B.E. 2542 (1999) <u>Means of Verification</u> • Document reviews

Risk Rating justification	The southern region, which serves as the company's feedstock supply base area, is recognized as the primary rubber cultivation region of Thailand. According to a report from the Office of Agricultural Economics under the Ministry of Agriculture and Cooperatives, the region contains approximately 2.1 million hectares of rubber plantation area, representing about 57% of the country's total rubber cultivation area. In terms of timber productivity, the average yield is approximately 212.5 tons per hectare. Furthermore, Songkhla, Satun, Trang, Phatthalung, and Nakhon Si Thammarat are not classified by the Ministry of Agriculture and Cooperatives as prohibited areas for rubber cultivation due to disease outbreaks that could negatively affect growth rates and productivity, in accordance with the Rubber Control Act B.E. 2542 (1999).
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
3.2.3	feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Supply Base Verifiers	<u>Applicable laws and regulations</u> - Forest Act B.E. 2484 (1941) - National Forest Reserves Act (No. 3) B.E. 2528 (1985) - National Park Act B.E. 2504 (1961) - Rubber Control Act B.E. 2542 (1999) - Land Code B.E. 2497 (1954, 1999) - Agricultural Land Reform Act B.E. 2518 (1975) <u>Means of Verification</u> - Document reviews - Geolocation - Deforestation-free verification/QGIS
Risk Rating justification	Rubber plantations established in illegal areas, such as national forest reserves, national park areas, or state-owned land without legally recognized land rights, are considered prohibited cultivation areas under the Ministerial Notifications and Section 5 of the Rubber Control Act B.E. 2542 (1999). Rubber cultivation must be carried out only on land with legal ownership or lawful land tenure rights, supported by valid land title documents such as Chanote title deed

	(Nor Sor 4), Nor Sor 3, Sor Por Kor, Nikom, and Sor Kor 1 / Sor Por Kor documents, in accordance with the Land Code B.E. 2497 (1954) and the Agricultural Land Reform Act B.E. 2518 (1975). In Thailand, areas with high carbon stocks and high conservation value (HCV) are primarily located within national forest reserves, national parks, primary forests, and wildlife sanctuaries. According to the supplier verification results, all company suppliers' source rubberwood from plantations supported by legally recognized land title documents, including Chanote title deeds (Nor Sor 4), Nor Sor 3, Sor Por Kor, Nikom, and Sor Kor 1 / Sor Por Kor documents. In addition, sample geolocations of rubber plantation plots were verified for deforestation-free compliance using QGIS together with spatial data layers, including primary forest, permanent forest, conservation forest, national park, indigenous peoples, and wildlife sanctuary layers. The verification results confirmed that none of the sampled rubber plots were located within these protected or restricted areas.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
3.3.1	Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.
Supply Base Verifiers	<u>Applicable laws and regulations</u> - Forest Act B.E. 2484 (1941) - National Forest Reserves Act (No. 3) B.E. 2528 (1985) - National Park Act B.E. 2504 (1961) - Rubber Control Act B.E. 2542 (1999) - Land Code B.E. 2497 (1954, 1999) - Agricultural Land Reform Act B.E. 2518 (1975) <u>Means of Verification</u> - Document reviews - On-site audit/supplier verification - Interviews - Observation
Risk Rating justification	According to supplier verification, there is a significant price difference between roundwood used for sawtimber and wood used for firewood. Roundwood with a diameter greater than 4 inches is classified as sawtimber, which is considered a high-value material product, while wood with a diameter of less than 4 inches is classified

	as firewood or biomass material. In addition, during supplier verification at log yards, no rubber stumps were observed at the facilities. All suppliers confirmed that there is no intention to use stumps, as this would require heavy machinery for the processing. Therefore, this criterion is concluded to be low risk.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.1.1	Freedom of association and the right to collective bargaining shall be respected in the workplace.
Supply Base Verifiers	<u>Applicable laws and regulations</u> - Labour Protection Act B.E. 2541 (1998) <u>Means of Verification</u> - Document reviews - On-site audit/supplier verification - Interviews - Observation
Risk Rating justification	- According to the Labour Protection Act B.E. 2541 (1998), employers with 50 or more employees are required to establish a Workplace Welfare Committee. The committee must consist of at least five members elected by employees to jointly consult and oversee employee welfare matters together with the employer. Meetings between both parties must be held at least once every three months. Main duties are to consult with the employer on welfare matters, provide recommendations on welfare improvements, and monitor and review the implementation of employee welfare arrangements. - According to supplier verification, suppliers with 50 or more employees have established a Workplace Welfare Committee, with a formal Notification on the Appointment of the Workplace Welfare Committee in place. All employees participate in the election of their representatives to the Workplace Welfare Committee. - In the case of suppliers with fewer than 50 employees, employee interviews did not identify any evidence of restrictions on freedom of association or complaints regarding the right to collective bargaining. - This practice supports and contributes to the respect of freedom of

	association and the right to collective bargaining.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.1.2	Forced or compulsory labour shall not be used.
Supply Base Verifiers	<u>Applicable laws and regulations</u> - Labour Protection Act B.E. 2541 (1998) <u>Means of Verification</u> - Document reviews - On-site audit/supplier verification - Interviews - Observation
Risk Rating justification	- According to the Labour Protection Act B.E. 2541 (1998), forced labour refers to any situation in which an employer compels an employee to work against their will. Employers are prohibited from threatening, confiscating important documents, or detaining workers in order to force them to work. The law also establishes minimum labour standards to protect employees' rights and prevent human rights violations. - Violations of the law are subject to both civil and criminal penalties. In addition, employers with 10 or more employees are required to issue workplace regulations governing working conditions. - According to supplier verification results, the company's suppliers provide an employee suggestion box, which is collected monthly for review and follow-up on related issues. The Workplace Employment and Working Conditions Form (Kor.Ror.11) indicates compliance with minimum working hour requirements, and pay slips confirm the payment of overtime wages.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.1.3	Child labour shall not be used.

Supply Base Verifiers	<u>Applicable laws and regulations</u> - Labour Protection Act B.E. 2541 (1998) <u>Means of Verification</u> - Document reviews - On-site audit/supplier verification - Interviews - Observation
Risk Rating justification	- According to the Labour Protection Act B.E. 2541 (1998) (and its amendments), employers are strictly prohibited from employing children under 15 years of age in any form of work in order to prevent child labour and protect children's rights. Violations are subject to both imprisonment and fines. - For workers aged 15 to under 18 years, employment is permitted under specific conditions, including notification to the labour inspector within 15 days of commencement of employment and restrictions on hazardous work or working hours as prescribed by law. - According to supplier verification results, the Workplace Employment and Working Conditions Form (Kor.Ror.11) confirms that all company suppliers comply with the minimum employment age requirement of not less than 15 years. This is further supported by sample records, including copies of national ID cards, and the company employee register. In addition, workplace observations found no workers aged 15 to under 18 engaged in hazardous work. In this regard, the conclusion of this criterion is low risk.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.1.4	Workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement.
Supply Base Verifiers	<u>Applicable laws and regulations</u> Labour Protection Act B.E. 2541 (1998) <u>Means of Verification</u>

	• Document reviews • On-site audit/supplier verification • Interviews • Observation
Risk Rating justification	• According to the Labour Protection Act B.E. 2541 (1998) (as amended), employers are prohibited from engaging in unfair discrimination against employees on the basis of gender, race, nationality, religion, or age. This includes unequal treatment between male and female employees in terms of employment conditions, wages, or welfare benefits, which are fundamental rights enforced by law. • Employers must ensure equal treatment of male and female employees in employment practices. Where the nature of work is the same or of equal value, wages, welfare, and other benefits must also be equal. Discrimination based on personal characteristics such as race, nationality, disability, or age is strictly prohibited. The law also ensures that both Thai and migrant workers are entitled to equal basic labour rights. • Any violation of non-discrimination principles is considered an offence under labour protection law and may be subject to penalties as prescribed in the penalty provisions of the Act. • According to supplier verification results, all company suppliers comply with non-discrimination requirements. Complaint mechanisms and records have not identified any issues related to discrimination. Training records also indicate that both male and female employees are treated equally. In this regard, the conclusion of this criterion is low risk.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.1.5	Wages paid to workers shall meet or exceed the legal minimum wage or where there is no statutory minimum wage industry norms shall be met or exceeded
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Labour Protection Act B.E. 2541 (1998) • Wage Council Announcement on the minimum wage (14) B.E. 2568 (2026) <u>Means of Verification</u>

	• Document reviews • On-site audit/supplier verification • Interviews • Observation
Risk Rating justification	Wage Council Announcement on the minimum wage (14) B.E. 2568 (2026): The announcement mentions a minimum wage of 345 THB/day for Trang, 380 THB/day for Songkhla, 348 THB/day for Phatthalung, 347 THB/day for Satun, and 349 THB/day for Nakhon Si Thammarat. According to the supplier verification, all suppliers are paying wages not lower than the minimum wage specified in the announcement based on their location (Employment and Working Conditions Form (Kor Ror 11)/salary paying slips).
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.1.6	Working hours shall comply with legal requirements.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Labour Protection Act B.E. 2541 (1998) <u>Means of Verification</u> • Document reviews • On-site audit/supplier verification • Interviews • Observation
Risk Rating justification	• According to the Labour Protection Act B.E. 2541 (1998), the minimum labour standards are as follows: working hours are generally not more than 8 hours per day or as prescribed by ministerial regulations; employees are entitled to at least 1 rest day per week; sick leave is granted as medically necessary (with paid sick leave not exceeding 30 days); and annual leave must be at least 6 working days per year after completing one year of employment. • According to supplier verification, all suppliers' Employment and Working Conditions Form (Kor.Ror.11) and employee time sheets show that working hours are in accordance with the Labour Protection Act B.E. 2541 (1998).
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.1.7	Workers shall have access to health care provisions, sickness benefits, retirement benefits, invalidity benefits, death benefits, and workers' compensation
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Labour Protection Act B.E. 2541 (1998) • Social Security Act B.E. 2533 (1990) • Workmen's Compensation Act B.E. 2537 (1994) <u>Means of Verification</u> • Document reviews • On-site audit/supplier verification • Interviews • Observation
Risk Rating justification	• Social Security Act B.E. 2533 (1990): The employers in Thailand are required to register themselves and their employees with the Social Security Office. They must submit monthly social security contribution reports (Form SSO 1-10) and pay contributions for both employers and employees. All the suppliers are maintained the social security contribution reports (Form SSO 1-10) in the place during the supplier verification. • Workmen's Compensation Act B.E. 2537 (1994): Employers are required to register with the Workmen's Compensation Fund, pay annual contributions to the Fund, and report relevant employee and workplace information as required by the Social Security Office. The results of the supplier verification show that all company suppliers are compliant with this regulation and maintain payment receipt evidence. • The Labour Protection Act B.E. 2541 (1998) (as amended), migrant workers are entitled to the same fundamental labour rights and welfare protections as Thai workers without discrimination. Employers must ensure equal treatment in employment conditions, wages, and welfare benefits for work of equal value, regardless of nationality, race, gender, religion, disability, or age. Any form of unequal treatment based on personal characteristics is strictly prohibited under the law. • According to supplier verification results, all company suppliers provide basic Social Security and Workmen's Compensation coverage for all employees in accordance with the Social Security Act B.E. 2533 (1990) and the Workmen's Compensation Act B.E. 2537 (1994), covering both Thai and migrant workers without discrimination, in line with the Labour Protection Act B.E. 2541

	(1998). In this regard, the conclusion of this criterion is low risk.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.1.8	Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP Standards relevant to their responsibilities.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Labour Protection Act B.E. 2541 (1998) • Occupational Safety, Health and Environment Act B.E. 2554 (2011) <u>Means of Verification</u> • Document reviews • On-site audit/supplier verification • Interviews
Risk Rating justification	• Training in workplaces is mainly governed by the Occupational Safety, Health and Environment Act B.E. 2554 (2011), which requires employers to provide safety training, and the Labour Protection Act B.E. 2541 (1998), which grants employees the right to take leave for training purposes. However, the legislation does not specify requirements for training on other aspects, such as chain of custody. • Green River Panel has an annual training plan for 2026 to train all workers to enable them to implement the requirements of all elements of the SBP Standards relevant to their responsibilities. However, the company's suppliers have not established such a plan, as they are neither SBP applicants nor certificate holders.
Risk Rating	Specified Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.1.9	Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Labour Protection Act B.E. 2541 (1998)

	<u>Means of Verification</u> • Document reviews • On-site audit/supplier verification • Interviews • Observation
Risk Rating justification	• The management of grievances and labour disputes in Thailand is governed under the Labour Protection Act B.E. 2541 (1998) (as amended), which emphasizes fairness, negotiation, and mediation prior to legal proceedings. Employers are required to establish workplace regulations that clearly define grievance procedures, enabling employees to raise concerns or complaints without fear of retaliation. • In cases of complaints such as unfair dismissal, harassment, or non-compliance with statutory welfare requirements, employers must conduct fair and impartial investigations. If disputes cannot be resolved internally, employees have the right to file a complaint with the labour inspector. • According to supplier verification results, all company suppliers have established complaint mechanisms (grievance procedures) and maintain related records in place.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.1.10	Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Labour Protection Act B.E. 2541 (1998) • Occupational Safety, Health and Environment Act B.E. 2554 (2011) <u>Means of Verification</u> • On-site audit/supplier verification • Interviews • Observation
Risk Rating justification	• Based on supplier verification results, safeguards to protect workers' health and safety are implemented through compliance with relevant Thai legislation, including the Labour Protection Act B.E. 2541 (1998), the Occupational Safety, Health and Environment Act B.E. 2554

	(2011), and the Hazardous Substances Act B.E. 2535 (1992). • However, the supplier verification found that Green River Wood & Lumber Manufacturing (Thailand) Co., Ltd have not fully established and consistently implemented the required policies and procedures. While the other suppliers some suppliers have occupational health and safety (OHS) measures in place—such as safety training, provision of personal protective equipment (PPE), fire evacuation training, and safety signage—implementation is not uniform across all suppliers. Although controls over hazardous substances are in place and no prohibited chemicals are used in the supply base areas, the inconsistency in OHS system implementation represents a specified risk.
Risk Rating	Specified Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.2.1	Negative social and community impacts shall be identified and avoided.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992). <u>Means of Verification</u> • Document reviews • On-site audit/supplier verification • Interviews • Observation
Risk Rating justification	• Negative social and community impacts are identified and avoided through compliance with the Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992). Under this regulation, suppliers are required to monitor and report environmental impacts, including Water Pollution Discharge Reports (Ror Wor 2) and Air Pollution Emission Reports (Ror Wor 3). • Supplier verification confirms that all company suppliers comply with these reporting requirements and maintain the relevant supporting documentation. This environmental monitoring and compliance system helps to identify, control, and prevent potential negative impacts on surrounding communities. • On the other hand, complaint records and stakeholder consultation records have not identified any issues related to negative social and community impacts.

Risk Rating	Low Risk
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Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.2.2	Feedstock sourcing shall positively contribute to the local economy, including employment.
Supply Base Verifiers	<u>Applicable laws and regulations</u> - Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992). <u>Means of Verification</u> - Document reviews - On-site audit/supplier verification - Interviews - Observation
Risk Rating justification	- Feedstock sourcing positively contributes to the local economy through local employment, subcontracting, and raw material procurement. Rubberwood is sourced from farmers within the supplier areas, supporting local rubber plantation owners and strengthening rural livelihoods. Harvesting and cutting activities are carried out by local workers and subcontractors, generating job opportunities within the community. - Transportation of raw materials is also conducted by local logistics providers, further supporting local businesses. In addition, primary processing and manufacturing activities create additional employment opportunities in the area, contributing to skills development and income generation. - Overall, the feedstock sourcing system integrates local sourcing, harvesting, transportation, and processing, thereby promoting job creation and contributing positively to the local economy in line with sustainable sourcing principles.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.2.3	Food, water supply or high conservation values (HCV) that are essential for the fulfilment of basic needs of communities shall be maintained or enhanced
Supply Base Verifiers	<u>Applicable laws and regulations</u>

	• Forest Act B.E. 2484 (1941) • National Forest Reserves Act (No. 3) B.E. 2528 (1985) • National Park Act B.E. 2504 (1961) • Rubber Control Act B.E. 2542 (1999) • Land Code B.E. 2497 (1954, 1999) • Agricultural Land Reform Act B.E. 2518 (1975) • Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) <u>Means of Verification</u> • Document reviews • Geolocation • Deforestation-free verification/QGIS
Risk Rating justification	• In Thailand, food and water or HCV areas are mainly located within national forest reserves, national parks, primary forests, and wildlife sanctuaries. Supplier verification confirms that all company suppliers source rubberwood only from plantations supported by legally recognized land title documents, such as Chanote (Nor Sor 4), Nor Sor 3, Sor Por Kor, Nikom, and Sor Kor 1 / Sor Por Kor. • Geolocation verification using QGIS and spatial layers of protected areas (including primary forests, conservation forests, national parks, indigenous areas, and wildlife sanctuaries) confirmed that none of the sampled rubber plantations are located within protected or restricted zones. • In addition, the establishment of rubber plantations in illegal areas such as national forest reserves, national parks, or state land without legal rights is strictly prohibited under the Rubber Control Act B.E. 2542 (1999), and land use must comply with the Land Code B.E. 2497 (1954) and the Agricultural Land Reform Act B.E. 2518 (1975). • Furthermore, environmental quality is regulated under the Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992), which requires monitoring and reporting of environmental impacts, including water and air pollution. These measures support the protection and maintenance of essential natural resources, ensuring that food, water supply, and HCV areas are not degraded but are maintained or enhanced for community use. • On the other hand, complaint records and stakeholder consultation records have not identified any issues related to negative impact to food, water supply and the HCV in the supply base areas.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.2.4	Legal, customary, and traditional tenure and use rights of Indigenous Peoples and local communities related to the Supply Base shall be identified, documented, and respected.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Forest Act B.E. 2484 (1941) • National Forest Reserves Act (No. 3) B.E. 2528 (1985) • National Park Act B.E. 2504 (1961) • Rubber Control Act B.E. 2542 (1999) • Land Code B.E. 2497 (1954, 1999) • Agricultural Land Reform Act B.E. 2518 (1975) <u>Means of Verification</u> • Document reviews • Geolocation • Deforestation-free verification/QGIS
Risk Rating justification	• Supplier verification confirms that all company suppliers source rubberwood only from plantations supported by legally recognized land title documents, such as Chanote (Nor Sor 4), Nor Sor 3, Sor Por Kor, Nikom, and Sor Kor 1 / Sor Por Kor. • Geolocation verification using QGIS and spatial data layers for indigenous peoples' areas confirmed that none of the sampled rubber plantations are located within indigenous peoples' areas. • The complaint records and stakeholder consultation records have not identified any issues related to legal, customary, or traditional tenure and use rights of Indigenous Peoples and local communities in the company's supply base areas.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.2.5	Mechanisms shall be in place for resolving grievances and disputes relating to tenure and use rights of the forest and other land management practices.
Supply Base Verifiers	<u>Applicable laws and regulations</u> • Forest Act B.E. 2484 (1941) • National Forest Reserves Act (No. 3) B.E. 2528 (1985) • National Park Act B.E. 2504 (1961) • Rubber Control Act B.E. 2542 (1999) • Land Code B.E. 2497 (1954, 1999)

	- Agricultural Land Reform Act B.E. 2518 (1975) Means of Verification - Document reviews - Geolocation - Deforestation-free verification/QGIS
Risk Rating justification	- Green River Panel and its suppliers source rubberwood only from areas supported by legally recognized land title documents, including Chanote (Nor Sor 4), Nor Sor 3, Sor Por Kor, Nikom, and Sor Kor 1 / Sor Por Kor, which are not prohibited areas for rubber cultivation in accordance with relevant legislation. - Land tenure and use rights are verified through copies of land title documents, copies of landowners' identification cards, purchase agreements, and power of attorney documents (where applicable, in cases where the seller is not the landowner). - Land title documents are also verified through the Lands Maps system of the Land Department to ensure their validity and to confirm that the land is not located within forest areas or other protected areas. - Green River Panel and its suppliers have implemented and maintain complaint mechanisms and related records. Mechanisms are in place for resolving grievances and disputes relating to tenure and use rights of forests and other land management practices.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.2.6	Where Indigenous Peoples' rights are identified in the Supply Base, and Free Prior and Informed Consent (FPIC) has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.
Supply Base Verifiers	<u>Applicable laws and regulations</u> - N/A <u>Means of Verification</u> - Document reviews - Geolocation - Deforestation-free verification/QGIS
Risk Rating justification	

	- Free, Prior and Informed Consent (FPIC) is not explicitly established as a standalone legal requirement under Thai law. However, there are constitutional provisions and related laws in Thailand that require respect for individual rights, as stipulated in the Constitution of the Kingdom of Thailand. - Green River Panel and its suppliers source rubberwood only from areas supported by legally recognized land title documents, including Chanote (Nor Sor 4), Nor Sor 3, Sor Por Kor, Nikom, and Sor Kor 1 / Sor Por Kor. These areas are not identified as indigenous peoples' settlements, as Indigenous Peoples in Thailand are generally associated with forest areas. Verification using QGIS and spatial data layers for indigenous peoples' areas confirmed that none of the sampled rubber plantations are located within indigenous peoples' areas.
Risk Rating	Low Risk

Thailand Songkhla Satun Trang Phatthalung NakhonSiThammarat	Indicator
4.2.7	Designated cultural heritage sites shall be preserved.
Supply Base Verifiers	<u>Applicable laws and regulations</u> - Forest Act B.E. 2484 (1941) - National Forest Reserves Act (No. 3) B.E. 2528 (1985) - National Park Act B.E. 2504 (1961) - Rubber Control Act B.E. 2542 (1999) - Land Code B.E. 2497 (1954, 1999) - Agricultural Land Reform Act B.E. 2518 (1975) <u>Means of Verification</u> - Document reviews - Interview
Risk Rating justification	There are five cultural heritage sites in Thailand, including the Ban Chiang Archaeological Site (inscribed in 1992), the Historic City of Ayutthaya (1991), and the Historic Town of Sukhothai and Associated Historic Towns (1991), all of which hold significant cultural and historical importance. More recently, the Si Thep Historical Park and its associated Dvaravati monuments were inscribed in 2023, followed by the Phu Phrabat Historical Park in 2024, recognized for its testimony to the Sīma stone tradition of the Dvaravati period, none of these cultural heritage sites are located within the company's supply base areas.

	Based on spatial assessment and supplier interviews, no other cultural heritage sites are located within the company's supply base areas.
Risk Rating	Low Risk

Annex 2: EU RED Supply Base Evaluation

Not Applicable (RED II SBE not included)

Annex 2a: EU RED II Supply Base Evaluation

Annex 3: SBP Processing residues and/or Post-consumer feedstock requirements

☐ Not Applicable (Processing Residues and/or post-consumer feedstock not used)

Verification and monitoring of suppliers

Green River Panels (Thailand) conducts evaluations of potential suppliers of processing residues feedstock prior to sourcing activities to determine eligibility for exemption in accordance with SBP Standard 2, Section 3.2, EU RED II / RED III Article 29(1), and applicable legal and sustainability requirements, including the Legality and Sustainability of Wood and Wood Products requirements and FIT criteria. Supplier evaluations are conducted through onsite audits and verification activities. Feedstock records are maintained and cross-checked with RAOT to verify compliance with legal and sustainability requirements.

The supplier inspection and audit process includes:

1. Visual inspection of the supplier's site, including storage locations and segregation of non-compliant materials.
2. Inspection of plantation areas related to the feedstock supplied.
3. Verification and audit of supplier documentation and consistency with delivery documents.
4. Visual inspection of delivered feedstock, including color, contamination, and particle size.
5. Verification of relevant documents with third-party organizations such as RAOT.
6. Instrumental testing of feedstock, including moisture content and weight verification.

Feedstock inspection and classification upon receipt

Green River Panels (Thailand) inspects all deliveries of processing residues feedstock upon receipt to ensure feedstock quality and verification of legal ownership. Inspection records are maintained at the company site. Deliveries that do not comply with company requirements are rejected, and repeated non-compliance may result in suspension or termination of the supplier agreement.

Relevant inspection records include:

- Photographs
- Inspection reports
- Invoices
- Transportation documents

Supplier audit for processing residues and post-consumer feedstock

Annual supplier audits are conducted for all suppliers, together with training on updated sustainability requirements provided by Green River Panels (Thailand). In addition, suppliers are required to sign a written statement of understanding confirming compliance with the company's feedstock delivery and processing requirements.

Upon receipt of feedstock, additional inspections are carried out to verify that suppliers continue to comply with the agreed requirements. Green River Panels (Thailand) also requires suppliers to maintain traceability records of feedstock sources, while the company independently verifies legal ownership and source information prior to accepting deliveries.

Annex 4: EU RED detailed findings for Trees Outside Forest (TOF) feedstock

NOTE: For “Trees outside forests (TOF) – Urban and landscape feedstock” no EU RED sustainability requirements apply, only the GHG savings criteria apply (SBP EU RED Bridging ID v2.0 Section 1.1). The land use category in this case is neither forest land nor agricultural land. For “Trees outside forests (TOF) – Agricultural land feedstock” the applicable criteria are Article 29 paragraphs (2)-(5).

Country: Thailand - Songkhla Satun Trang Phatthalung NakhonSiThammarat

Article 29 (2): Soil quality and soil carbon

Biomass fuels produced from waste and residues derived not from forestry but from agricultural land shall be taken into account for the purposes referred to in points (a), (b) and (c) of the first subparagraph of paragraph 1 only where operators or national authorities have monitoring or management plans in place in order to address the impacts on soil quality and soil carbon. Information about how those impacts are monitored and managed shall be reported pursuant to Article 30(3).

(i) Impacts on soil quality

Step 1: Identification of applicable laws

Have the applicable law(s) been identified?	Yes
List of applicable law(s)	Land Development Act B.E. 2551 (2008)
Sources	Land Development Department (LDD) Ministry of Agriculture and Cooperatives Ministry of Natural Resources and Environment

Step 2: Description of enforcement and monitoring by competent authorities

Description of the practical implementation and monitoring of the law(s)	The identified laws are implemented and monitored by the relevant Thai authorities, including the Land Development Department and environmental authorities. These agencies promote sustainable land management practices, soil conservation measures, and monitoring programs to prevent soil degradation and maintain soil productivity.
Sources	Land Development Department publications and official guidance Relevant national legislation and government regulations
Is the enforcement and monitoring ensured for the identified law(s)?	Yes

Step 3: Evaluation of the effectiveness of the legal framework

Evaluation of the practical implementation of the	The legal framework is considered effective because Thailand has established legislation and competent authorities responsible for soil conservation and sustainable land management. The Land Development Department (LDD) promotes and monitors soil conservation practices and
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law(s) and explanation for the evaluation	provides technical support to land users. Rubberwood feedstock is sourced from established plantations and agricultural land where sustainable land management practices are commonly applied. No significant evidence has been identified indicating systematic failure of the legal framework in the sourcing area.
Sources	Land Development Act B.E. 2551 (2008) Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) Land Development Department (Thailand) Ministry of Agriculture and Cooperatives
Is legal framework effective?	Yes
Step 4: Detailed description of a management plan and monitoring at economic operator level	The company has implemented a management and monitoring plan to ensure that harvesting activities are conducted in a manner that maintains soil quality and biodiversity in accordance with sustainable forest management principles. Harvesting operations are controlled to prevent adverse impacts on soil resources and ecosystems, including the avoidance of stump and root extraction, degradation of primary forests and old-growth forests, conversion of natural forests into plantation forests, and harvesting on vulnerable or sensitive soils. The company requires suppliers and harvesting contractors to comply with applicable national legislation and sustainable harvesting practices. Harvesting activities are monitored to ensure compliance with requirements related to maximum allowable clear-cut areas, retention of deadwood where ecologically appropriate, and the use of harvesting and logging systems designed to minimise soil disturbance, soil compaction, and impacts on biodiversity features and habitats. Monitoring activities may include supplier verification, field inspections, document reviews, and evaluation of harvesting practices and site conditions. Any non-conformities identified are subject to corrective actions and follow-up verification. Records of monitoring, inspections, and corrective actions are maintained for audit and compliance purposes.
(ii) Impact on soil carbon	
Step 1: Identification of applicable laws	
Have the applicable law(s) been identified?	Yes
List of applicable law(s)	Land Development Act B.E. 2551 (2008) Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992)
Sources	Land Development Department (LDD) Ministry of Agriculture and Cooperatives Ministry of Natural Resources and Environment
Step 2: Description of enforcement and monitoring by competent authorities	
Description of the practical implementation and monitoring of the law(s)	The identified legislation is implemented and monitored by relevant Thai government authorities, including the Land Development Department (LDD) and environmental authorities. These agencies promote sustainable land management, soil conservation, and responsible agricultural practices through technical guidance, monitoring programs, and extension services. The implementation of these measures supports the maintenance of soil carbon and sustainable land use in agricultural areas, including rubber plantations.
Sources	Land Development Department (LDD) publications and guidance Relevant Thai legislation and government regulations
Is enforcement and monitoring ensured for	Yes

the identified law(s)?	
Step 3: Evaluation of the effectiveness of the legal framework	
Evaluation of the practical implementation of the law and explanation for the evaluation	The legal framework is considered effective as Thailand has established legislation, competent authorities, and implementation mechanisms supporting sustainable land management and soil conservation. Government agencies provide guidance, monitoring, and technical support to land users, including agricultural producers. No significant evidence has been identified indicating systematic failure of the legal framework with respect to maintaining soil carbon in the sourcing area. Therefore, the legal framework is considered effective for addressing impacts on soil carbon.
Sources	Land Development Act B.E. 2551 (2008) Enhancement and Conservation of National Environmental Quality Act B.E. 2535 (1992) Land development Department (Thailand)
Is legal framework effective?	Yes
Step 4: Detailed description of a management plan and monitoring applied at economic operator level	The company has implemented a management and monitoring plan to ensure that harvesting activities are conducted in a manner that maintains soil carbon, soil quality, and biodiversity in accordance with sustainable forest management principles. Harvesting operations are managed to minimise adverse impacts on soil carbon stocks and ecosystem functions, including the avoidance of stump and root extraction, harvesting on vulnerable soils, degradation of primary forests and old-growth forests, and conversion of natural forests into plantation forests. The company requires suppliers and harvesting contractors to comply with applicable national legislation, environmental requirements, and sustainable harvesting practices designed to protect soil structure and maintain soil carbon levels. Harvesting activities are controlled to ensure compliance with national limits for large clear-cuts, ecologically appropriate retention of deadwood, and the use of harvesting and logging systems that minimise soil disturbance, erosion, and soil compaction. Monitoring measures include supplier verification, field inspections, document reviews, and evaluation of harvesting methods and site conditions to confirm that soil carbon and soil conservation measures are effectively implemented. Any identified non-conformities are subject to corrective actions and follow-up verification. Records of monitoring activities, inspections, and corrective actions are maintained for audit and compliance purposes.

Article 29 (3a): Protection of land with high biodiversity value

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:

- (a) *primary forest and other wooded land and old growth forest, namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located.*
- ;

Description of a management system process to meet the requirement.	The company operates a due diligence system to ensure that rubberwood feedstock is not sourced from primary forests, old-growth forests, or other land with high biodiversity value. Supplier registration, source location verification, document review, and risk assessment processes are implemented to verify the origin of feedstock. Information on sourcing areas is collected and maintained to confirm that feedstock originates from established rubber plantations and agricultural land. Sources identified as originating from areas with high biodiversity value are excluded from the supply chain. Only
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	feedstock verified as compliant with EU RED sustainability requirements is accepted.
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Article 29 (3b): Protection of land with high biodiversity value

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:

- (b) *highly biodiverse forest and other wooded land which is species-rich and not degraded, or has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes;*

Description of a management system process to meet the requirement.	The company operates a due diligence system to ensure that rubberwood feedstock is not sourced from highly biodiverse forests or other wooded land identified as species-rich, non-degraded, or designated for biodiversity conservation purposes. Supplier registration, source location verification, document review, and risk assessment processes are implemented to verify the origin of feedstock. Information on sourcing areas is collected and maintained to confirm that feedstock originates from established rubber plantations and agricultural land outside areas of high biodiversity value. Any source identified as non-compliant with the applicable biodiversity criteria is excluded from the supply chain. Only feedstock verified as meeting EU RED sustainability requirements is accepted.
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Article 29 (3c): Protection of land with high biodiversity value

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:

- (c) *areas designated:*
- (i) *by law or by the relevant competent authority for nature protection purposes; or*
- (ii) *for the protection of rare, threatened or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organisations or the International Union for the Conservation of Nature, subject to their recognition in accordance with the first subparagraph of Article 30(4), unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.*
- (i)

Description of a management system process to meet the requirement.	The company operates a due diligence system to ensure that rubberwood feedstock is not sourced from areas designated for nature protection purposes or for the protection of rare, threatened, or endangered ecosystems and species. Supplier registration, source location verification, document review, and risk assessment processes are implemented to verify the origin of feedstock. Information on sourcing areas is collected and maintained to confirm that feedstock originates from established rubber plantations and agricultural land located outside protected areas and conservation areas. Any source identified as noncompliant with applicable biodiversity protection requirements is excluded from the supply chain. Only feedstock verified as meeting EU RED sustainability requirements is accepted
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Article 29 (3d): Protection of land with high biodiversity value

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:

(c) *highly biodiverse grassland spanning more than one hectare that is:*

- (i) *natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or*
- (ii) *non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.*

Description of a management system process to meet the requirement.

The company operates a due diligence system to ensure that rubberwood feedstock is not sourced from highly biodiverse grassland as defined under Article 29 of the Renewable Energy Directive. Supplier registration, source location verification, document review, and risk assessment processes are implemented to verify the origin and land-use status of sourcing areas. Information on sourcing locations is collected and maintained to confirm that feedstock originates from established rubber plantations and agricultural land and not from highly biodiverse grasslands. Any source identified as non-compliant with the applicable land criteria is excluded from the supply chain. Only feedstock verified as meeting EU RED sustainability requirements is accepted.

Article 29 (4a): Protection of land with high carbon stock

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:

(a) *wetlands, namely land that is covered with or saturated by water permanently or for a significant part of the year;*

This paragraph shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.

Description of a management system process to meet the requirement.

The company assesses the land-use status of each sourcing area to ensure that biomass is not sourced from land that was wetland in January 2008 and subsequently converted to another land-use category. Wetlands are defined in accordance with Article 29(4)(a) as land covered with or saturated by water permanently or for a significant part of the year. Land-use records, plantation information and supporting evidence are reviewed to verify the historical status of the sourcing area.

verified as compliant with EU RED sustainability requirements is accepted.

Article 29 (4b): Protection of land with high carbon stock

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:

(b) *continuously forested areas, namely land spanning more than one hectare with trees higher than five metres and a canopy cover of more than 30 %, or trees able to reach those thresholds in situ;*

This paragraph shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January

2008.

Description of a management system process to meet the requirement.

The company operates a due diligence system to verify that rubberwood feedstock originates from established rubber plantations and agricultural land within the sourcing area. Supplier information, source location data, and supporting documentation are reviewed and maintained to assess land use history and to confirm that feedstock is not sourced from land converted from continuously forested areas with high carbon stock after January 2008. Any non-compliant sources are excluded from the supply chain. Only feedstock verified as compliant with EU RED sustainability requirements is accepted.

Article 29 (4c): Protection of land with high carbon stock

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status:

- (c) *land spanning more than one hectare with trees higher than five metres and a canopy cover of between 10 % and 30 %, or trees able to reach those thresholds in situ, unless evidence is provided that the carbon stock of the area before and after conversion is such that, when the methodology laid down in Part C of Annex V is applied, the conditions laid down in paragraph 10 of this Article would be fulfilled.*

This paragraph shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.

Description of a management system process to meet the requirement.

The company operates a due diligence system to verify that rubberwood feedstock originates from established rubber plantations and agricultural land within the sourcing area. Supplier information, source location data, and supporting documentation are reviewed and maintained to assess land use history and to confirm that feedstock is not sourced from land converted from high carbon stock areas after January 2008 in a manner that does not comply with EU RED requirements. Any non-compliant sources are excluded from the supply chain. Only feedstock verified as compliant with EU RED sustainability requirements is accepted.

Article 29 (5): Protection of peatland

Biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was peatland in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.

Description of a management system process to meet the requirement.

The company operates a due diligence system to verify that rubberwood feedstock originates from established rubber plantations and agricultural land. Supplier information, source location data, and supporting documentation are reviewed and maintained to confirm that feedstock is not sourced from peatland areas that do not comply with Article 29(5) of the Renewable Energy Directive. Any non-compliant sources are excluded from the supply chain. Only feedstock verified as compliant with EU RED sustainability requirements is accepted.

Annex 4a: RED II detailed findings for Trees Outside Forest (TOF) feedstock

NOTE: For “Trees outside forests (TOF) – Urban and landscape feedstock” no REDII sustainability requirements apply, only the GHG savings criteria apply (SBP REDII Bridging ID Section 4.2). The land use category in this case is neither forest land nor agricultural land. For “Trees outside forests (TOF) – Agricultural land feedstock” the applicable criteria are Article 29 paragraphs (2)-(5).