



RSPO SUPPLY CHAIN CERTIFICATION AUDIT REPORT

LOTTE Wedel Sp. z o.o.

Audit Application Number:	SC25-015224
Assessment Type:	Recertification
Date of Audit:	21 Oct 2025 to 21 Oct 2025
Audit Report Number:	894334_2025
Revision Number:	1
Audit Report Date:	21 Oct 2025



Table of contents

1.	Certification Body Background	3
1.1	Description of Certification Body	3
2.	Organisation Details and Certification Scope	4
2.1	Organisational Overview	4
2.2	RSPO Membership Information	5
2.3	Certificate Information	5
2.4	Description of the Management Unit	6
2.5	Outsourcing Details	6
3.	Audit Programme	7
3.1	Audit Methodology	7
3.2	Audit Team Member	7
3.3	Audit Plan	7
3.3.1	Changes of the initial audit plan (if applicable)	8
3.4	Audit Findings & Results For RSPO Supply Chain Certification Standards	9
3.4.1	Audit Findings & Results For RSPO Rules on Market Communications and Claims	38
3.5	Summary of Audit Findings	59
3.6	Nonconformity(ies) Issue in this Audit	60
3.7	Nonconformity(ies) raised in the previous audit	61
4.	Audit Conclusion, Recommendation & Confirmation by Lead Auditor	62
5.	Acknowledgement of Internal Responsibility and Formal Sign-Off of Assessment Finding.	63
	APPENDIX 1	64
	Volume Summary	64
	APPENDIX 2	67
	History of the changes in the current certification cycle.	67
	APPENDIX 3	68
	List of certified input and output products	68

1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	Control Union Certifications B.V.
Address of Certification Body (Accredited Office)	Stationsplein 13 Zwolle 8011 CW Netherlands
Background of the Certification Body	Control Union is an international inspection and certification body. CU performs assessments and certification in many agricultural based fields such as FSC, RSPO, and Organic production, Sustainable Textile Production, Organic Exchange, GLOBALGAP, HACCP, BRC, GMP and GTP.
Phone Number (Accredited Office)	Tel: 0031 38426 0100
Websites	https://www.controlunion.com/
Contact Person Name	Alicja Wieczorek
Email	awieczorek@controlunion.com
Accreditation Information	
ASI Code	ASI-ACC-017
Technical Scope	SCCS
Geographical Scope	worldwide
Accredited Since	05 June 2014

2. Organisation Details and Certification Scope

2.1 Organisational Overview

Management Unit Information <i>Note: Management Unit refers to unit of certification</i>	
Name of Management Unit	LOTTE Wedel Sp. z o.o.
Address of the Management Unit	ul. Zamoyskiego 28/30, 03-801 Warszawa
Country	Poland
Website	www.wedel.pl
Description of the Management Unit	<p>The company is a member of the LOTTE holding. The factory established in mid XIX century, famous of its chocolate products delivered worldwide.</p> <p>Currently there are over 1400 employees working in 3-shift system.</p> <p>The company produce a wide range of high quality chocolates and chocolate-based products, sweets. One site located in Warsaw.</p> <p>Company specializes in production of chocolates and sweets, mostly finished products for retail market. A minor part of outputs is B2B production of chocolate mass which is being sold as RSPO MB certified. Scope of distribution/trading of semi-finished products under SG model which was implemented during the previous RSPO audit was not used during this audited period.</p> <p>The company has developed quality management systems with IFS, BRC, ISO9001, also certified against Rainforest Alliance system.</p> <p>RSPO Procedure B33 which is a part of documented management system and covers applicable requirements of the RSPO SCC, along with separate procedures, i.e. A1 Procedure for Management Review, A 14 Internal audit procedure.</p> <p>The company outsources storage and logistic services in FM Logistic</p>
Management Representative Name	Mrs. Agnieszka Nowak
Management Representative Designation	ESG Certification Specialist

Management Representative Email	Agnieszka.Nowak@wedel.pl
---------------------------------	--------------------------

2.2 RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	4-1140-19-000-00
Name of RSPO Member	LOTTE CO., LTD
Member Since	22 Apr 2019

2.3 Certificate Information

Certificate Information	
Certificate No.	CU-RSPO SCC-894334
prisma Document Reference No.	prisma auto generated
RSPO PalmTrace ID No.	RSPO_PO1000011871
prisma Trading ID	TA25-032340
Scope of Certification	LOTTE Wedel is a producer and distributor of chocolate sweets. Purchase, storage and use of SG and MB certified palm oil products. Output claims MB for production and SG for distribution (trading) scope.
Supply Chain Model	<input type="checkbox"/> Identity Preserved (IP) <input checked="" type="checkbox"/> Segregated (SG) <input checked="" type="checkbox"/> Mass Balance (MB)
Applicable Standards / Normative Reference	<input checked="" type="checkbox"/> RSPO Supply Chain Certification Standard 2020 <input checked="" type="checkbox"/> RSPO Supply Chain Certification Systems 2020 <input checked="" type="checkbox"/> RSPO Rules on Market Communication and Claims 2022
Initial date of Certification	24 Dec 2020
Effective date of Certificate	24 Dec 2025
Expiry date of Certificate	23 Dec 2030

2.4 Description of the Management Unit

Item	Information
Type of business	Product Manufacturer
Use or trade of oil palm products/per annum (certified and non-certified) less than 1000kg	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
List of product Category	See Appendix 3 for full list of products
Mode of Audit	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Remote If Remote, <i>please provide justification:</i>
Outsourcing	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, refer to table 2.5 Outsourcing Details

2.5 Outsourcing Details

No	Company name	Company address	Activities	Risk assessment result	Audited in this audit?
1	FM Logistic	Ul. Ługowa 30, 96-320 Mszczonów	Storage, logistics	<input type="checkbox"/> High <input checked="" type="checkbox"/> Low	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

3. Audit Programme

3.1 Audit Methodology

The FPU site has been audited on-site. Review of procedures, records, SG accounts, identification and traceability. Interviews with responsible persons. Site visit. Sampling method applied for verification of purchase and sales documentation.

3.2 Audit Team Member

Name	Role	CAB Auditor Number
Daniel Kret	Lead Auditor	ASI1W6OEF2

3.3 Audit Plan

Date	Time	CAB Auditor Number	Location	Activity to be audited
21 Oct 2025	9.00am	ASI1W6OEF2	FPU1	opening meeting
21 Oct 2025	9.30am	ASI1W6OEF2	FPU1	<p>Audit of the office responsibilities and interviews with responsible persons:</p> <ul style="list-style-type: none"> - RSPO procedures, instructions for SCC and Rules on Market Communications and Claims - Purchasing - Complaints, non-conforming products handling - Trainings - Internal audits, management review - Outsourcing

				- Sales Segregation and mass balance model procedure, account and summaries
21 Oct 2025	10.30am	ASI1W6OEF2	FPU1	Review of procedures and manual for the site. Review of sampled incoming, production and outgoing records, SG procedure, traceability Interviews with responsible persons
21 Oct 2025	12.00	ASI1W6OEF2	FPU1	Factory raw materials receiving area, storage, production lines, warehouse for ready products
21 Oct 2025	1.30pm	ASI1W6OEF2	FPU1	Usage of the RSPO trademarks
21 Oct 2025	2.00pm	ASI1W6OEF2	OTU1	Outsourcing
21 Oct 2025	3.00pm	ASI1W6OEF2	OTU1/FPU1	Closing meeting, summary of the audit

Notes: Include the number of hours spend for each day of the audit, including the time for the opening and closing meeting

3.3.1 Changes of the initial audit plan (if applicable)

n/a

3.4 Audit Findings & Results for RSPO Supply Chain Certification Standards

Requirements		Audit Findings	Result
5. General chain of custody requirements for the supply chain			
5.1 Applicability of the general chain of custody requirements for the supply chain			
5.1.1	Either the operator at site level or its parent company seeking certification shall be a member of the RSPO and shall register on the RSPO IT platform.	RSPO membership number: 4-1140-19-000-00 Date of Approval: 22.04.2019 Palmtrace no: RSPO_PO1000011871	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.1.2	Processing aids do not need to be included within an organisation's scope of certification.	No processing aids,	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.1.3	For multi-site and group certification, additional requirements in Annexes 2 and 3 shall be complied.	Single certification,	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.2 Supply chain model			
5.2.1	The site can only use the same supply chain model as its supplier or go to a less strict system in the following order: Identity Preserved -> Segregated -> Mass Balance.	The company implemented MB and SG models. Some raw materials are purchased as SG and downgraded and used as MB or conventional. SG output claim will be used only for products traded without processing, however no such transactions were completed Suppliers list contain suppliers delivering SG and MB raw material as refined palm oil, margarines, emulsifiers, aromas, flavours etc.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)

		According to the company's internal policy most (99.975%) of palm-oil based raw materials are RSPO certified – only some aromas used for conventional products are not RSPO certified.	
5.2.2	The site can use one (1) or a combination of supply chain models (e.g. Identity Preserved, Segregated, Mass Balance) as audited and certified by the CB.	The company apply for MB and SG	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.3 Documented procedures			
5.3.1	The site shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. These shall include at a minimum the following: a) Complete and up-to-date procedures covering the implementation of all the elements of the supply chain model requirements. b) Complete and up-to-date records and reports that demonstrate compliance with the supply chain model requirements. c) Identification of the role of the person(s) having responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person(s) shall be able to demonstrate an awareness of the organization's procedures for the implementation of this standard.	The company has implement RSPO Manual (B33) version 05 from 16/10/2025 covering all aspects of RSPO SCC requirements (added distribution of products under SG model). Additional working instructions and procedures are also implemented regarding internal audits, management reviews, handling complaints etc The RSPO manual includes procedures: 1 scope 2. definitions 3. Strategy 4. responsibilities 5 purchases 6 outsourcing 7. input control, storage 8 sales 9 mass balance	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)

		<p>10 complaints and NC products</p> <p>11 training</p> <p>12 records</p> <p>13 internal audit (with procedure A14 Internal audit procedure)</p> <p>14 management review (with procedure A1 "Management Reviews")</p> <p>15 RSPO claims, rules on Market Communication</p> <p>Mrs Agnieszka Nowak is appointed as Environmental, Social, Governance Coordinator, acts as RSPO responsible person for all aspects of this certification. All responsibilities are prescribed in p. 4.</p> <p>Records are maintained and retained.</p>	
5.3.2	<p>The site shall have a written procedure to conduct an annual internal audit to determine whether the organisation;</p> <p>a) conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p>b) effectively implements and maintains the standard requirements within its organisation.</p>	<p>Internal audit procedure is on place.</p> <p>Internal audits are predicted to be conducted annually according to point 13 of RSPO Manual.</p> <p>Internal audit schedule for 2025 is prepared – in 2025 one RSPO audit covering the company's scope has been planned. Appointed internal auditor Magdalena Turk</p> <p>Checklist – appendix 2 to the RSPO procedure</p> <p>Internal audit was conducted on 13-14.10.2025</p> <p>The internal audit includes Purchasing, maintenance of lists of suppliers and verification of certificates, Handling of the RSPO products, identification, Mass balance account, RSPO Market Communication and Claims: logo, description, development of new products, trainings and maintenance of records.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Not Applicable</p> <p>(Justification required)</p>
5.3.3	<p>The organisation shall ensure that:</p> <p>a) Internal audits are conducted by personnel knowledgeable in the requirements of this standard;</p>	<p>There is a list qualified auditors, who are aware of the Standard requirements, participated in internal RSPO trainings. The auditor appointed for RSPO audit was from supplies' quality department, so auditing of own responsibilities is avoided.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Not Applicable</p> <p>(Justification required)</p>

	b) Internal auditors do not audit their own work; c) Any non-conformities found during internal audit shall be issued corrective action and actions shall be taken in a timely and appropriate manner.	In case of NCs a CAR form is to be issued and closed with records included in the CAR form. There was one NC related with the RSPO requirements. The corrective action has been already implemented, however the preventive action is still pending, so the NC remains open.	
5.3.4	The results of the internal audit and all actions taken to correct non- conformities shall be subject to management review at least annually.	Management review for 2024 dated 14/03/2025 included summary of CAR for non - conformities raised during the internal audits (not related with RSPO) from 2024. The internal audit in 2025 will be included in the MR in March 2026	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.3.5	The organisation shall maintain the internal audit records and reports.	Records are retained i.e. Internal Audit Report dated 17/10/2025	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.4 Purchasing and goods in			
5.4.1	The receiving site shall ensure that the purchases of RSPO certified oil palm products are in compliance (checking the valid Supply Chain license of the supplier to trade the products as RSPO certified products) and the following minimum information for RSPO certified products is made available by the supplier in document form: a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date in which the documents were issued; e) A description of the product, including the applicable supply chain model (Identity Preserved, Segregated, Mass Balance, or the approved abbreviations); f) The quantity of the products delivered; g) Any related transport documentation; h) Supply Chain Certificate number of the seller;	Company purchases main raw materials (palm oil) in solid form (20 kg boxes) There are 13 suppliers of RSPO-certified raw materials; list of certified suppliers is maintained, last update 09/10/2024. 10 certified suppliers and 3 distributors. Suppliers are contracted by Purchasing department, Purchases are managed by Purchase Department which is responsible for approvals and verification of suppliers In company's IT system SAP each raw material has individual number and name. In case RSPO certified raw material SG or MB claim is in item name. According to the internal policy the company turns to more SG purchases, which are used for MB or conventional production. Deliveries are checked by warehouse worker FPU1 to verify conformity with order. Material is unloaded, marked with internal label (with information IT unique code and information of SG or MB certified material). All traceability from purchase order through reception, storage, production and sale is secured in IT system. Procedure is prescribed in the RSPO Manual points 5 and 7 Checked on site RSPO purchase documents e.g.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)

	<p>i) A unique identification number(s).</p>	<p>1)</p> <p>Name and address of seller: FUJI OIL Europe, Kuhlmannlaan 36, B - 9042 Gent, Belgium</p> <p>Name and address of buyer: LOTTE Wedel Sp. Z o.o., ul Zamoyskiego 28/30, 03-801 Warszawa, Polska</p> <p>Date: 25/02/2025</p> <p>Product Description / Model:</p> <p>Palm Fat EFLM1538SGK20</p> <p>Quantity: 20,7MT</p> <p>RSPO Certificate No.: CU-RSPO SCC-816080</p> <p>Identification Number (invoice etc.): 80001382</p> <p>2)</p> <p>Name and address of seller: AAK Sweden AB, SE-37482 Karlshamn, Sweden</p> <p>Name and address of buyer: : LOTTE Wedel Sp. Z o.o., ul Zamoyskiego 28/30, 03-801 Warszawa, Polska</p> <p>Date: 05/08/2025</p> <p>Product Description / Model:</p> <p>Palm Fat Acoliq P RSPO SG</p> <p>Quantity: 54 drums /10260 kg</p> <p>RSPO Certificate No.: CU-RSPO SCC-816080</p> <p>Identification Number (invoice etc.): 81639119</p>	
--	--	---	--



		<p>3) Name and address of seller: Symrise AG, Muehlenfedstrasse, 37603 Holzminden, Germany,</p> <p>Name and address of buyer: : LOTTE Wedel Sp. Z o.o., ul Zamoyskiego 28/30, 03-801 Warszawa, Polska</p> <p>Date: 17/04/2025</p> <p>Product Description / Model:</p> <p>Coconut cream flavour RSPO MB</p> <p>Quantity: 25 kg</p> <p>RSPO Certificate No.: CU-RSPO SCC-857407</p> <p>Identification Number (invoice etc.): 84012542 dated 17/04/2025</p> <p>4) Name and address of seller: Flemings Zeelandia – James Fleming &CO, Ut 18 Lockett Road, Ashton, Wigan WN4 8DE,</p> <p>Name and address of buyer: : LOTTE Wedel Sp. Z o.o., ul Zamoyskiego 28/30, 03-801 Warszawa, Polska</p> <p>Date: 16/07/2025</p> <p>Product Description / Model:</p> <p>Caramel paste RSPO MB</p> <p>Quantity: 222x12 kg</p> <p>RSPO Certificate No.: BMT -RSPO-000185</p> <p>Identification Number (invoice etc.): SI-00004907 dated 16/07/2025</p> <p>5) Name and address of seller: Givaudan Deutschland GmbH, Giselherstrasse 11, 44319 Dortmund, Germany</p>	
--	--	--	--

		<p>Name and address of buyer: : LOTTE Wedel Sp. Z o.o., ul Zamoyskiego 28/30, 03-801 Warszawa, Polska</p> <p>Date: 20/03/2025</p> <p>Product Description / Model:</p> <p>Peanut Butter Flavour RSPO MB</p> <p>Quantity: 25kg</p> <p>RSPO Certificate No.: BVC-RSPO-CH003180-2</p> <p>Identification Number (invoice etc.): DO00632318 dated 20/03/2025</p> <p>6) Name and address of seller: Olenex Sarl/ADM Czernin</p> <p>Name and address of buyer: : LOTTE Wedel Sp. Z o.o., ul Zamoyskiego 28/30, 03-801 Warszawa, Polska</p> <p>Date:05/09/2025</p> <p>Product Description / Model:</p> <p>Palm Fat Olenex CH4030 RSPO MB</p> <p>Quantity: 20MT</p> <p>RSPO Certificate No.: CU-RSPO SCC-847059, CU-RSPO SCC-851931</p> <p>Identification Number (invoice etc.): 7100128971 d. 05/09/2025</p>	
5.4.2	Information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents, and specification documentation).	Information is complete on invoices, quality attests and delivery notes with all required by RSPO standard data.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)

5.4.3	The site receiving RSPO certified oil palm products shall ensure that the products are verified as being RSPO certified by: a) checking the validity of the Supply Chain Certification of suppliers via the list of RSPO Supply Chain Certified sites on the RSPO website (www.rspo.org) on monthly basis; or b) checking the validity of license for traders and distributors via the list of License Holder on the RSPO website (www.rspo.org) on monthly basis; or c) through the RSPO IT Platform by confirmation of (shipping) announcements.	Laboratory team checks the validity of the Supply Chain Certification or distributors' licenses of the suppliers via the list of RSPO Supply Chain Certified sites on the RSPO website (www.rspo.org) on monthly basis. Records are maintained in excel files (separate for each month) with links to screen shots of verification. Last checks verified, i.e. 16/01/2025, 17/09/2025	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.4.4	The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents.	Handling of non – conforming products are described in the RSPO manual in p. 10 No non - conformities related with RSPO have been identified yet	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.4.5	For refineries/traders involved in primary procurement (i.e. purchasing directly from a mill), the site shall maintain a list of all supplying mills (certified and non-certified). The list shall include mill name, GPS coordinates, parent company, country, and the identity of the mill in the Universal Mill List (UML ID1) (if applicable). The UML ID can also be found in the 'declaration of the conventional sources' list in the RSPO IT Platform. The list shall be updated on a six monthly basis and shall be made publicly available.	No refinery or trader involved in primary procurement	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.4.6	For independent mill, the mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.	No independent mill	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.5 Outsourcing activities			

5.5.1	In cases where an operation seeking or holding certification outsources its activities to independent third parties (e.g. subcontractors for storage, transport, or other outsourced activities), the operation seeking or holding certification shall ensure that the independent third party complies with the requirements of the RSPO Supply Chain Certification Standard.	The company has 1 contractor included in scope of certification: Storage site FM logistics (storage of raw materials and products). Previously contracted processing (packing-confectioning) site Profil Sp. z o.o.SK is no longer used . The outsourcing agreement include responsibilities and applicable requirements for scope of the outsourced processes	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.5.2	Sites that include outsourcing within the scope of their RSPO Supply Chain certificate shall ensure the following: a) The site has legal ownership of all input material to be included in outsourced processes; b) The site has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The responsibility is on the site to ensure that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary. c) The site has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The site seeking or holding certification shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and any and all information, when this is announced in advance.	The outsourcing agreements include responsibilities and applicable requirements for scope of the outsourced processes: Assurance of ownership of materials and products by Lotte Wedel Contracts with the contractors: FM logistic d. 24/05/2021 Included in paragraph 4 point 9 of the outsourcing agreement. Statement is included in paragraph 4 point 9 of the outsourcing agreement.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.5.3	The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.	Data is recorded in SAP software and in the agreement.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)

5.5.4	The site shall inform its CB in advance prior to conduct its next audit of the names and contact details of any new contractor used for the processing or physical handling of RSPO certified oil palm products.	A procedure is prescribed in p 6 of the RSPO manual	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.6 Sales and goods out			
5.6.1	The supplying site shall ensure that the following minimum information for RSPO certified products is made available in document form: a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) A description of the product, including the applicable supply chain model (Identity Preserved, Segregated, Mass Balance, or the approved abbreviations); f) The quantity of the products delivered; g) Any related transport documentation; h) Supply Chain Certificate number of the seller; i) A unique identification number(s).	A procedure is included in point 8 of the RSPO Manual Sales invoices are issued only by Sales Department RSPO MB claim is part of the product name, certificate number appears on the description of sale invoices and packing list Currently there is only one buyer of certified products Reviewed samples of certified documents: Name and address of buyer: Stokson Sp. J Henryk Stokłosa i wspólnicy, ul. Stacyjna 1, 41-500 Chorzów, Poland Name and address of seller: LOTTE Wedel Sp. z o.o.. ul Zamoyskiego 28/30, 03-801 Warsaw, Polska Date: 08/10/2025 Product Description/Model: Masa czekoladowa RSPO MB q-ty 15968 boxes RSPO Certificate: CU-RSPO SCC-894334 Unique Identification Number (invoice etc.): Sale invoice no. 9250289883 d. 08/10/2025 Name and address of buyer: Stokson Sp. J Henryk Stokłosa i wspólnicy, ul. Stacyjna 1, 41-500 Chorzów, Poland Name and address of seller: LOTTE Wedel Sp. z o.o.. ul Zamoyskiego 28/30, 03-801 Warsaw, Polska Date: 14/04/2025	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)

		<p>Product Description/Model: Masa czekoladowa RSPO MB q-ty 13273boxes RSPO Certificate: CU-RSPO SCC-894334 Unique Identification Number (invoice etc.): Sale invoice no. 9250280390 d. 14/04/2025</p> <p>Name and address of buyer: Stokson Sp. J Henryk Stokłosa i wspólnicy, ul. Stacyjna 1, 41-500 Chorzów, Poland Name and address of seller: LOTTE Wedel Sp. z o.o.. ul Zamoyskiego 28/30, 03-801 Warsaw, Polska Date: 05/09/2025 Product Description/Model: Chocolate mass RSPO MB q-ty 13905 boxes RSPO Certificate: CU-RSPO SCC-894334 Unique Identification Number (invoice etc.): Sale invoice no. 9250287801 d. 05/09/2025</p> <p>Conventional sales documents do not include RSPO claim or certificate number: Date: 17/10/2025 Product Description/Model: i.e/ pos 1 WW baton q-ty 116 RSPO Certificate: none Unique Identification Number (invoice etc.): Sale invoice no. 82502877521 d. 17/10/2025</p>	
5.6.2	Information shall be completed and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents, and specification documentation).	The information is included on sales documents (invoices)	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)



5.6.3	For sites that are required to announce and confirm trades in the RSPO IT platform, this shall include making Shipping Announcements / Announcements and Confirmations on the RSPO IT platform per shipment or group of shipments. Refer to section 5.7.1 of this document for further guidance.	No announcements are required	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.7 Registration of transactions			
5.7.1	Supply chain actors who: a) are mills, traders, crushers, and refineries; and b) take legal ownership and/or physically handle RSPO certified sustainable oil palm products that are available in the yield scheme of the RSPO IT Platform (Figure 2 and Figure 3, Annex 1) shall register their transaction in the RSPO IT platform and confirm upon receipt where applicable.	Not applicable for the company's scope	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.7.2	The involved supply chain actors mentioned in 5.7.1 shall do the following actions in the RSPO IT Platform: a) Shipping Announcement: Shall be carried out by the mills when RSPO certified products are sold as RSPO certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the date recorded on the Bill of Lading or the dispatch documentation. b) Confirm on Shipping Announcement: Shall be carried out by refineries, crushers, and traders within three months of the issue of the Shipping Announcement. c) Announcement: Shall be carried out by refineries, crushers, and traders when RSPO certified products in the yield scheme (Figure 2 and Figure 3, Annex 1) is sold as RSPO certified. The announcement shall be carried out within	Not applicable for the company's scope	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

	<p>three months of the physical delivery of the products.</p> <p>d) Confirm on Announcement: Shall be carried out by refineries and traders within three months of receipt of the certified products.</p> <p>e) Trace: Shall be carried out by the refineries and traders when RSPO certified products are sold as RSPO certified to actors in the supply chain beyond the refinery. The volume shall be traced within three months after physical delivery. Tracing triggers the generation of a trace document with a unique traceability number. Tracing can be done in a consolidated way.</p> <p>f) Remove: RSPO certified volumes sold under other schemes or as conventional, or in case of underproduction, or lost or damaged shall be removed. The volume shall be removed within the licence period.</p>		
5.8 Training			
5.8.1	The organisation shall have a training plan on RSPO Supply Chain Standard requirements, which is subject to annual review and is supported by records of the training provided to staff.	Point 11 of RSPO Manual. Training provided at least once a year. Separate sessions for different processes / departments Training plan and attendance lists are available and were reviewed during the audit.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.8.2	Appropriate training shall be provided by the organisation for personnel carrying out the tasks critical to the effective implementation of the supply chain certification standard requirements. Training shall be specific and relevant to the task(s) performed.	In 2025 the company has contracted external consultant for training. Provided training presentation and issued certificates for participants	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.8.3	Training records shall be maintained.	Training records are retained, i.e. samples reviewed: 08/10/2025 – Training for internal auditors 15/10/2025 – Training for responsible persons	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)

5.9 Record keeping			
5.9.1	The organisation shall maintain accurate, complete, up-to-date, and accessible records and reports covering all aspects of these RSPO Supply Chain Certification Standard requirements.	Training participation lists, training plan procedures and records, working instructions, internal audits reports, management review, purchase and sales records are available and were verified on audit.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.9.2	Retention period for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.	Acc to point 12 of RSPO Manual records are kept minimum 2 years according to company's internal regulation min 3-5 years depending of type of documents	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.9.3	<p>Where exact quantities are not available, the organisation shall provide a calculated approximate of the aggregated volume of palm oil / palm kernel oil content (separate categories) used in the RSPO certified oil palm products, as shown in the table below. The organisation shall keep an up-to-date record of the volume purchased (input) and actual or estimated claimed (output) over a period of twelve (12) months, except for the period prior to Annual Surveillance Audit 1 (ASA1). This record is required for audit purposes.</p> <p>Note: Volume shall be reported under Appendix 1 of this audit report.</p>	Annex 1 summary attached to this report Summary of purchased and sold products is balanced and recalculated according to specifications of raw materials and products. Source of information – data provided by SAP software - has been checked and confirmed.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.9.4	For an independent mill, the estimated tonnage of CPO and PK products shall be included in the RSPO IT platform, supply chain certificate, and public summary audit report. This volume represents the total certified volume of CPO and PK that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.	Not a mill	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

5.10 Conversion factors			
5.10.1	Where applicable a conversion rate shall be applied to provide a reliable estimate for the amount of certified output available from the associated inputs. Organisations may determine and set their own conversion rates which shall be based upon past experience, documented, and applied consistently. Guidance on conversion rates is available in the RSPO Rules for Oleochemicals and its Derivatives. This is relevant for derivatives of Palm Oil and Palm Kernel Oil, as used in the oleochemical and personal care industries.	No conversion, only mixing of different raw materials according to the recipes	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.10.2	Conversion rates shall be periodically updated to ensure accuracy against actual performance or industry average if appropriate.	No conversion, only mixing of different raw materials according to the recipes	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.11 Claims			
5.11.1	<p>The site shall only make claims regarding the use of or support of RSPO certified oil palm products that are in compliance with the RSPO Rules on Market Communications and Claims.</p> <p>Note: To verify compliance against RSPO Rules on Market Communications and Claims 2022 and result of the compliance shall be reported in Audit Finding.</p>	The company does not apply on or off-product, sales documents include RSPO MB claim and certificate number according to the RSPO Rules on Market Communications and Claims	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.12 Complaints			

5.12.1	The organisation shall establish and maintain documented procedures for receiving and resolving stakeholder complaints.	The procedure is prescribed in the RSPO Manual. No RSPO related complaints have been received	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.13 Management review			
5.13.1	The organisation shall conduct annual management reviews at planned intervals, appropriate to the scale and nature of the activities undertaken.	A procedure prescribed in the RSPO manual p. 14 and and a separate MR procedure A1. Management review for 2024 dated 14/03/2025 Management review plan contain input / output RSPO information (RSPO section).	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.13.2	The input to management review shall include information on: a) Follow-up actions from previous management reviews. b) Results of internal audits covering RSPO Supply Chain Certification Standard. c) Stakeholders' feedback. d) Status of preventive and corrective actions. e) Changes that could affect the management system. f) Recommendations for improvement.	All points are implemented in management review. Management review was verified on audit.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.13.3	The output from the management review shall include any decisions and actions related to: a) Improvement of the effectiveness of the management system and its processes. b) Resources needed for effective implementation of the system.	The output from the management review include all decisions and action related to improvement of the effectiveness of the management system and resources needed for their effective implementation	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
Module A – Identity Preserved (IP)			

A.2 Supply chain requirements			
A.2.1	The site shall ensure that the RSPO IP oil palm product is kept physically isolated from all other palm oil sources and is uniquely identifiable to a single RSPO certified mill and its certified supply base.	No IP	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
A.3 Processing			
A.3.1	The site shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separate from non-certified oil palm products and oil palm products from other certified mills, including during transport and storage to strive for 100% separation.	No IP	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
Module B – Segregated (SG)			
B.2 Supply chain requirements			
B.2.1	The Segregated approach requires that the RSPO certified oil palm products are kept separate from non-RSPO certified oil palm products at every stage of production, processing, refining and manufacturing throughout the supply chain. This model allows mixing of any RSPO IP and/or SG certified oil palm products from various certified sources. Physical certified oil palm products delivered to the end user will be traceable to a list of RSPO certified mills.	The RSPO SG model was added with a previous surveillance audit. The company intended to sell some semi-finished products delivered by one supplier Eurohansa. The products will be re-sold without any processing (only temporary storage). Separate storage in sealed and marked packaging prevent from mixing or contamination with non-SG materials. There were no RSPO SG transactions completed, all purchased RSPO SG materials were used for MB or conventional production.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)

B.3 Processing			
B.3.1	The site shall assure and verify through clear procedures and record keeping that the RSPO certified oil palm product is kept segregated from non-certified oil palm products including during transport and storage to strive for 100% separation.	The products will be re-sold without any processing (only temporary storage). Separate storage in sealed and marked packaging prevent from mixing or contamination with non-SG materials. The process will be documented in SAP software and established traceability will allow to link outgoing products with income records after batch number.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
Module C – Mass Balance (MB)			
C.2 Supply chain requirements			
C.2.1	The basis of the supply chain requirements for Mass Balance shall consist of reconciliation between the quantity of RSPO certified oil palm products bought and the quantity of RSPO certified oil palm products sold. This includes control of purchases and sales of RSPO certified oil palm products and its derivatives, which shall be independently verified. There are no requirements for separate storage, transportation, or controls in the production process.	<p>Mass balance account contain all required information and allow to verify reconciliation between quantity of material purchase and sold. Records are transferred from the SAP software.</p> <p>The company has implemented MB model and purchase palm fats and other palm-based products. According the internal policy most (99,975%) of palm based raw materials is being purchased as RSPO MB or SG, while only minor part is being sold as RSPO MB. The company maintain quarterly mass balance system. Unused credits (eg certified raw materials used for conventional products) are removed from the MB account once per year (at the end of 3Q every year).</p> <p>MB for last 4 quarters:</p> <p>4Q2024: CPO: 444.448,23 kg; PKO 1.584,08 kg</p> <p>1Q2025: CPO: 532.765.22kg; PKO 2.562,1kg</p> <p>2Q2025: CPO: 1326.754,3kg; PKO 3.369,28 kg</p> <p>3W2025: CPO: 1.715.139,44kg; PKO: 3.715,07kg</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)

C.3 Processing			
C.3.1	The site shall ensure that the quantity of physical RSPO Mass Balance oil palm product inputs and outputs (volume or weight) at the physical site are monitored.	One mass balance account created, based on IT system SAP based on physical purchases and consumption of RSPO palm oil No negative balance observed.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
C.3.2	The site shall ensure that the output of RSPO mass balance oil palm product supplied to customers from the physical site does not exceed the input of RSPO certified oil palm products received at the physical site. The site shall establish only one accounting system at a time.	According the internal policy most (99%) of palm based raw materials is being purchased as RSPO MB or SG, while only minor part is being sold as RSPO MB. The company maintain quarterly mass balance system. Unused credits (eg certified raw materials used for conventional products) are removed from the MB account once per year (at the end of 3Q every year). Verified sampled suppliers declarations for: aroma: Peanut butter, Caramel paste – checked content of palm oil/palm kernel oil and reflection in the MB account	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
C.4 Accounting system			
C.4.1	Continuous Accounting system: a) Where a continuous accounting system is in operation, the organisation shall ensure that the quantity of physical RSPO Mass Balance oil palm product inputs and outputs at the physical site are monitored on a real-time basis. b) Where a continuous accounting system is in operation, the organisation shall ensure that the material accounting system is never overdrawn. Only RSPO data that has been recorded in the material accounting system shall be allocated to outputs supplied by the organisation.	No continuous accounting method	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

C.4.2	<p>Fixed inventory periods:</p> <p>a) Where a fixed inventory period is in operation, the organisation shall ensure that the quantity of RSPO Mass Balance oil palm product inputs and outputs (volume or weight) are balanced within a fixed inventory period, which does not exceed three (3) months.</p> <p>b) Where a fixed inventory period is in operation, the organisation may overdraw data when there is evidence that RSPO Mass Balance oil palm product purchases for delivery within the inventory period cover the RSPO output quantity supplied.</p> <p>c) Where a fixed inventory period is in operation, unused volume can be carried over and recorded in the material accounting system for the following inventory period.</p> <p>d) Where a fixed inventory period is in operation, the organisation shall ensure that the material accounting system is not overdrawn at the end of inventory period.</p>	<p>Company ensure that the quantity of RSPO Mass Balance oil palm product inputs and outputs (volume or weight) are balanced within a fixed inventory period which does not exceed three (3) months</p> <p>A procedure is prescribed in the RSPO procedure. No negative balance observed.</p> <p>According the internal policy most (99,975%) of palm based raw materials is being purchased as RSPO MB or SG, while only minor part is being sold as RSPO MB. The company maintain quarterly mass balance system. Unused credits (eg certified raw materials used for conventional products) are removed from the MB account once per year (at the end of 3Q every year). MB for last 4 quarters (see p. C.2.1 above)</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Not Applicable</p> <p>(Justification required)</p>
C.4.3	<p>Only RSPO data that has been recorded in the material accounting system within the inventory period (including data carried over from the previous period as per C.4.2.c) shall be allocated to outputs supplied within the inventory period.</p>	<p>The mass balance is maintained based on records of real purchases and sales of certified materials and products in SAP software</p>	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Not Applicable</p> <p>(Justification required)</p>
C.5 Conversion ratios			
C.5.1	<p>All volumes of palm oil and palm kernel oil fractions and derivatives that are delivered are deducted from the material accounting system according to the conversion ratios as set out by RSPO (see section 5.10), with the exception of the option detailed in C.5.3.</p>	<p>No conversion. The volumes deducted from the MB account are the real used quantites</p>	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input checked="" type="checkbox"/> Not Applicable</p> <p>(Justification required)</p>

C.5.2	Production losses are neglected for the sake of simplicity in the Mass Balance system.	Production losses are neglected	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
C.5.3	Sites can purchase a certain volume or weight of Identity Preserved (IP) or Segregated (SG) RSPO certified palm oil and palm kernel products and use it to match the sales of equal volumes of oil palm product derivatives that then carry a Mass Balance claim without requiring a physical or chemical link between the acquired Identity Preserved or Segregated product and the derivative that is sold under Mass Balance (see Figure 1). The conversion from Identity Preserved or Segregated products to Mass Balance is allowed upwards, sideways and downwards in the same product tree.	The company purchases SG raw materials which are downgraded and used for MB or conventional production	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
Annex 1 - Supply Chain Yield Schemes			
1. Palm Oil Yield Scheme			
1.1	The values shown in the palm oil yield scheme below are fixed and cannot be modified. Organisations may use their own actual yields provided that these can be justified during the audit.	No yield scheme	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
2. Palm Kernel Oil Yield Scheme			
2.1	The values shown in the palm kernel oil yield scheme below are fixed and cannot be modified. Organisations may use their own actual yields	No yield scheme	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity

	provided that these can be justified during the audit.		<input checked="" type="checkbox"/> Not Applicable (Justification required)
Annex 5 - RSPO Supply Chain Certification for Micro Users			
1. Introduction			
1	Palm oil micro users is an organisation that use a very low volume of oil palm products, i.e. less than 1000 kg of oil palm products per annum. This is the total volume of all oil palm products (certified and non-certified).	No micro users	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
2. Options			
2.1 Individual Supply Chain Certification for micro users			
2.1	<p>Initial certification audits and recertification audits shall take place on-site. Annual surveillance audits may be replaced by remote audits by certification bodies.</p> <p>The certified company shall provide the following information prior to the audit by the accredited CB:</p> <p>a) A list of all purchases of conventional and certified oil palm products (should be confirmation of total volumes less than 1000 kg) in the last year before certification or since the last audit.</p> <p>b) A list of all MB, SG, and IP sales since the last audit in Excel or as extract from internal system.</p> <p>c) A list of valid certificate and/or licence of RSPO certified supplier that has been verified through RSPO website.</p>	No micro users	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

	<p>d) At least one invoice from RSPO certified supplier that contains supply chain certificate number and SC model of the seller.</p> <p>The auditor is to verify this information, apply for licence renewal in the RSPO IT platform and upload the certificate and audit report.</p> <p>When a micro user changes production procedures or uses more than 1000 kg, it shall be audited onsite.</p>		
Annex 6 - RSPO Rules for Oleochemicals and Its Derivatives			
3. Scope			
3.1 Raw materials in scope			
3.1	<p>The scope of this annex is limited to the major Primary Oleochemicals and Secondary Oleoderivatives (see definition in chapter 2, illustrated in graph 1 and listed in table 1). The principle however, may serve as a guidance for other downstream secondary derivatives. Whether palm oil, palm kernel oil, or its fractions are the basic oil feedstock shall be determined based on the MPOB carbon chain length guideline (see table 2). In case of interchangeability of feedstocks to produce the same derivative, the choice of feedstock in the actual process route shall be made transparent to the certification bodies. In the case of MB products made from mixed palm oil and palm kernel oil, the oil coverage may be based on the major oil component of the product.</p>	No oleochemicals or derivatives	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
3.2 RSPO Supply Chain module in scope			

3.2	This annex covers the RSPO Supply Chain module Identity Preserved (IP), Segregated (SG), Mass Balance (MB), and Book and Claim schemes.	No oleochemicals or derivatives	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
4. General Guideline for Calculation			
4	The calculation factors focus on derivatives containing a majority of C6 - C18 C-chains. Not in scope of this annex are: <ul style="list-style-type: none"> • products with dominant >C18 C-chains. They will not be derived from palm oil or palm kernel oil. • crude and refined (RBD) oils, their fractions, distillates, and refining residues (e.g. PFAD); following the yield scheme in Annex 1. 	No oleochemicals or derivatives	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
4.1 Segregated (SG) / Identity Preserved (IP) Scheme			
4.1.1	SG/IP products are obtained through proper segregation requirements throughout the manufacturing and handling process.	No oleochemicals or derivatives	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
4.1.2	The calculation for Primary Oleochemicals in scope (see graph 1) shall use distinct factors that are based on the actual oil requirement (yield factors); the yield factors in this document (table 3) are for guidance only and manufacturers must document supply chain activities for auditor's scrutiny. Manufacturers shall apply the yield-based factors for Primary Oleochemicals (see table 3).	No oleochemicals or derivatives	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

4.1.3	Manufacturers of Secondary Oleoderivatives (see graph 1) shall apply the standard conversion factors for Secondary Oleoderivatives as given in table 4 as a guideline (non - mandatory) with possibility of using specific yields based on specific in-house data.	No oleochemicals or derivatives	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
4.1.4	In the case where a Secondary Oleoderivative product conversion factor is not (yet) covered in the existing document or will be calculated based on specific in-house data, the guidelines for calculation under 4.4. (see graph 9) shall apply.	No oleochemicals or derivatives	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
4.2 Mass Balance (MB) Scheme			
4.2.1 1:1 rule			

4.2.1	<p>For Primary Oleochemicals from palm kernel oil, its fractions, distillates, or residue products in scope, the 1:1 rule shall apply (see graph 2) as their molecular weight does not differ significantly from the precursor oil. For glycerin, not having a precursor identity nor a C-chain reference, the 1:1 rule shall apply as well.</p> <p>For Secondary Oleoderivatives in scope, the 1:1 rule shall apply followed by the product calculation factors based on the molecular weight based conversion factors as guidelines (non - mandatory) with the possibility of using specific yields based on specific in-house data (see table 4). In the case where a Secondary Oleoderivative product conversion factor is not (yet) covered in the existing document, the guidelines under 4.4. shall apply.</p> <p>Primary and Secondary Oleoderivatives made from palm oil, its fractions, distillates, or residue products (see graph 3) are limited due to carbon chain length pre-conditions (see table 2), nevertheless the same logic shall apply.</p> <p>In the case of soap base (made either from oil saponification or fatty acid neutralisation), oil requirement should be based largely on the total fatty matter content, which is affected by the soap noodles' moisture content. The conversion factor is that for soap noodles with moisture content 18% and below, a conversion factor of 0.7 should be applied; and for soap noodles with moisture content above 18%, a conversion factor of 0.6 should be applied.</p>	No oleochemicals or derivatives	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
4.2.2 MB claim transfer downstream/upstream			



4.2.2	For Primary Oleochemicals and Secondary Oleoderivatives made from palm kernel oil, its fractions, distillates, or residue products in scope, an MB claim transfer can only be applied downstream (see graph 4). The same rule applies for Primary Oleochemicals and Secondary Oleoderivatives made from palm oil (see graph 5). For example, a downstream MB-claim transfer from, for instance a fatty acid to a betaine, shall be allowed. An MB-claim transfer upstream from, for instance fatty alcohol back to palm kernel oil or from a betaine upstream to a fatty acid, shall not be allowed.	No oleochemicals or derivatives	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
4.2.3 MB claim transfer cross referencing			
4.2.3	<p>The transfer of an MB claim inside a specified section as marked in red (see graph 6) is allowed. For example, from a fatty acid to a fatty alcohol or from a sodium laureth - 2 sulfate to a betaine, shall be allowed. Glycerin is excluded from cross-referencing as glycerin neither has a precursor identity nor a C-chain reference.</p> <p>The same rule applies for Primary Oleochemicals and Secondary Oleoderivatives made from palm oil (see graph 7).</p>	No oleochemicals or derivatives	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
4.3 RSPO Credits / Book and Claim			
4.3	<p>The B&C calculation for Primary Oleochemicals and Secondary Oleoderivatives in scope (see graph 1) shall use the standard conversion factors as given in table 4 as guidance (non - mandatory) with the possibility of using specific yields based on specific in-house data.</p> <p>In the case where a Secondary Oleoderivative product conversion factor is not (yet) covered in the existing document, the guidelines for calculation under 4.4. (see graph 9) shall apply.</p>	No oleochemicals or derivatives	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)


4.4 Guiding principle to calculate Secondary Oleoderivative conversion factors			
4.4	<p>All calculated product conversion factors can be found in table 4.</p> <p>In case a Secondary Oleochemical conversion factor is not (yet) covered in table 4, the guiding structure as shown in graph 9 shall apply to establish the correct conversion factor.</p> <p>The conversion factors may act as guidelines in the case of SG products where the actual physical yield will be used.</p> <p>The conversion factor (e.g. 1 = 100% PO/PKO content) of a product indicates the amount of PO/PKO which is present in the final product independent from processed amount of material.</p>	No oleochemicals or derivatives	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
Annex 7 - Guidance for RSPO Supply Chain Certification of Food Service Company/Companies			
3. Process requirements			
3.1 For single food service company			
3.1.1	For a single food service company, module A/B/C of the RSPO Supply Chain Certification Standard applies.	No Food services	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

3.1.2	The audit regime for a single food service company shall be treated the same as any RSPO Supply Chain Certification audit. The audit involves site visits for initial certification, surveillance audits, and recertification.	No Food services	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
3.1.3	In the case where the food service company uses less than 1000 kg of oil palm products* annually, a remote audit by the CB is allowed for surveillance audits. However, the initial certification and recertification audits shall involve onsite audits.	No Food services	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

3.4.1 Audit Findings & Results for RSPO Rules on Market Communications and Claims

RSPO Rules on Market Communications and Claims			
Note: Any findings raised under this sub-section will be collectively raised as one (1) finding under 5.11 Claims requirement under RSPO Supply Chain Certification Standard			
Requirements		Audit Findings	Result
3. Scope			
3.1	This document sets mandatory requirements for all RSPO members when making any communication about RSPO membership and the use of RSPO certified palm oil products.	For information only, not required to be verified	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
3.2	The RSPO Trademark licence shall be applied under the Parent Entity level whereby the Parent Entity shall represent all entities within its group. Note: This is applicable to all new trademark licence applicants upon endorsement of this document.	LOTTE CO., LTD holds a valid trademark license, no on-product or off-product trademarks are used by LOTTE Wedek Sp. z o.o.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
3.3	For RSPO supply chain or RSPO P&C certified members, this document will form part of the audit requirements. Therefore, failure to comply with any of the requirements within these rules as outlined in this document will be considered a non-conformance. For non-certified members and non-RSPO members, breaches of the rules contained herein will be dealt with by the RSPO Secretariat accordingly.	For information only, not required to be verified	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

3.4	<p>The rules contained in this document are designed to safeguard the reputation of RSPO and the credibility of the RSPO Trademark, RSPO Labels and RSPO claims, and to promote the production and use of RSPO certified palm oil products. RSPO members wishing to use the RSPO Trademark must hold a trademark licence from RSPO. This will be granted upon acceptance as a member. Existing members can apply separately. A unique trademark licence number shall be issued to be used in conjunction with the RSPO Trademark or RSPO Label(s). A list of approved trademark licences is available on the RSPO website (www.rspo.org).</p> <p>RSPO retailer members/brand owners who are not certified but want to use the RSPO Label must hold a trademark licence (as per 5.1.6) or use the trademark licence number of the end product manufacturer for product-specific communications.</p> <p>Members must not make negative claims which imply that the removal of palm oil from a product is a preferable social or environmental sustainability outcome to the use of RSPO certified sustainable palm oil. Moreover, members shall seek to promote, and not denigrate the objectives of RSPO, namely the production and use of RSPO certified sustainable palm oil.</p>	No on- or off-product trmks are used. No negative logo observed	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
4. General Corporate Communications			
4.1	<p>A corporate communication is one made by any RSPO member that highlights its RSPO membership and/or its commitment to the objectives and principles of RSPO. Corporate communication is a “non-product related” claim.</p>	For information only, not required to be verified	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

4.2	In corporate communications, a member is allowed to: A. display its RSPO membership status B. display the RSPO web address (www.rspo.org) C. state that the member supports the work of RSPO D. state the member's history with regard to RSPO E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
4.3	Members are not allowed to use the RSPO corporate logo as shown below. This is for the sole use of the RSPO Secretariat.  Roundtable on Sustainable Palm Oil	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
4.4	In corporate communications, RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products.	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
4.5	Additionally, RSPO certified members are allowed to make statements that highlight their RSPO certification status and product related claims in their corporate communication tools. Some permitted examples include: • “We have been sourcing RSPO certified palm oil since (YEAR).” • “We have used (X) tonnes of RSPO certified palm oil for our products manufactured in the last year.” • “We have been RSPO certified since (YEAR).” • “We have (X NUMBER OF PRODUCTS) produced using RSPO certified MB/SG palm oil.” • “In (YEAR), our company sourced (X%) of palm oil derivative volumes that was used across our products manufactured as MB certified.”	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

	<ul style="list-style-type: none"> • “Our company covered (X%) of palm oil derivative volumes used across all our products manufactured in (YEAR) with smallholder credits.” • “We are RSPO certified. Ask us for our RSPO certified products.” 		
4.6	<p>RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following:</p> <p>A. Use the RSPO Trademark with a valid trademark licence number to promote its membership of RSPO. It is sufficient for non-certified members to indicate this only once in their communication.</p> <p>B. Claim statements are limited to the following examples:</p> <p>i. “The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR).”</p> <p>ii. X% of palm oil sourced by our organisation are certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book and Claim.</p> <p>C. In cases wherein an organisation/member would like to indicate their commitment to sourcing RSPO certified volumes, the statement shall be accompanied with a disclaimer: “This reported figure is not audited through RSPO Certification”. ”</p>	For information only, not required to be verified	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5. Product-Specific Communications			
5.1 General			

5.11	Product-specific communications refer to any public statement about an individual product that contains RSPO certified sustainable palm oil. These product-specific communications can be made on pack and/or off pack such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.	For information only, not required to be verified	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.1.2	Product-specific communications are voluntary.	For information only, not required to be verified	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.1.3	Wherever the RSPO Label is displayed for product-specific communications, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement itself.	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.1.4	Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication.	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.1.5	<p>If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown in Figure 1(RSPO Rules on Market Communications & Claims, page11).</p> <p>STEP A</p>	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

	<p>RSPO members should be registered on the RSPO IT Platform and complete the information under 'description of products' field.</p> <p>STEP B Both parties shall inform their certification body in writing about the agreement.</p> <p>STEP C The RSPO certified supplier is responsible for ensuring that the buyer's RSPO Trademark licence number is used only on products that are supplied to that buyer.</p>		
5.1.6	<p>Organisations that do not further modify end products or that do not need to undergo Supply Chain Certification such as retailers, traders, or distributors who intend to use the RSPO Label with their own RSPO Trademark licence number in any of their product-specific communications, can do so by undergoing a remote audit. A remote audit shall be conducted by an RSPO-accredited certification body (CB) prior to the use of the RSPO Label whereby the organisation will need to demonstrate that the use is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain. The remote audit shall be carried out as follows:</p> <p>STEP A Organisation to prepare the draft artwork and design. The RSPO Labels can be requested from trademark@rspo.org.</p> <p>STEP B Organisation to liaise with an RSPO-accredited certification body (CB) to perform the remote audit.</p> <p>STEP C During the remote audit, all artworks and traceability exercises should be conducted.</p>	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

	<p>STEP D The certification body (CB) is then responsible for submitting the approved remote audit checklist and 'Trademark Verification Statement' (which includes the organisation's name and RSPO membership number, date, outcome of the audit, list of reviewed artworks and status)' through the RSPO IT Platform.</p> <p>STEP E The RSPO will review/approve the submission of the remote audit checklist and 'Trademark Verification Statement' via the RSPO IT Platform.</p> <p>STEP F The 'Trademark Verification Statement' is valid for 12 months provided the PalmTrace licence remains valid. "</p>		
5.2 Off Pack Claims			
5.2.1	Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made.	The company include RSPO certificate number and RSPO MB claim on sales documents	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Not Applicable (Justification required)
5.2.2	When confirming the sale of certified palm oil products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	For information only, not required to be verified	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

5.2.3	<p>Where a distributor or wholesaler takes title to products containing certified sustainable palm oil products, the requirements of the RSPO SCCS can follow either one of these two options:</p> <p>OPTION A If the distributor or wholesaler holds only a distributor licence, it may only communicate RSPO certified palm oil products by linking the product to the manufacturer using the manufacturer's SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products, it is essential that customers are aware that the products have been made on behalf of the distributor or wholesaler, with specific evidence either through on pack claims or documentation.</p> <p>OPTION B If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2.</p>	For information only, not required to be verified	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.3 On Pack Claims			
5.3.1	Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the product(s) as per Module A, B, C and E. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil as per Module D.	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.3.2	In case of limited space, RSPO allows flexibility to use a one-line arrangement claim together with a valid trademark licence number for on pack communications as below without having to use any RSPO Label. The licence number has to measure at least 4pt (1.4mm) in	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

	<p>size and the font must be Calibri. The following options shall be considered:</p> <p>A. For Identity Preserved (IP)/ Segregated (SG) Certified Products:</p> <ul style="list-style-type: none"> • RSPO IP/SG CERTIFIED* • Contains RSPO IP/SG palm oil* • Contains RSPO certified palm oil (IP/SG)* *Add RSPO TM Licence Number below or next to the claim. <p>B. For Mass Balance (MB) Certified Products:</p> <ul style="list-style-type: none"> • RSPO MIXED* • Contributes to the production of RSPO certified palm oil* • Contains RSPO certified palm oil (MB)* *Add RSPO TM Licence Number below or next to the claim. <p>C. For Partially Certified Products:</p> <ul style="list-style-type: none"> • RSPO 50% MIXED* • Contains at least 50% RSPO certified palm oil* *Add RSPO TM Licence Number below or next to the claim. <p>D. For Products covered with Book and Claim (B&C):</p> <ul style="list-style-type: none"> • RSPO CREDITS* • Supports the production of RSPO certified palm oil* • Contains palm oil covered by the purchase of RSPO Credits* *Add RSPO TM Licence Number below or next to the claim. 		
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	For information only, not required to be verified	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.3.5	Use of the RSPO Label is restricted to claims about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient.	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.3.6	All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal.	For information only, not required to be verified	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
5.4 Module			
5.4.1	Module A-E applies for product-specific communications.	For information only, not required to be verified	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
Module A – Identity Preserved and Segregated Specific Rules			
	When an RSPO member makes a product-specific communication that a product is either Identity Preserved (IP) or Segregated (SG) certified, the following conditions must be met: Certified Palm Oil Content: • 95%* of the palm oil content must be RSPO IP/SG certified.	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

	<ul style="list-style-type: none"> • If 100% of RSPO IP/SG certified palm oil content cannot be sourced, a maximum of 5% volume from other noncertified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume. <p><u>Messaging:</u> Messaging ALLOWED for storytelling in product-specific communications may include any of the following elements:</p> <ul style="list-style-type: none"> • The palm oil products contained in this product have been certified to come from RSPO sources. www.rspo.org • By choosing this product, you are sure that it contains RSPO certified palm oil. For more information: www.rspo.org • RSPO certified sustainable palm oil products were kept apart from other palm oil products throughout the supply chain. www.rspo.org • Certified sustainable palm oil products can be traced back to RSPO certified mills and plantations. www.rspo.org • The entire supply chain is monitored by independent, RSPO-accredited auditors. www.rspo.org • RSPO certified sustainable palm oil has been produced according to stringent environmental and social criteria. www.rspo.org <p><u>Product-Specific Communications Labelling:</u> Members are allowed to use the RSPO Label in one of the following ways:</p> <ul style="list-style-type: none"> • RSPO Trademark that includes the tag “CERTIFIED”; <p>or</p> <ul style="list-style-type: none"> • RSPO Trademark that includes the tag “This product contains certified sustainable palm oil”. 		
Module B – Mass Balance Specific Rules			

<p>When an RSPO member makes a product-specific communication that a product is Mass Balance (MB) certified, the following conditions must be met:</p> <p><u>Mass Balance Palm Oil Content:</u></p> <ul style="list-style-type: none"> • 95%* of the palm oil content must be RSPO MB-certified. • If 100% of RSPO MB certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume. <p><u>Messaging:</u> Messaging ALLOWED in storytelling in product-specific communications includes:</p> <ul style="list-style-type: none"> • [Palm oil products]/[palm oil]/[palm kernel oil] from RSPO certified mills and plantations were mixed with noncertified palm oil products in the supply chain. • The volume of [palm oil products]/[palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations. <p><u>Product-Specific Communications Labelling:</u> Members are allowed to use the RSPO Label in one of the following ways:</p> <ul style="list-style-type: none"> • The RSPO Label MUST contain the tag "MIXED". The tag "MIXED" designates palm oil products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag "MIXED" on a product does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim. • The RSPO Label can also include the statement: "[The palm oil contained in this product] contributes to the production of certified sustainable palm oil". 	<p>No such communication observed</p>	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input checked="" type="checkbox"/> Not Applicable (Justification required)</p>
--	---------------------------------------	--

Module C – Partial Product Claims Specific Rules			
	<p>To increase awareness among consumers of the availability of sustainable palm oil products and to help accelerate uptake, it is permissible to make a product-specific communication when the percentage of the palm oil content is less than 95%* certified, but only when the following conditions have been met:</p> <ul style="list-style-type: none"> • The member making the claim is the end product manufacturer, is an RSPO member, and is certified against the RSPO SCCS, or is an RSPO retailer member authorised to use the RSPO Label. • At least 50% of the palm oil content has been supplied through an RSPO certified supply chain as IP, SG, and/or MB. • The remaining volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume. <p><u>Messaging:</u> Messaging ALLOWED for storytelling in product-specific communications limited to:</p> <ul style="list-style-type: none"> • This product contributes to the production of certified sustainable palm oil. <p><u>Product-Specific Communications Labelling:</u> The use of the RSPO Label must include the tag “50% MIXED”. No other percentage is allowed within this claim.</p>	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
Module D – Book and Claim Specific Rules			

	<p>Claims made under the Book and Claim model need to apply the RSPO Label with the tag “CREDITS”.</p> <p>RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil. These claims can be made anywhere – in store, on-pack, in marketing materials – provided that they abide by the rules below:</p> <p><u>Messaging:</u> Messaging ALLOWED for storytelling in product-specific communications includes:</p> <ul style="list-style-type: none"> • Supports the production of certified sustainable palm (kernel) oil. • Supporting certified sustainable palm (kernel) oil. <p><u>Messaging NOT ALLOWED for storytelling in product-specific communications:</u></p> <ul style="list-style-type: none"> • Anything that can lead consumers to believe that the product contains sustainable palm oil products. <p><u>Product-Specific Communications Labelling:</u></p> <ul style="list-style-type: none"> • Must use the RSPO Label with the tag “CREDITS”. • 100% of the palm oil-based ingredients must be covered by RSPO Credits or physical certified material. 	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
Module E – Combined Supply Chain Models Specific Rules			
	<p>Where a mixture of inputs supplied through different RSPO supply chain models are present in a product, the following guidelines are applicable (refer Module E):</p> <p>Where one supply chain model accounts for 95%* of the palm oil content, the claim for this specific model may be made (refer Module E):</p>	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
6. Annex (RSPO Trademark & RSPO Label Usage and Guidance)			

6.1 General			
6.1.1	<p>RSPO has created three different versions of its RSPO Trademark and RSPO Labels to maximise usability across varieties of applications. Illustrated in Figure 4 are examples in which the RSPO Label (IP/SG model) can be used: FULL COLOUR, Black or White versions.</p> <p>Please ensure that the RSPO Trademark and RSPO Label(s) legibility is in no way compromised and that the different colours are all equally visible against the background. RSPO recommends that when placing the RSPO Trademark or RSPO Label over a coloured background, the black or white version is used.</p>	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
6.1.2	<p>Certified members and approved retailers can use the RSPO Label(s) in product-specific communications, including in packaging, labels, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. Wherever the RSPO Label is displayed, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement.</p>	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
6.1.3	<p>For non-commercial use of the RSPO Trademark by organisations that do not sell palm products, e.g., Non-Governmental Organisations (NGOs) or industry organisations promoting certified sustainable palm oil products, news media, and anyone who intends to use the RSPO Trademark for noncommercial educational purposes promoting RSPO and sustainable palm oil, the request form for written approval must be filled out, specifying the context surrounding the use of the RSPO Trademark.</p>	For information only, not required to be verified	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
6.2 Clearance Area			

6.2.1	In order to promote ultimate visibility and impact, RSPO has designated minimum clear space around the RSPO Trademark and RSPO Label(s) to prevent the logo from being too “cluttered” with other objects or graphics. It’s quite simple – just make sure there is an area the same width as the “SP” of the logo, all the way around as illustrated below. The size of the clear space increases or decreases in proportion to the size of the RSPO Trademark or RSPO Label used. Please allow more space whenever possible.	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
6.3 Minimum Size			
6.3.1	RSPO specifies a minimum size for the RSPO Trademark and RSPO Label to ensure that they are used within its optimum dimensions and that the reproduction remains consistent.	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
6.3.2	On printed materials, RSPO Trademark and RSPO Label should measure as shown in Figure 5; while the licence number has to measure at least 4pt (1.4 mm) in size and the font must be Calibri.	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
6.4 Colours			
6.4.1	RSPO members are advised to use the colour version whenever possible. However, black, white, or any monochrome version may be recommended depending on printing capacity and background colours of printing materials. Members are not allowed to create or modify the RSPO Trademark, RSPO Label(s), tag, statement, and colours in any way other than resizing the artworks provided by RSPO.	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

6.5 Background Colour Variation			
6.5.1	<p>The graphics below illustrate some of the good examples of RSPO Label.</p> <p>RSPO Label used on black/dark-coloured background.</p> <p>RSPO Label used on white/light-coloured background.</p>	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
6.6 Supply Chain Models			
6.6.1	<p>The RSPO has defined four supply chain models to guide the trading of RSPO certified sustainable palm oil products:</p> <ol style="list-style-type: none"> 1. Identity Preserved (IP) 2. Segregated (SG) 3. Mass Balance (MB) 4. Book and Claim (B&C) 	For information only, not required to be verified	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
6.6.2	<p>There are different sets of RSPO Label packages specifically designed for certified members in accordance with the supply chain models, and one package for the Book and Claim supply chain.</p> <ol style="list-style-type: none"> 1. Identity Preserved (IP) and Segregated (SG) – “CERTIFIED” RSPO Label package 2. Mass Balance (MB) – “MIXED” RSPO Label package 3. Partial Product Claim – “50% Mixed” RSPO Label package 4. Credits - “CREDITS” RSPO Label package 	For information only, not required to be verified	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
6.7 RSPO Label Packages			

6.7.1	Supply Chain Certification model: Identity Preserved/Segregated Tag: "CERTIFIED" Statement: "This product contains certified sustainable palm oil"	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
6.7.2	Supply Chain Certification model: Mass Balance Tag: "MIXED" Statement: "Contributes to the production of certified sustainable palm oil".	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
6.7.3	Partial Product Claim Tag: "50% MIXED" Statement: "This product contributes to the production of certified sustainable palm oil".	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
6.7.4	RSPO Credits Claim Tag: "CREDITS" Statement: "Supports the production of sustainable palm oil"	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)
6.8 Language Options			
6.8.1	RSPO has translated the RSPO Labels into 23 different languages and 1 bilingual label for use by licenced members covering different markets. 1. Bulgarian 2. Catalan 3. Croatian 4. Chinese 5. Czech	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

	6. Danish 7. Dutch 8. English 9. Finnish 10. French 11. German 12. Hungarian 13. Italian 14. Japanese 15. Kazakh 16. Polish 17. Portuguese 18. Romanian 19. Russian 20. Serbian 21. Slovak 22. Spanish 23. Swedish 24. English & French		
6.9 DOs and DON'Ts of Using the RSPO Trademark and RSPO Label			
	<p>DO</p> <ul style="list-style-type: none"> • Use the original graphics of the RSPO Trademark and/or RSPO Label(s) provided by RSPO. • Always maintain the clearance area for the RSPO Trademark and RSPO Label(s). • Always use the most appropriate RSPO Trademark and/or RSPO Label(s) colour version to maximise the impact of the logo and ensure it stands out from the background and other graphics next to it. • Use the RSPO Trademark and/or RSPO Label(s) no smaller than the approved minimum size. • Place your RSPO Trademark licence number immediately below or next to the RSPO Trademark and/or RSPO Label(s). <p>DON'T</p>	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

	<ul style="list-style-type: none"> • Remove any element from, or add any object to the RSPO Trademark and/or RSPO Label(s). • Alter the colours of the RSPO Trademark and/or RSPO Label(s). • Distort the proportions of the RSPO Trademark and/or RSPO Label(s). • Redesign or re-create the RSPO Trademark and/or RSPO Label(s) artwork. • Use the RSPO Trademark, RSPO Label(s) or parts of the RSPO Trademark and RSPO Label(s) to create a different design. • Use the RSPO Trademark and/or RSPO Label(s) as a read-through in text. • Use special effects or patterns with the RSPO Trademark and/or RSPO Label(s). • Enclose the RSPO Trademark and/or RSPO Label(s) within a shape. • Apply shadow behind the RSPO Trademark and/or RSPO Label(s). • Create background patterns with the RSPO Trademark and/or RSPO Label(s). • Link the RSPO Trademark and/or RSPO Label(s) to other URL sites other than the RSPO home page or the respective RSPO member's profile page 		
6.10 Correct Usage of the RSPO Label			
6.10.1	<p>Licensed members must take note of the following when using the RSPO Label for on pack claims:</p> <p>For Identity Preserved/ Segregated Supply Chains: Members must include the tag "CERTIFIED".</p> <p>For Mass Balance Supply Chain: Members must include the tag "MIXED".</p>	No such communication observed	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Not Applicable (Justification required)

	<p>Members must show their trademark licence number (not the membership number or supply chain certificate number) immediately under or next to the RSPO Label.</p> <p>*Note: The product manufacturer must use its own trademark licence number on pack, or that of the retailer when producing retailer-branded products (where the retailer has undergone Remote Audit as per requirement 5.1.6).</p>		
6.11 Incorrect Usage of the RSPO Trademark			
	<p>Incorrect Usage of the RSPO Trademark examples shown in this section</p>	<p>No such communication observed</p>	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input checked="" type="checkbox"/> Not Applicable (Justification required)</p>

3.5 Summary of Audit Findings

Summary of nonconformity(ies) under the RSPO Supply Chain Certification Standard	
Requirements	Total no. of findings
5. General Chain of Custody Requirements for the Supply Chain	
5.1. Applicability of the general chain of custody requirements for the supply chain	0
5.2. Supply chain model	0
5.3. Documented procedures	0
5.4. Purchasing and goods in	0
5.5. Outsourcing activities	0
5.6. Sales and goods out	0
5.7. Registration of transactions	0
5.8. Training	0
5.9. Record keeping	0
5.10. Conversion factors	0
5.11. Claims	0
5.12. Complaints	0
5.13. Management review	0
6. Supply chain models - modular requirements	
Module A – Identity Preserved (IP)	0
Module B – Segregated (SG)	0
Module C – Mass Balance (MB)	0
Annex 1 - Supply Chain Yield Schemes	0
Annex 5 - RSPO Supply Chain Certification for Micro Users	0
Annex 6 - RSPO Rules for Oleochemicals and Its Derivatives	0
Annex 7 - Guidance for RSPO Supply Chain Certification of Food Service Company/Companies	0
TOTAL	0

3.6 Nonconformity(ies) Issue in this Audit

Requirement Number & Standard Reference	No NCs raised
Nonconformity Number	
Nonconformity Category	Major
Date of Nonconformity Issued	<i>DD Mmm YYYY</i>
Deadline	<input type="checkbox"/> 3 months from date of closing meeting (IC) <input type="checkbox"/> 1 month from date of closing meeting (ASA & RC)
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input type="checkbox"/> Offsite
Nonconformity Statement:	
Evidence:	
Root Cause	
Corrective Action Implemented <i>(including any evidence submitted)</i>	
Preventive Action Implemented <i>(including any evidence submitted)</i>	
Date of Response	<i>DD Mmm YYYY</i>
Audit Team Conclusion <i>(including any evidence reviewed)</i>	
Status of Nonconformity	<input type="checkbox"/> Closed
Date of Closure	<i>DD Mmm YYYY</i>

This table can be added as necessary

3.7 Nonconformity(ies) raised in the previous audit

Requirement No	Nonconformity No	Evidence Observed/NC raised	Auditee Response		Verification of Corrective/Preventive Actions
			Corrective Actions	Preventive Actions	
<i>The row can be added as necessary</i>	No NCs raised				

4. Audit Conclusion, Recommendation & Confirmation by Lead Auditor

Audit findings	
<input checked="" type="checkbox"/>	No nonconformity recorded.
<input type="checkbox"/>	Major nonconformity(ies) recorded. Evidence of implementation of the corrective actions have been accepted by the audit team. The nonconformity(ies) have been satisfactorily closed out.
Recommendation	
<input type="checkbox"/>	Certification. (Initial Certification)
<input type="checkbox"/>	Continue certification. (Annual Surveillance Audit)
<input checked="" type="checkbox"/>	Renewal for certification. (Recertification)
<input type="checkbox"/>	Not recommended for certification. Reason: <i>please provide the reason/justification</i>
Confirmation	
<input checked="" type="checkbox"/>	The Lead Auditor confirms that the audit findings has been communicated with the representative of the management unit during the closing meeting.

5. Acknowledgement of Internal Responsibility and Formal Sign-Off of Assessment Finding.

Signing by the Audit Team Leader

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

Acknowledge by:

Name Daniel Kret

Position Lead Auditor

Date 21 Oct 2025



Signature

Signing by the Certification Decision Maker

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

Acknowledge by:

Name Alicja Wieczorek

Position Certifier

Date 10 11 2025



Signature

APPENDIX 1

Volume Summary

This is a volume summary table for supply chain actors other than Independent Palm Oil Mill and Crusher.

Information of License		Previous Year License		Current Year License	
License Period		Start Date: 24 Dec 2023		Start Date: 24 Dec 2024	
		End Date: 23 Dec 2024		End Date: 23 Dec 2025	
Volume Reporting Period		Start Date: 01 Oct 2023		Start Date: 01 Oct 2024	
		End Date: 30 Sep 2024		End Date: 30 Sep 2025	
Volume purchased and claimed by supply chain model		CSPO (MT)	CSPKO (MT)	CSPO (MT)	CSPKO (MT)
IP	Total estimated certified oil palm product Purchased Volume	0	0	0	0
	Total estimated certified oil palm product Claimed Volume	0	0	0	0
SG	Total estimated certified oil palm product Purchased Volume	939,6365	0	901,507	0
	Total estimated certified oil palm product Claimed Volume	0	0	0	0
MB	Total estimated certified oil palm product Purchased Volume	697,0298	6,2387	813,903	3,715

	Total estimated certified oil palm product Claimed Volume	233,284	0	270,56	0
	Total estimated certified oil palm product Purchased	1636,6663	6,2387	1715,410	3,715
	Total estimated certified oil palm product Claimed	233,284	0	270,56	0
	Total Volume Purchased	PO (MT)	PKO (MT)	PO (MT)	PKO (MT)
	Total estimated non-certified oil palm product purchased	0,33	0,382	12,320	0,700
	Total estimated oil palm product purchased (certified + non-certified)	1636,9963	6,6207	1727,730	4,415

This is a volume summary table for Crusher only (if applicable)

Information of License		Previous Year License	Current Year License	Previous Year License	Current Year License	Previous Year License	Current Year License
License Period	Start Date: End Date:	DD Mmm YYYY DD Mmm YYYY	DD Mmm YYYY DD Mmm YYYY	DD Mmm YYYY DD Mmm YYYY	DD Mmm YYYY DD Mmm YYYY	DD Mmm YYYY DD Mmm YYYY	DD Mmm YYYY DD Mmm YYYY
Volume Reporting Period	Start Date: End Date:	DD Mmm YYYY DD Mmm YYYY	DD Mmm YYYY DD Mmm YYYY	DD Mmm YYYY DD Mmm YYYY	DD Mmm YYYY DD Mmm YYYY	DD Mmm YYYY DD Mmm YYYY	DD Mmm YYYY DD Mmm YYYY
Volume purchased and claimed by supply chain model		CSPK (MT)		CSPKO (MT)		CSPKE (MT)	
IP	Total estimated certified oil palm product Purchased Volume						



	Total estimated certified oil palm product Claimed Volume						
SG	Total estimated certified oil palm product Purchased Volume						
	Total estimated certified oil palm product Claimed Volume						
MB	Total estimated certified oil palm product Purchased Volume						
	Total estimated certified oil palm product Claimed Volume						
Total estimated certified oil palm product Purchased							
Total estimated certified oil palm product Claimed							
Total actual certified CSPKO production volume							
Total Volume Purchased		PK (MT)	PKO (MT)		PKE (MT)		
Total estimated non-certified oil palm product purchased							
Total estimated oil palm product purchased (certified + non-certified)							
Yield (%)							

APPENDIX 2

History of the changes in the current certification cycle.

Assessment Type	Date of Audit	Changes
Recertification	21 Oct 2025	No changes

APPENDIX 3

List of certified input and output products

No	Site(s) name	List of Input Product	List of Output Product
1	LOTTE Wedel Sp. z o.o.	Certified sustainable palm oil, Aromas, Fillings, Others (Fruit pieces, Caramel paste)	Chocolate and chocolate based products