

Verification Report

Verification Opinion

Verified as Satisfactory	
<p>Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the GHG Report produced by United Palm Oil Industry Public Company Limited:</p>	<ul style="list-style-type: none"> • Is not materially correct and is not a fair representation of GHG data and information. • Has not been prepared in accordance with ISO14064-1:2018
<p>With the following caveats</p>	<p>This verification found data material misstatement during process that modified data to accurate then closing all raised material misstatement, as follow.</p> <p>According to the calculation principles in the document on greenhouse gas emissions from fertilizers of TGO, when calculating greenhouse gas emissions from the use of 1 kilogram of nitrogen fertilizer, the emission factor is 4.16429 kgCO₂e/kg. However, the organization uses an emission factor of 1,103.46 kgCO₂e/kg, resulting in the amount of greenhouse gas emissions deviating from the correct value.</p>
Lead Verifier	Kanchana Sukserm
Independent Reviewer	Sumate Vavnilanon
Signed on behalf of BSI	Kuldhaj Bunbongkarn, Managing Director Assurance, Thailand
Issue Date	03 December 2025
<p>BSI Group (Thailand) Co.,Ltd. 127/29 Panjathani Tower, 24th Floor Nonsee Road, Chongnonsee, Yannawa Bangkok. Thailand.</p>	
<p>Note: BSI Thailand is independent to and has no financial interest in United Palm Oil Industry Public Company Limited, This 3rd party Verification Opinion has been prepared for United Palm Oil Industry Public Company Limited. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Thailand has assumed that all information provided to it by United Palm Oil Industry Public Company Limited. is true, accurate and complete. BSI Thailand accepts no liability to any third party who places reliance on this statement.</p>	

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Verification Engagement

Organization	United Palm Oil Industry Public Company Limited
Responsible party	United Palm Oil Industry Public Company Limited
Verification Objectives	<p>To express an opinion on whether the organizational GHG Statement which is historical in nature:</p> <ul style="list-style-type: none"> • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO14064-1:2018, and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	Limited
Verification evidence gathering procedures	<ul style="list-style-type: none"> • Evaluation of the monitoring and controls systems through interviewing employee observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification	
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019, ISO 14065: 2020 and ISO 17029:2019
Note: United Palm Oil Industry Public Company Limited. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization	United Palm Oil Industry Public Company Limited
Organizations GHG Report containing GHG Statement	<ol style="list-style-type: none"> 1. GHG report name: Final UPOIC-2024 2. GHG calculation excel name: Final UPOIC-2024
Organizational Boundary	Operational Control
Locations included in the Organizational Boundary	In Appendix A
Scope of activities:	In Appendix A

Reporting Boundary:	Direct GHG Emissions (Scope 1)	<p>Stationary combustion;</p> <ul style="list-style-type: none"> • Biogas from generating electricity by gas engine generator • Biomass from generating electricity by gas engine generator • Gasoline from water pump • Gasoline from lawn mower • Diesel from fire pump • LPG from maintenance workshop <p>Mobile combustion;</p> <ul style="list-style-type: none"> • Diesel from central cars, transport cars and executive cars • Gasoline from executive cars • Gasoline from motorcycles, cars used in the garden • Diesel from backhoe, loader, forklift, tractor, trailer (off-road) <p>Fugitive;</p> <ul style="list-style-type: none"> • Leakage of Fire extinguishing (CO₂,) • Leakage of Refrigerant (R410A, R32) • CH₄ from wastewater treatment system • N₂O from fertilizers
	Direct GHG Removals (Scope 1)	N/A
	Indirect GHG Emissions from imported energy (Scope 2)	Imported Electricity from PEA
	Indirect GHG emissions from transportation (Scope 3)	N/A
	Indirect GHG emissions from products used by organization (Scope 3)	N/A
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	N/A
	Indirect GHG emissions from other sources (scope 3)	N/A
	Separate report	Leakage of Refrigerant (R22) Biogenic from biogas

	Biogenic from biomass
Exclusions from Reporting Boundary:	Excluding greenhouse gas emissions <ul style="list-style-type: none"> Excluding greenhouse gas emissions from activities in Category 3-6, as the organization is currently developing a data collection system and has plans to implement it in the future.
Criteria for developing the organizational GHG Inventory:	ISO 14064-1:2018 (BS EN ISO 14064-1:2019) and client's GHG Report.
Reporting Period	01/01/2024 - 31/12/2024 (Base year)

Y2024	tCO2(e)
Direct Emissions (scope 1)	4,827.67
<ul style="list-style-type: none"> Stationary Combustions Mobile Combustions Fugitives 	943.75 1,326.00 2,557.92
Indirect Emissions from Imported Energy (scope 2)	1,076.82
<ul style="list-style-type: none"> Imported Electricity from PEA (Location based) 	1,076.82
Indirect GHG emissions from products used by organization (Scope 3)	N/a
Total Scope 1+2	5,904.49
Total Scope 1+2+3	5,904.49
Separately Report	51,332.02
<ul style="list-style-type: none"> Leakage of Refrigerants (R22) Biogenic from biogas Biogenic from biomass 	63.94 2,662.87 48,605.21

Appendix A

	Name	Address location	Activities
No.1	Oil Palm Mill House and Power Plant by Biogas/Biomass	98 Moo 6, Nuaklong-Khao Phanom Road, Huayyoong Sub-District, Nuaklong District, Krabi 81130, Thailand.	- Manufacture of Crude Palm Oil, Palm Kernel, Crude Palm Kernel Oil, Palm Kernel Cake - Power plant electricity generating from biogas and biomass. - Office Krabi
No.2	Oil Palm Nursery Ranong	30/1, Moo 6, Nam Chuet Noi Subdistrict, Kra Buri District, Ranong Province, 85110, Thailand	Oil Palm Nursery and Oil Palm Plantation
No.3	Oil Palm Nursery Nakhon	473/1, Moo 5, Suan Luang Subdistrict, Chalerm Pra Kiat District, Nakhon Si Thammarat Province, 80150, Thailand.	
No.4	Oil Palm Nursery and Oil Palm Plantation, Krabi Noi Estate	78, 78/1 Moo 4, Krabi Noi Sub-district, Mueang Krabi District, Krabi Province, 81000, Thailand	
No.5	Oil Palm Nursery Num-Jarn	315, Moo 2, Krabi Noi Sub-district, Mueang Krabi District, Krabi Province, 81000, Thailand	
No.6	Oil Palm Nursery and Oil Palm Plantation, Koh Noi Estate	75/5, Moo 2, Bang Sawan Sub-district, Phra Saeng District, Surat Thani Province, 84210, Thailand	
No.7	Oil palm Plantation, Ban Mark Estate	157, Moo 6, Bang Sawan Sub-district, Phra Saeng District, Surat Thani Province, 84210, Thailand	
No.8	Oil Palm Plantation, Tubprik Estate	341, Moo 5, Thap Prik Sub-district, Mueang Krabi District, Krabi Province, 81000, Thailand	
No.9	Oil Palm Plantation, Chaiburi Estate	68/5 Moo 5, Chaiburi Sub-District, Chaiburi District, Surat Thani 84260, Thailand	
No.10	Oil Palm Plantation, Khiansa Estate	153, Moo 13, Ban Sedaet Sub-district, Kien Sian District, Surat Thani Province, 81110, Thailand	
No.11	Oil Palm Plantation, Khao Khen Estate	86, Moo 4, Kiriwong Sub-district, Plai Phraya District, Krabi Province, 81160, Thailand	