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**ISSF Participating Company Compliance
Audit Checklist
Version 2024/2**

KTC Food

The following information is based on data provided by the company; it has been independently audited for completeness and accuracy (Pursuant to stated ISSF guidelines):

Final Compliance Report (as of 10 June 2025, for activities from Q3 to Q4 2024)

I, Phan Thuy Hong / Vice Director (Name/Title) of KTC Food, acknowledge receipt of this final compliance report, and I have taken notice of any potential non-conformances contained within.



Date: 11th June 2025

¹ Please note that ISSF mandates that the head of your company sign the Final draft of this report.

General Audit Information

Company Name	KTC Food
Affiliated Company Names	N/A
Company Address	Tac Cau Fishery, Chau Thanh District, Kien Giang Province Vietnam
Contact Information (Name, Phone, Email)	Nhu, pcongnghe@kctfood.com.vn
Auditor Name(s)	Ms. Patricia Bianchi Mr. Jason Anderson Ms. Clara Robison Mr. Jonah van Beijnen Mr. Oleg Martens
Audit Start Date	Week of 4 November 2024
Audit End Date	Preliminary audit results issued: Week of 28 April 2025 Final audit results issued: Week of 16 June 2025
Time zone(s) for coordinating remote audit conference call	Vietnam
Language requirements for remote audit conference call	English

Compliance Snapshot	
Conservation Measure	Current
1.1 RFMO Authorized Vessel Record	OK
1.2 RFMO Participation	OK
1.3 IOTC Yellowfin Tuna Rebuilding	N/A
2.1 Product Traceability	OK
2.2 Quarterly Data Submission to RFMO	OK
2.3 Product Labelling by Species and Area of Capture	OK
2.4 Supply Chain Transparency, Audit, Reporting and Purchase Requirements	-
2.5 Transparency in Reporting Progress Against ISSF Five-Year Goal (new measure for 2024)	OK
3.1(a) Shark Finning Policy	OK
3.1(b) Prohibition of Transactions with Shark Finning Vessels	OK
3.1(c) Prohibition of Transactions with Companies without a Public Policy	OK
3.2 Large-scale Pelagic Driftnets	OK
3.3 Full Retention of Tunas	OK
3.4 Skippers Best Practices	OK
3.5 Transactions w/ Vessels that use Only Non-Entangling FADs	OK
3.6 Transactions with Vessels Implementing Best Practices for Sharks & Sea Turtles	N/A
3.7 Transactions with Vessels or Companies with Vessel-Based FAD Management Policies	OK
4.1 UVI-IMO	OK
4.2 Purse Seine Unique Vessel Identifiers	OK
4.3(a) Observer Coverage	OK
4.4(a) Transshipments	OK
4.4(c) Transshipment at Sea – Observer Coverage	N/A
5.1 IUU Fishing	OK
5.2 IUU Product Response	OK
6.1 Transaction Ban for LPS vessels not Actively Fishing for Tuna on Dec. 31, 2012	OK
6.2(e) Purchases from PS Vessels in Fleets with Other Vessels not in Compliance w/ CMs 6.1 and 6.2(a)	OK
7.1(a) Registration of Controlled Vessels (purse seine and supply & tender)	N/A
7.1(b) Registration of Controlled Vessels (longline)	N/A
7.2 Threshold Requirement for PVR Listing	OK
7.3 Purchases from PVR Vessels (large purse seine)	OK
7.4 Supply and Tender Vessels	N/A
7.5 Purchases from PVR Vessels (longline)	N/A
8.1 Exemption for Very Small Purse Seine Vessels	N/A
9.1 Public Policy on Social and Labor Standards	OK

Audit purpose	
Audit objective	The purpose of this audit is to validate Participating Company (PC) compliance with all ISSF conservation measures in place for the year of activity being audited.
Audit criteria	The PC compliance audits cover all conservation measures as defined in the ISSF Participating Company Compliance: Audit Policy Document and Standard Operating Procedures, Version 2024/2.
Audit outcomes	The auditing serves as an assessment of conformance by PCs. Any significant gaps in conformance and where corrective actions may be necessary will be specified. Timelines for remediation will be prescribed by MRAG in the audit report; however, any sanctions or other actions will be at the discretion of ISSF. Depending on the nature of the non-conformance and the required corrective action, a follow-up audit may be required.
Purpose of this document	All auditors will follow this checklist for conducting ISSF PC Compliance audits. The completed and approved copy of this checklist will serve as the audit report for each PC.
Other relevant documentation	ISSF Participating Company Compliance: Audit Policy Document and Standard Operating Procedures, Version 2024/2.

Conformance with ISSF Commitments	
Non-conformances	Non-conformances must be raised against specific ISSF conservation measures. The severity of the non-conformance – and whether this jeopardizes the integrity of the ISSF program – determines which non-conformances are raised.
Grading	MRAG Americas defines audit findings as follows: <ul style="list-style-type: none"> Conformance (Ok) - the PC can provide evidence of compliance with a conservation measure Observations - the PC is currently in compliance but there is a high risk that non-conformance could occur inadvertently without implementing preventative actions Minor Non-conformance – the PC does not comply with a conservation measure, but this does not compromise the integrity of the ISSF initiatives Major Non-conformance – the PC does not comply with a conservation measure, and this compromises the integrity of the ISSF initiatives
MRAG Americas' procedures	MRAG Americas' procedures for handling non-conformances for PCs are as follows: <ul style="list-style-type: none"> MRAG Americas substantiates conformance through documented evidence. Where a company cannot provide documented evidence of conformance with a conservation measure, a non-conformance must be issued. All non-conformances must be graded either major or minor. In the case of a non-conformance, ISSF may require a Corrective Action Response (CAR). The corrective actions must be in place and evidence of addressing the condition must be supplied to MRAG or ISSF within an agreed timescale or a follow-up audit may be required.

Corrective Action Responses (CARs)	To rectify non-conformances, the PC may be given the opportunity to provide a CAR. The nature of the CAR is at the discretion of the PC. MRAG Americas does not advise on what specific corrective action the PC may take but will assess whether the CAR is expected to address the non-conformance. MRAG Americas will also not provide advice with respect to any sanction that might be applied to a PC resulting from identified non-conformances. Such action will be at the discretion of ISSF.
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Table 1: Conservation Measures and Conformance Levels

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
1.1	Tuna RFMO Authorized Vessel Record	<p>All purchases must be from vessels listed on the authorized vessel record of the RFMO governing the ocean area in which the tuna was caught, at the time of the fishing trip, so long as the vessel is of a size subject to listing in the RFMO authorized vessel record.</p> <p>For any purchases from non-PVR vessels, maintain a system to check and approve vessel listing. If company sources from vessels not registered with an RFMO, it must provide audit team with supporting evidence (such as National vessel registries, copies of vessel licenses, etc.) to demonstrate effectiveness of procurement screening system.</p> <p>Purchases made from vessels that participate in MSC certified fisheries will be deemed in compliance with this measure.</p>	All	<p>Auditor reviews company system to ensure that purchases are from properly listed vessels. If company sources from vessels not registered with an RFMO, auditor reviews additional evidence that vessel was exempt from RFMO listing and legally authorized to fish during the audit period.</p> <p>The traceability exercises, reviewing RFMO vessel records and checking ocean areas where vessels are fishing, verifies the system.</p> <p>Auditor checks evidence provided by the PC that vessel was participating in an MSC certified fishery at the time of sourcing.</p>	Ok	<p>Company conducts document checks to ensure that all sourced fish originate from fishing vessels operating under valid legal authorization from the relevant RFMO or state authority.</p> <p>All vessels listed in the quarterly RFMO reports were registered with the relevant RFMO or their national authority. Company provided copies of vessel licenses for the latter.</p> <p>All vessels identified in the traceability exercise are properly listed in RFMO authorized vessel records.</p>	
1.2	RFMO Participation	All purchases must be from vessels flagged to a member or cooperating non-member (CNM) of the relevant RFMO or have applied with the RFMO for either status. If membership is not possible under the RFMO	All	Auditor reviews quarterly data sent by the company to the RFMO to check that all vessels meet this requirement.	Ok	All vessels listed in quarterly RFMO reports are flagged by members or cooperating non-members of the relevant RFMO. All vessels identified in traceability exercise are	

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
		<p>Convention, processors, traders, importers, transporters, marketers, and others involved in the seafood industry shall conduct transactions only with those vessels that are flagged to Invited Experts, or another approved designation, to any such RFMO.</p> <p>Purchases made from vessels that participate in MSC certified fisheries will be deemed in compliance with this measure.</p>		Auditor checks evidence provided by the PC that vessel was participating in an MSC certified fishery at the time of sourcing.		flagged to a member or cooperating non-member of RFMO relevant to fishing area.	
1.3	IOTC Yellowfin Tuna rebuilding	IOTC yellowfin purchase reduction statement & plan must be posted on company's website (if the company maintains one) or provided to auditor. Company must demonstrate how they are making progress toward planned reductions.	All	Auditor reviews company statement, reduction plan, and posting date. Auditor reviews evidence (such as sourcing volumes, communications with procurement team / suppliers, etc.) that company is making progress toward planned reductions.	N/A	<p>Company was not an ISSF participant during the time period (2017-2019) evaluated by this measure.</p> <p>Company did provide a statement that it did not source yellowfin tuna from the Indian Ocean from 2017 to 2019.</p> <p>Auditor notes that company sourced yellowfin tuna from the Indian Ocean during 2024.</p>	
2.1	Product Traceability	Demonstrate ability to trace products from can code or sales invoice to vessel and trip.	All	Auditor will review recent mock recalls, if available, and select a sample (i.e., all sales for a specific month) of can codes or sales invoices by label and destination from which the company will conduct traceability exercises. If the company produces cans from loins, or sells loins as a finished good, these products must be	Ok	Company has a suitable traceability system in place that allows all product codes and produced volumes to be traced through all stages of the supply chain back to the vessel and vessel trip.	

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
				included in the assessment and the traceability exercise will cover a 3-month period.			
2.2	Quarterly Data Submission to RFMO	<p>a. Send information for all round fish purchases (skipjack, albacore, yellowfin, bigeye), as described in the measure, to RFMO scientific bodies for each quarter by the last day of the following calendar quarter.</p> <p>b. As described by ISSF, for each quarter, Participating Companies are required to report (no later than the last day of the following calendar quarter) if they have no purchase of round fish (in total or from a typical RFMO region).</p> <p>c. A Participating Company that only purchases loins and finished goods from other ISSF participating companies is exempt from sending RFMO data. However, the company must affirm quarterly via an unprompted email to rmodata@iss-foundation.org.</p> <p>This measure requires a specific reporting format (available here) be used for all RFMO submissions.</p>	All	<p>Auditor checks that the required reporting format has been used and that information has been sent on time by companies to RFMO for all purchases.</p> <p>If applicable, auditor checks if PC has notified the relevant RFMO(s) that company did not purchase any round fish for a specific quarter.</p> <p>If applicable, auditor checks that quarterly emails have been sent to rmodata@iss-foundation.org when company only purchases loins and/or finished goods.</p>	Ok	<p>Company applied to join ISSF in mid-2024. Quarterly RFMO reports for Q3 and Q4 were submitted on time and followed the required format.</p> <p>Auditor was able to locate all vessels and corresponding trips from direct whole round purchases identified in the traceability exercise in the submitted quarterly RFMO reports.</p>	
2.3	Product Labelling by Species and Area of Capture	Processors, traders, importers, transporters, marketers and others involved in the seafood industry shall on all product labeling, or through a publicly available web-based system by product, for all branded tuna products:	All	Auditor obtains list of consumer-facing branded products, and checks that said list includes information on the species of tuna (scientific name and/or common name), and ocean of capture.	Ok	<p>Company provided a written statement that it does not own any consumer-facing products.</p> <p>Additional verifications by the auditor identified KTC Food tuna cans on company website for</p>	

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
		<p>1. Identify the species of tuna contained in the product. For example:</p> <p><i>Katsuwonus pelamis</i>, Skipjack, Bonite, Listado</p> <p><i>Thunnus alalunga</i>, Albacore, Germon, Atún blanco</p> <p><i>Thunnus albacares</i>, Yellowfin, Thon Jaune, Rabil</p> <p><i>Thunnus obesus</i>, Bigeye, Thon Obese, Patudo</p> <p>2. Identify the ocean of capture for the tuna contained in the product. If mentioning FAO area, the following format should be used:</p> <p>Area 18 (Arctic Sea) Area 21 (Atlantic, Northwest) Area 27 (Atlantic, Northeast) Area 31 (Atlantic, Western Central) Area 34 (Atlantic, Eastern Central) Area 37 (Mediterranean & Black Sea) Area 41 (Atlantic, Southwest) Area 47 (Atlantic, Southeast) Area 48 (Atlantic, Antarctic) Area 51 (Indian Ocean, Western) Area 57 (Indian Ocean, Eastern) Area 58 (Indian Ocean, Antarctic & Southern) Area 61 (Pacific, Northwest) Area 67 (Pacific, Northeast) Area 71 (Pacific, Western Central) Area 77 (Pacific, Eastern Central) Area 81 (Pacific, Southwest) Area 87 (Pacific, Southeast) Area 88 (Pacific, Antarctic)</p>		Auditor may also verify conformance with this CM during the annual traceability exercise.		marketing purposes, but none were found on the market.	
2.5	Transparency in Reporting Progress Against ISSF 5-Year Goal	<p>1. Processors, traders, importers, transporters, marketers, and others involved in the seafood industry shall publish by March 15, 2024 (representing tuna purchases for the prior calendar year), and update annually thereafter:</p> <p>1. (a) The percentage of their purchases (measured in round</p>	All	By no later than 15 March each year, the auditor reviews the Participating Company's public website, as well as evidence provided by the company, to determine whether the percentage of their purchases for the audit year was reported for	Ok	<p>Company provided a link to its statement:</p> <p>https://ktcfood.com.vn/featured_item/commitment-to-issf-cm-2-5/</p> <p>Statement was updated before the 15 March deadline, and includes the required categories and</p>	

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
		<p>ton equivalents) for each of the following Fishery Source categories:</p> <ul style="list-style-type: none"> i. MSC certified fisheries.² ii. Fisheries that have entered full assessment for MSC certification. iii. Fisheries in the MSC Improvement Program. iv. Comprehensive FIPs³ that have been publicly listed and have achieved progress within at least the past 24 months; or are in their initial year of listing. v. Comprehensive FIPs³ that have been publicly listed but have not achieved progress in the prior 24 months. vi. None of the above. <p>(b) A roadmap and timeline to increase the percentage of their purchases from fisheries that are MSC certified.</p> <p>(c) A roadmap and timeline to decrease the percentage of their purchases from Comprehensive FIPs that have been publicly listed but have not achieved progress in more than 24 months.</p> <p>(d) A roadmap and timeline to decrease the percentage of their purchase from the “none of the above” category.</p> <p>2. (a) The percentage of their purchases (measured in round ton equivalents) for each of the</p>		<p>each of the Fishery and Supplier Source categories.</p> <p>Auditor reviews the MSC website for documentation noting the fishery has entered full assessment.</p> <p>Auditor reviews publicly available and third-party verified information for FIP listing, classification information.</p> <p>Auditor will assess the reasonableness of the reported percentages based on data provided by the company, including source of product, a breakdown of round fish, loins & processed goods, and associated conversion factors used to estimate round fish equivalent.</p> <p>Regarding Fishery Source Categories, the auditor will also check that the company has published a roadmap and timeline to:</p> <ul style="list-style-type: none"> - Increase the percentage of their purchases from fisheries that are certified by the MSC; 		<p>the relevant roadmaps and timelines.</p> <p>Company provided the detail of which volumes contributed to which categories, along with its calculations. Auditor cross-referenced with quarterly RFMO reports for Q3 and Q4 2024 and finds category percentages to be reasonable.</p>	

² Disclosure should only count the species certified to carry the MSC label. Species not certified to carry the MSC label should be counted in the other categories, as appropriate.

³ ISSF Participating Companies that source from a fishery that had been in a publicly listed comprehensive FIP in the past 12 months, may continue to count this sourcing against their FIP percentage under 3(a)(4) and (5).

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
		<p>following Supplier Source categories:</p> <ul style="list-style-type: none"> i. ISSF participating companies (Founding, Full and Associate members). ii. Data Check Companies designated by ISSF (as defined by the General Provisions and Terms and Conditions for DCCs) that have a published compliance audit report with respect to ISSF CMs 1.1, 2.2, 4.1, 4.2 and 5.1, as determined and reported by the ISSF external auditor. iii. Direct from vessels. iv. None of the above. <p>(b) A roadmap and timeline to decrease the percentage of their purchases from the "none of the above" category.</p> <p>3. If ISSF Participating Companies voluntarily elect to publish additional purchase statistics using information published for vessels on ISSF's Vessels in Other Sustainability Initiatives (VOSI) list, the accuracy of such disclosures shall be verified by ISSF compliance auditors.</p>		<p>- Decrease the percentage of their purchases from Comprehensive FIPs that have been publicly listed but have not achieved progress in more than 24 months; and</p> <p>- Decrease the percentage of their purchases from the "none of the above" category.</p> <p>Regarding Supplier Source Categories, the auditor will also check that the company has published a roadmap and timeline to:</p> <p>- Decrease the percentage of their purchases from the "none of the above" category.</p> <p>When applicable, auditor cross-references purchase statistics provided by a PC with vessel data from the VOSI table.</p>			
3.1(a)	Shark-Fin角度 Policy	Company establishes and publishes policy prohibiting shark finning and requiring sharks be landed with fins naturally attached if retained.	All	Auditor reviews company website for published policy. In the event the company does not maintain a website, auditor obtains copy of policy from company point of contact. The company	Ok	<p>Auditor reviewed company policy, which meets the requirements of this CM:</p> <p>https://ktcfood.com.vn/featured_item/commitment-to-conservative-measure-3-1-a-shark-finning-policy/</p>	

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
				should also clarify how this policy is made public. Auditor reviews policy to determine if it requires sharks be landed with fins naturally attached if retained.			
3.1(b)	Prohibition of Transactions with Shark-Finishing Vessels	<p>Refrain from transactions with vessels that have shark finned, and/or do not land sharks with fins naturally attached if retained, within two years of the product purchase date (as found by RFMO or competent national authority).</p> <p>Purchases made from vessels that participate in MSC certified fisheries will be deemed in compliance with this measure.</p>	All	<p>Auditor reviews company system for ensuring no transactions with vessels that practice shark finning and/or do not land all sharks with fins naturally attached if retained.</p> <p>Auditor checks evidence provided by the PC that vessel was participating in an MSC certified fishery at the time of sourcing.</p>	Ok	<p>Company has a system in place to ensure there are no transactions with vessels that practice shark finning.</p> <p>Auditor did not find any incidents of shark finning associated with vessels listed in the quarterly RFMO reports.</p> <p>None of the vessels identified in the traceability exercise have been associated with shark finning.</p>	
3.1(c)	Prohibition of Transactions with Companies without a Public Policy Prohibiting Shark Finning	No transactions with companies that do not have a public policy prohibiting shark finning and requiring sharks be landed with fins naturally attached if retained. If transactions involve flag states that absolutely prohibit shark finning and require sharks be landed with fins naturally attached if retained, no policy is required. If flag state allows 5% shark fin retention, and/or does not require that sharks be landed with fins naturally attached if retained, the company must have a public policy.	All	Auditor reviews company procedure for ensuring that all tuna purchases have come from a company that has a public policy prohibiting shark finning and requires that sharks be landed with fins naturally attached if retained. For flag states that do have an absolute shark finning prohibition and require that sharks be landed with fins naturally attached when retained, auditor	Ok	<p>Vessels listed in the quarterly RFMO reports and registered on the PVR were in good standing with this measure at the time of sourcing.</p> <p>For vessels in default, or not registered, on the PVR, company provided copies of supplier policies prohibiting shark finning, which meet this measure's requirements.</p> <p>All suppliers identified during the traceability exercise have a policy in</p>	

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
		<p>Purchases made from vessels that participate in MSC certified fisheries (certified under MSC Fishery Standard 3.0 or later) will be deemed in compliance with this measure.</p> <p>For the purpose of this measure the following fins naturally attached definition from the MSC 3.0 standard will be used:</p> <p>"[A policy that requires] all retained sharks to be landed with their fins still attached to the carcass by prohibiting the removal of shark fins on board vessels as well as the prohibition of retaining onboard, transshipping or landing removed shark fins."</p>		<p>will review all publicly available material to ensure no shark finning has taken place.</p> <p>Traceability exercises by transaction or can code to PVR vessels or proof of compliance verifies the system.</p> <p>Auditor checks evidence provided by the PC that vessel was participating in an MSC certified fishery (certified under MSC Fishery Standard 3.0 or later) at the time of sourcing.</p>		place prohibiting shark finning that meets this measure's requirements.	
3.2	Large-Scale Pelagic Driftnets Prohibition	<p>No transactions in vessels using large-scale pelagic driftnets, regardless of the geographic area in which the tunas were caught by such driftnets.</p> <p>Purchases made from vessels that participate in MSC certified fisheries will be deemed in compliance with this measure.</p>	All	<p>Auditor reviews quarterly report by gear type and identifies any use of large-scale driftnets. This is done by first identifying vessels using gill nets, then following up on the size of the net. Max. net size is 2.5 km.</p> <p>Auditor checks evidence provided by the PC that vessel was participating in an MSC certified fishery at the time of sourcing.</p>	Ok	<p>Auditor did not find instances of large-scale pelagic driftnet use by the vessels in the quarterly RFMO reports.</p> <p>The traceability exercise did not identify vessels associated with driftnets or gill nets.</p>	
				MRAG reviews RFMO compliance committee reports, as well as government reports (e.g., for those vessels	Ok	Auditor reviewed RFMO compliance reports and government reports for vessels associated with large-scale pelagic driftnet	

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
				that only operate within their EEZ), for any indication of vessels using large-scale pelagic driftnets.		use. None of the vessels listed in the quarterly RFMO reports are associated with large-scale pelagic driftnet use.	
3.3	Full Retention of Tunas	All purse seine caught tuna (skipjack, yellowfin and bigeye) is retained onboard, except those unfit for human consumption as defined in the measure, or when in the final set of a trip, where there is insufficient well space to accommodate all fish caught in that set. If the vessel fishes in areas where full retention is mandatory, no further policy is needed. If RFMO does not require full retention, vessel must have documented and implemented policy in accordance with this conservation measure.	All Purse Seine	Auditor reviews whether the company sources tuna from vessels that practice full retention of tunas. Auditor checks PVR. For vessels not listed on the PVR, company provides evidence of vessel policy such as: agreement with observer provider to check tuna retention and RFMO or flag state requirement regarding full retention of tunas. RFMO compliance reports are reviewed to identify any vessels / trips that may not comply.	Ok	PS vessels listed in the quarterly RFMO reports and registered on the PVR were in good standing with this measure at the time of sourcing. For vessels not registered on the PVR, company provided copies of purchase contracts that include the language required by this measure. All selected PS vessels identified in the traceability exercise retain their tuna, as per PVR records and/or captains' statements.	
3.4	Skipper Best Practices	Unless exempt per Conservation Measure 8.1, skipper ⁴ has: (a) Attended an in-person and/or online ISSF Skippers Workshop; or (b) Attended an in-person Skippers Workshop provided by a purse seine tuna FIP and conducted by a trainer that has been accredited by ISSF to conduct these workshops; or (c) Viewed the ISSF Skippers Workshop video online; or	All Purse Seine & Large-Scale Longline	Auditor reviews whether the company has purchased tuna only from vessels with skippers that have completed one of the four ISSF best practices education formats. Auditor checks PVR and ISSF list of individuals who have: (i) Attended Skippers Workshops (in-person or virtual)	Ok	PS vessels listed in the quarterly RFMO reports and registered on the PVR were in good standing with this measure at the time of sourcing. For vessels not on the PVR, auditor found a skipper associated with each vessel on the ISSF Trained Skipper List. Company stated in the audit plan response that it	

⁴ The intent of this conservation measure is that the person or persons trained are those in leadership roles onboard the vessel directing the fishing operations.

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		(d) Reviewed the online ISSF Skippers Guidebook.		(ii) Certified that they read the online Skippers Guidebook; or viewed the online Skippers Workshop video. PC may also provide evidence of skipper workshop completion or review of the ISSF guidebook/video, including list of skippers, method of review and dates of completion.		does not source from large-scale LL vessels. Auditor did not find any evidence to the contrary in the quarterly RFMO reports. All skippers of the PS vessels identified in the traceability exercise appear on the ISSF Trained Skipper List.	
3.5	Transactions with Vessels that use Only Non-Entangling FADs	Processors, traders, importers, transporters, marketers and others involved in the seafood industry shall conduct transactions only with those purse seine vessels whose owners have a public policy regarding the use of only non-entangling (NE) FADs. The policy should refer to the ISSF Guide for Non-Entangling FADs and shall apply to all new FAD deployments, regardless of the type of vessel that deploys the FADs. For the purposes of this measure, a policy is "public" if it is published on the company's website or is otherwise available to the general public. For the purposes of this measure, NE FADs should meet the minimum specifications in the ISSF Guide for Non-Entangling FADs . Vessel owners shall not deploy FADs that meet the description of "highest	All Purse Seine and Support Vessels	Auditor reviews evidence showing that the company conducts transactions only with purse seine vessels that have a public policy regarding the use of only non-entangling FADs. Auditor reviews whether RFMO/flag state or fleet association has an in-effect mandatory requirement for NE FADs, which equals or surpasses ISSF guidelines for NE FADs.	Ok	Vessels listed in the quarterly RFMO reports and registered on the PVR were in good standing with this measure at the time of sourcing. For vessels not listed on the PVR, company provided copies of its suppliers' FAD Management Policies, which meet the requirements of this measure. All suppliers identified in the traceability exercise have a policy in place that covers the requirements of this measure.	

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
		<p>entanglement" contained in the ISSF Guide.</p> <p>If RFMO/flag state where vessel(s) operate has an in-effect mandatory requirement for NE FADs, which equals or surpasses the ISSF guidelines for NE FADs, then vessel owner is not required to have an individual public policy.</p> <p>If the vessel is a member of a fleet association that has a public policy on NE FADs, which equals or surpasses the ISSF guidelines for NE FADs, the individual vessel must have a policy implementing the fleet association policy.</p>					
3.6	Transactions with Vessels Implementing Best Practices for Sharks, Sea Turtles, and Seabirds. ⁵	<p>Processors, traders, importers, marketers and others involved in the seafood industry shall conduct transactions only with those longline vessels whose owners have a policy requiring the implementation of Best Practices for sharks, sea turtles and seabirds.</p> <p>For the purposes of this measure, a large-scale longline vessel is defined as a vessel that is equal to or greater than 20m length overall (LOA).</p>	Large-Scale Longline	<p>Auditor reviews evidence showing that the company conducts transactions only with large-scale longline vessels that have a policy requiring the implementation of the following best practices for sharks, sea turtles, and seabirds:</p> <p>(a) The use of circle hooks and only monofilament line;</p> <p>(b) The use of whole finfish bait;⁵</p> <p>(c) The implementation by the crew of best practice handling techniques for sharks, seabirds, and marine turtles, such as those</p>	N/A	<p>Company indicated in the audit plan response that it did not source from large-scale LL vessels during this audit period.</p> <p>No large-scale LL vessels were identified in the quarterly RFMO reports.</p> <p>No LL vessels were identified in the traceability exercise.</p>	

⁵ This section of the measure became effective on 1 April 2024.

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
				<p>outlined in the ISSF Skippers' Guidebook to Longline Fishing Practices; and</p> <p>(d) No use of "shark lines" at any time.⁶ Auditor reviews date on which policy was put in effect.</p>			
3.7	Transactions with Vessels or Companies with Vessel-Based FAD Management Policies	<p>1. Processors, traders, importers, transporters, marketers and others involved in the seafood industry shall conduct transactions only with those purse seine vessels whose owners develop and make public FAD Management Policies that include the activities purse seine and supply vessels are undertaking (if any) on the following elements:</p> <p>(a) Comply with flag state and RFMO reporting requirements for fisheries statistics by set type;</p> <p>(b) Report additional FAD buoy data (FAD daily position data and echosounder acoustic records) for use by RFMO science bodies;</p> <p>(c) Support science-based limits on the overall number of FADs used per vessel and/or FAD sets made;</p> <p>(d) Use only non-entangling FADs to reduce ghost fishing;</p> <p>(e) Mitigate other environmental impacts due to FAD loss including</p>	Purse Seine and Supply Vessels	<p>Auditor reviews purse seine and supply & tender FAD Management Policies (FMPs) and notes which elements of 1(a) – (f) are covered.</p> <p>Auditor reviews FMPs to determine whether they make mention, or have been designed on the basis, of ISSF Technical Paper 2019-11 (or any subsequent revision).</p> <p>By 1 January 2023, auditor reviews:</p> <p>(i) Whether FMPs include a statement that purse seine vessels and supply vessels covered by the policy are participating in trials of biodegradable FAD designs and/or FAD recovery programs that include the participation of the</p>	Ok	<p>Vessels listed in the quarterly RFMO reports and registered on the PVR were in good standing with this measure at the time of sourcing.</p> <p>For vessels not listed on the PVR, company provided copies of suppliers' FAD Management Policies, which meet the requirements of this measure.</p> <p>All suppliers identified in the traceability exercise have a FAD Management Policy in place.</p>	

⁶ For the purposes of this measure, shark lines are those defined as follows: <http://issfguidebooks.squarespace.com/s/Shark-Lines-Illustration.pdf>

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
		<p>through the use of biodegradable FADs and FAD recovery policies;</p> <p>(f) For silky sharks (the main bycatch issue in FAD sets) implement further mitigation efforts.</p> <p>2. In developing a FAD Management Policy, purse seine vessels and purse seine vessel owning companies should refer to ISSF Technical Paper 2019-11 (or any subsequent revision) in designing the activities for each element.</p> <p>3. With respect to the element on mitigating other environmental impacts due to FAD loss (item e above), by 1 January 2023, public FAD Management Policies developed under this measure shall include a statement that purse seine vessels and supply vessels covered by the policy are participating in trial(s) of biodegradable FAD designs and/or FAD recovery programs that include the participation of the relevant RFMO science bodies and/or coastal States, national scientists, and/or ISSF scientists to monitor experimental design.</p> <p>4. With respect to the element on the use of only non-entangling FADs (item d above), no later than 1 April 2025, public FAD management policies developed under this measure shall include a statement that purse seine vessels and supply vessels covered by the policy will from this date only deploy or redeploy</p>		<p>relevant RFMO science bodies and/or coastal States, national scientists, and/or ISSF scientists.</p> <p>(ii) That FMPs include a statement that purse seine vessels and supply vessels covered by the policy are reporting FAD buoy daily position data to the relevant RFMO science bodies and/or national scientific institutions and/or their flag State, with a maximum time lag of 90 days. Statement indicates that data submissions must include the vessel name and IMO number (if available), and that deployments should be identified in the data submissions when possible. In the event that purse seine vessels and supply vessels covered by the policy report these data to national scientific institutions and/or their flag State, auditor reviews evidence that vessel representative / operator / owner requested that these data be made available to the relevant RFMO for scientific purposes.</p>			

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		<p>(i.e., will be placed in the water) fully non-entangling FADs, without any netting in any components, including both the raft and the tail. From 1 April 2025, where practicable, the purse seine vessels and supply vessels should retrieve any encountered pre-existing non-fully NEFAD (whether a set is done or not) which is not in compliance with this measure.</p> <p>5. With respect to the element on reporting additional FAD buoy daily position data for use by RFMO science bodies (item b above), by 1 January 2023, public FAD Management Policies developed under this measure shall include a statement that purse seine vessels and supply vessels covered by the policy are reporting FAD position data to the relevant RFMO science bodies and/or national scientific institutions and/or their flag State, with a maximum time lag of 90 days. Data submissions must include the vessel name and IMO number (if available). Deployments should be identified in the data submissions when possible. In the event that purse seine vessels and supply vessels covered by the policy report these data to national scientific institutions and/or their flag State, they shall document that they requested that these data be made available to the relevant RFMO for scientific purposes.</p> <p>6. With respect to the element on reporting additional FAD buoy</p>					

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
		<p>echosounder acoustic biomass data for use by RFMO science bodies (item b above), by 1 April 2024, public FAD Management Policies developed under this measure shall include a statement that purse seine vessels and supply vessels covered by the policy are reporting FAD echosounder biomass data to the relevant RFMO science bodies and/or national scientific institutions and/or its flag State, with a maximum time lag of 90 days. Data submissions must include the vessel name and IMO number (if available). In the event that purse seine vessels and supply vessels covered by the policy report these data to national scientific institutions and/or its flag State, they shall document that they requested that these data be made available to the relevant RFMO for scientific purposes.</p> <p>7. For purposes of this measure, a policy is “public” if it is published on the owner or company’s website or is otherwise available to the general public.</p> <p>8. For purposes of this measure, a large-scale purse seine vessel is defined as those with at least 335 m³ of fish hold volume.</p> <p>ISSF CM 3.5 is repealed and replaced by this measure as of 1 April 2025.</p>					

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4.1	Unique Vessel Identifiers - IMO	<p>All purchases must be from vessels with an IMO UVI number, unless ineligible due to IMO requirements or due to other reasons stated by IMO.</p> <p>Note: The IHS Maritime & Trade (IHSM&T), which manages IMO identification numbers, has expanded the range of vessels that are potentially eligible to obtain an IMO number to include small-scale vessels of less than 100 GT down to a size limit of 12 meters in length overall (LOA) that are authorized to fish outside waters under national jurisdiction. Vessels that are now eligible to obtain an IMO UVI number under this change must apply for and/or have received an IMO number by December 31, 2017.</p> <p>Vessels that fish only in waters under national jurisdiction, and that provide a national certificate of operation, will be considered compliant under this section.</p>	All	Auditor reviews company system to ensure vessel purchases meet this criterion. A sample of non-PVR purchases will be reviewed to assess whether the company system is adequate to ensure that non-PVR vessels meet this requirement.	Ok	<p>Company noted in audit plan response that it checks vessels against the PVR during procurement and records the IMO or UVI number when applicable.</p> <p>All vessels listed in the quarterly RFMO reports that qualify for an IMO or UVI number had a valid one.</p>	
4.2	Purse Seine Unique Vessel Identifiers	<p>If IMO requirements do not provide for a particular vessel to receive an IMO UVI for reasons other than vessel size, the vessel shall obtain a TUVI from the Consolidated List of Authorized Vessels (CLAV): http://www.tuna.org.org/GlobalTVR.htm</p> <p>or a UVI from ISSF: http://iss-foundation.org/wpcontent/uploads/downloads/2015/02/UVI-and-IMO-numbering-instructions-2015.pdf.</p>	All Purse Seine	Auditor reviews company method to ensure that all vessel purchases meet this criterion. A sample of non-PVR purchases will be reviewed to assess whether the company system is adequate to ensure that non-PVR vessels also meet this requirement.	Ok	<p>Company noted in audit plan response that it checks vessels against the PVR during procurement and records the IMO or UVI number when applicable.</p> <p>All PS vessels listed in the quarterly RFMO reports either have a valid IMO or UVI number.</p> <p>All PS vessels identified in the traceability exercise have a UVI number.</p>	

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		If IMO requirements do not provide for a vessel to receive an IMO UVI due to vessel size, such vessels do not need to obtain a TUVI from the CLAV or a UVI from ISSF.					
4.3(a)	Observer Coverage	Evidence of 100% observer coverage (human or electronic) unless exempt or prevented by force majeure. The data collected by the observer must be made available to the flag state authorities and, if appropriate, to the RFMO, in the format required by the flag state (and RFMO). In case the flag state (or RFMO) does not accept the data, the vessel owner must store data for at least three years from the end of the trip. At a minimum, data to be made available are those fields required by the flag state for vessel logbooks.	Large Purse Seine	Auditor assesses company system for observer coverage of controlled vessels, company data submission to RFMOs, and RFMO committee meetings and compliance reports, etc. If RFMO requires 100% observer coverage, no further evidence is required.	Ok	All LSPS vessels listed in the quarterly RFMO reports were registered on the PVR and in good standing with this measure at the time of sourcing. No LSPS vessels were identified in the traceability exercise.	
4.4(a)	Transshipments	No transactions in tuna where transportation included transshipment, except when exempt per Conservation Measure 4.4 (b)(i) or Conservation Measure 8.1.	All Purse Seine	Auditor reviews data submission for relevant RFMO, transshipment documents, and RFMO compliance committee and commission reports to verify that tuna purchased has not undergone unauthorized transshipment.	Ok	No unauthorized transshipments by PS vessels were identified by the auditor when reviewing the quarterly RFMO reports. No transshipments were identified in the traceability exercise.	
4.4(c)	Transshipment at Sea – Observer Coverage	Processors, traders, importers, marketers and others involved in the seafood industry shall conduct transactions with longline vessels that conduct transshipments at sea, whether high seas, EEZ, territorial seas or archipelagic waters, only if 100%	Large-Scale Longline	Auditor assesses PC system to determine observer coverage on large-scale longline, and/or transshipment, vessels from which it sources.	N/A	Company stated in the audit plan response that it does not source from LL vessels. Auditor did not find large-scale LL vessels listed in the quarterly RFMO reports.	

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
		<p>of such transshipments are observed (either by a human observer on board the longline vessel or onboard the carrier vessel).</p> <p>Note: The WCPFC E-reporting system allows transshipment declarations (TDs) to be filed without the observer's signature. In such cases, company should obtain a copy of the observer contract, the crew list (signed and dated by the skipper), or some other evidence of 100% observer coverage for the period during which TDs were submitted using the E-reporting system.</p> <p>For the purposes of this measure, a large-scale` longline vessel is defined as a vessel that is equal to or greater than 20m length overall (LOA).</p>		<p>Company shall maintain record(s) of RFMO transshipment declarations, which must be signed by the observer present during transshipment.</p> <p>If vessel uses the WCPFC E-reporting system for a TD, auditor asks company to provide a copy of the observer contract, the vessel crew list, or other evidence for that vessel.</p>		No LL vessels were identified during the traceability exercise.	
5.1	Illegal, Unreported and Unregulated (IUU) Fishing	No transactions with vessels on any tuna RFMO IUU vessel list.	All	<p>Auditor checks quarterly data sent by the company to the RFMO for the presence of IUU-listed vessels.</p> <p>The auditor reviews the company purchasing system to prevent IUU fish. This will also be assessed during traceability exercises to verify that products do not originate from IUU vessels and by</p>	Ok	<p>Auditor reviewed online IUU records (https://www.iuu-vessels.org/) and cross-referenced them with quarterly RFMO reports submitted by the company. No IUU-listed vessels were identified in the company's quarterly RFMO reports.</p> <p>Company has system in place to screen vessels against RFMO and national IUU lists during procurement.</p> <p>None of the vessels listed in the quarterly RFMO reports are cited for IUU in</p>	

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
				reviewing compliance committee reports, commission reports, etc.		RFMO compliance committee reports. No IUU-listed vessels were identified during the traceability exercise.	
5.2	Illegal, Unreported and Unregulated (IUU) Product Response	No IUU purchases. If IUU found, company must withdraw these products from the marketplace. <i>Purchases made from vessels that participate in MSC certified fisheries will be deemed in compliance with this measure.</i>	All	Auditor reviews company recall procedure for presence of IUU policy, then reviews company purchases & compares to RFMO IUU lists.	Ok	Company provided a copy of its recall procedure which describes how product is recalled if IUU is detected.	
				Company initiates market withdrawal of IUU products. <i>Auditor checks evidence provided by the PC that vessel was participating in an MSC certified fishery at the time of sourcing.</i>	N/A	Company stated that no recall due to IUU was required during 2024.	
6.1	Transaction Ban for Large-Scale Purse-Seine Vessels not Actively Fishing for Tuna as of December 31, 2012	Demonstrate that all purchases from large-scale purse seine vessels are from vessels actively fishing for tuna as of December 31, 2012, and listed on the ISSF Record of Large-Scale Purse Seine Vessels (Record). If a vessel is not listed on the Record, the company shall provide evidence of the vessel attributes in accordance with Conservation Measure 6.2 (a). Any updates to the Record must be made in accordance with 6.2(a).	Large Purse Seine	Auditor reviews a list of company purchases from large-scale purse seine vessels to assess whether the source vessels are listed on the ISSF Record of Large-Scale Purse Seine Vessels.	Ok	All LSPS vessels listed in the quarterly RFMO reports are registered on the ISSF LSPS Vessel Record. No LSPS vessels were identified in the traceability exercise.	

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
6.2(e)	Purchases from Purse Seine Vessels in Fleets with Other Vessels not in Compliance with ISSF Conservation Measures 6.1 and 6.2(a)	Processors, traders, importers, transporters, marketers and others involved in the seafood industry shall refrain from transactions in skipjack, bigeye and yellowfin tuna caught by any and all large-scale purse seine vessels owned by business organizations or individuals that also own large-scale purse seine vessels not in compliance with ISSF CMs 6.1 and 6.2(a). For the purposes of this measure, "owned" means a registered or controlling (majority) interest in the vessels: (1) Directly or indirectly (through intermediary entities) by any business organization or its affiliated business organizations, including commonly controlled organizations, or (2) Directly or indirectly by any individuals, including individual ownership of any equity or investment interest in whatever form of any business organization operating, managing, controlling or receiving revenues from a vessel. Individuals shall include any natural person and his or her family members (including spouse, domestic partner, child, sibling, parent, or grandparent, whether natural, adopted or by marriage).	Large Purse Seine	Vessel representative will be asked to provide a complete list of all owned large-scale purse seine vessels, including IMO numbers. Auditor reviews list of owned vessels and compares it to the PVR record. Auditor may review RFMO records, and other publicly available sources of information, to cross-reference ownership declarations.	Ok	No LSPS vessels listed in the quarterly RFMO reports are in fleets with other LSPS vessels not in compliance with Conservation Measures 6.1 and 6.2(a). No LSPS vessels were identified in the traceability exercise.	
7.1(a)	Registration of Controlled Vessels	Register all controlled purse seine and supply & tender vessels on the PVR.	All Purse Seine and Supply Vessels	Auditor will obtain list of controlled vessels from company and compare to PVR. Information may also come from industry and media sources.	N/A	Company provided a written statement that it does not control any PS or S&T vessels. Additional verifications by the auditor did not yield evidence to the contrary.	

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
7.1(b)	Registration of Controlled Vessels	Register all controlled longline vessels on the PVR.	Longline	Auditor will obtain list of controlled vessels from company and compare to PVR. Information may also come from industry and media sources.	N/A	Company provided a written statement that it does not control any LL vessels. Additional verifications by the auditor did not yield evidence to the contrary.	
7.2	Threshold Requirement for PVR Listing	Obtain written verification that all supplier purse seine vessels owned by the same business organization meet the requirements of CM 7.2. For the purposes of this measure, "owned" means a registered or controlling (majority) interest in the vessel(s).	Large Purse Seine	Auditor reviews the efficacy of the verification process used by PCs. Auditor reviews publicly available information on the ownership of vessels.	Ok	Company provided a statement that it does not source from LSPS vessels not on the PVR. Additional verifications by the auditor did not yield evidence to the contrary. No LSPS vessels were identified in the traceability exercise.	
7.3	Purchases from PVR Vessels	For fishing trips beginning on or after January 1, 2016, source 100% of skipjack, yellowfin and bigeye tuna caught by large-scale purse seine vessels from vessels registered in the PVR.	Large Purse Seine	Auditor isolates skipjack, yellowfin and bigeye tuna caught by large-scale purse seiners within the quarterly RFMO data submission and compares trip dates and purchase data to PVR listing dates. Supporting documentation may be requested to verify the accuracy of trip dates.	Ok	All LSPS vessels listed in the quarterly RFMO reports, which caught skipjack, yellowfin and/or bigeye, were registered on the PVR at the time of sourcing. No LSPS vessels were identified in the traceability exercise.	
7.4	Supply and Tender Vessels	1. Processors, traders, importers, transporters, marketers and others involved in the seafood industry, for skipjack, yellowfin and bigeye tuna with controlled supply or tender vessels that operate with purse seine vessels fishing for skipjack, yellowfin and bigeye tuna, shall:	All Purse Seine	Auditor asks PC for a list of supply and tender vessels and checks whether vessels are listed on the PVR. Auditor verifies vessel attribute data, IMO number, RFMO registration,	N/A	Company provided a statement that it does not source from S&T vessels. No S&T vessels were identified in the quarterly RFMO reports. Company also provided a list of all the vessels it sourced from during the	

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
		<p>(a) Register all such vessels on the ISSF ProActive Vessel Register (PVR) and thereafter maintain such registration indefinitely;</p> <p>(b) Ensure all such vessels are listed on the authorized vessel record of any of the RFMO governing the ocean area in which the tuna was caught;</p> <p>(c) Ensure all such vessels have an IMO unique vessel identifier; and</p> <p>(d) Ensure all such vessels are not listed on the IUU Vessel List of any RFMO.</p> <p>2. For the purposes of this measure, controlled vessels include vessels as defined in ISSF CM 7.1.</p> <p>3. When registering all controlled supply or tender vessels on the PVR, in addition to the vessel attribute data already required as part of the PVR listing application, the vessel owner must provide the vessel names and flags of all the purse seine vessels that the listed supply or tender vessels support, to the maximum extent possible.</p> <p>4. For purposes of this measure, supply and tender vessels are any vessel used, or intended for use, for the purpose of fishing or the transport of fishery products.</p>		<p>ownership, & whether vessel(s) appear on RFMO IUU lists.</p> <p>Auditor reviews list of purse seine vessels linked to each supply & tender vessel. Purse seine vessel list must include vessel names and flags.</p>		<p>audit period, and no S&T vessels were listed.</p> <p>No S&T vessels were identified in the traceability exercise.</p>	
7.5	Purchases from PVR Vessels	If purchasing albacore, yellowfin and bigeye tuna from longline vessels, processors, traders, importers, transporters,	Longline	If PC purchases albacore, yellowfin or bigeye tuna from longline vessels, auditor checks for public PC	N/A	Company indicated in the audit plan response that it does not source from LL vessels.	

CM	Category	Category Guidance	Gear Type	Means of Verification	Grade	Evidence	Corrective Action
		<p>marketers, and others involved in the seafood industry shall: Develop and make public by December 31, 2019, a statement of intent to increase purchases from longline vessels registered on the PVR.</p> <p>Publish the percentage of their longline purchases from PVR registered longline vessels by March 31, 2020, or indicate no such purchases made.</p>		<p>statement of intent to increase purchases from longline vessels registered on the PVR.</p> <p>Auditor checks for published PC statement(s) regarding the percentage of tuna sourced from PVR registered longline vessels. Auditor verifies the stated percentage against volumes reported in the quarterly RFMO reports.</p> <p>Or, if no purchases of albacore, yellowfin or bigeye tuna are made from PVR longline vessels, auditor checks for PC statement indicating that no purchase was made from PVR registered longline vessels and cross-checks with quarterly RFMO reports.</p>		No LL vessels were identified in the quarterly RFMO reports or through the traceability exercise.	
8.1	Exemption for Very Small Purse Seine Vessels	Very small purse seine vessels are exempted from the following ISSF Conservation Measures: 3.4 Skipper Best Practices 4.4(a) Transshipment	Very Small Purse Seine	The company can demonstrate that the vessel is less than 30 GT by providing fishing licenses, vessel surveys, photos, etc.	N/A	Company has not claimed an exemption for this measure.	
9.1	Public Policy on Social and Labor Standards	Processors, traders, importers, transporters, marketers and others involved in the seafood industry shall develop and publish a public social and labor standards policy and/or sourcing	All	Auditor determines when public policy(ies) was/were published, and whether company has used a format developed by, or signed	Ok	<p>The company provided a copy of its social and labor standards policy:</p> <p>https://kctfood.com.vn/featured_item/code-of-</p>	

