

# IBD

## CERTIFICAÇÕES

CREDIBILITY & TRUST



## RSPO Principles & Criteria (P&C) Public Summary Report

**ACEITES S.A.  
KM 2 VIA EL RETEN – MAGDALENA - COLOMBIA**

**ANA MARIA URIBE AYALA  
31 Julio -02 Agosto 2017**

## CONTENTS

### 1. Scope of the Certification Audit

- 1.1 Normative references
- 1.2 Company and Contact Details
- 1.3 RSPO Membership Details
- 1.4 Audit type
- 1.5 Location of the Palm Oil Mill
- 1.6 Palm Oil Mill Output and Approximate Tonnages Certified
- 1.7 General Description of Supply Base
  - 1.7.1 Location of the Supply Base
  - 1.7.2 Statistics of the Supply Base and Estimated Tonnes of FFB/year
  - 1.7.3 Biodiversity (Conservation & HCV Area for the respective Supply Bases)
  - 1.7.4 Total Certified Area
  - 1.7.5 Calculation of the Number of Production Units (N) to Sample for the Mill
  - 1.7.6 Calculation of the number of subcontractors to be sampled
- 1.8 Progress of associated Smallholders or Out-growers towards compliance
- 1.9 Location Map for this Certification Unit
- 1.10
- 1.11 Summary of Net GHG Emissions
- 1.12 Summary of Field Emissions and Sinks
- 1.13 Summary of Mill Emissions and Credits
- 1.14 Palm Oil Mill Effluent (POME) Treatment
- 1.15 POME Diverted to Anaerobic Digestion

### 2. Partial Certification

- 2.1 Management Organization
- 2.2 Time-bound plan
- 2.3 Progress made on the time-bound plan
- 2.4 Non-conformities

### 3. Audit Process

- 3.1 IBD - The Certification Body
- 3.2 Audit Team
- 3.3 Audit Methodology
  - 3.3.1 Audit Agenda
  - 3.3.2 List of stakeholders consulted prior to and during the audit.
  - 3.3.3 Outline of how stakeholder consultation was managed.
  - 3.3.4 Issues that arose during stakeholder consultation and company responses.

### 4. Audit Findings

- 4.1 Summary of findings
- 4.2 Non conformity register
  - 4.2.1 Verification of previous assessment non-compliances
  - 4.2.2 New non-compliances raised at this audit
  - 4.2.3 Observations
- 4.3 Lead Auditor Recommendations for the RSPO Principles & Criteria certification.
- 4.4 Comments for next audit.

### 5. Formal signing of audit findings

- 5.1 Acknowledgment of internal responsibility by the Client
- 5.2 Signing by the Lead Auditor.

## 6. Major non-compliances follow-up actions

1. SCOPE OF THE CERTIFICATION AUDIT							
<b>1.1 Normative references</b>							
The Palm Oil Mill and the supply base was audited against the following documents:							
<input type="checkbox"/>	RSPO International Principles and Criteria (April, 2013 version)						
<input checked="" type="checkbox"/>	National Interpretation (approved version 01/20XX)						
<input checked="" type="checkbox"/>	RSPO Supply Chain Certification (June, 2017 version)						
<input checked="" type="checkbox"/>	New Planting Procedures (November, 2015 version)						
<input checked="" type="checkbox"/>	RSPO Rules on Market Communications and Claims (November, 2016 version)						
<b>1.2 Company and Contact Details</b>							
<b>Company name</b>	ACEITES S.A						
<b>Business address</b>	Carrera 1 C # 22-58 -OFICINA 303 Edificio Bahia Centro						
<b>Scope</b>	Production and sale of palm oil and palm kernel						
<b>Products</b>	Crude palm oil and palm kernel						
<b>Contact person</b>	Carlos Chinchilla Ibarra						
<b>Telephone</b>	3206991271						
<b>E-mail</b>	<a href="mailto:sig@aceitesa.com">sig@aceitesa.com</a>						
<b>Web site</b>	<a href="http://www.aceitesa.com">www.aceitesa.com</a>						
<b>Other certifications held</b>	Certificate ISO 9001:2008,ISCC EU,ISCC PLUS						
<b>1.3 RSPO Membership Details</b>							
<b>RSPO membership number</b>	Compañía ACEITES S.A hold the RSPO membership number 1-0127-12-000-00						
<b>Parent company as applicable</b>	1-0127-12-000-00						
<b>1.4 Audit type</b>							
<b>Date of previous audit</b>							
<b>Date of this audit</b>	31 DE JULIO -02 DE AGOSTO 2017						
<b>Main or ASA (1 to 4)</b>	MAIN						
<b>Date of next surveillance audit</b>	Within 9 to 12 months after the certification audit.						
<b>1.5 Location of the Palm Oil Mill</b>							
Palm Oil Mill (POM) Name	Location Address	Mill Capacity	GPS Reference				
		MT/Hour	Longitude	Latitude			
ACEITES S.A	KM2 Via el Reten - Magdalena	45mt/hora	74° 12' 27,03'''	10° 34' 27,03''			
<b>1.6 Palm Oil Mill Output and Approximate Tonnages Certified</b>							
The 12 month output is the average over any 12 month period and the actual production for the 12 months from the date of certification will be included in the annual summary. These figures exclude any output product from non-certified suppliers.							
For the 12 month period ending <b>july 2017</b> , the mill received <b>232,415</b> mt of FFB.							
<ul style="list-style-type: none"> <li>The estimate for the last 12 months is applicable to Annual Surveillance Audits and is the Projection for the next 12 months from the previous audit.</li> <li>The actual production for the last 12 months is the audited quantity since the last audit.</li> <li>The projection for the next 12 months is given by the company.</li> </ul>							
FFB received and processed by the mill for the 12 months prior to this audit:		<b>Mt RSPO Certified FFB:</b>	200,460.82				
		<b>Mt Conventional FFB:</b>	31,954.18				
FFB received on the previous 12 months, month by month:							
January:	18969	February:	16373	March:	22018	April:	22137
May:	22424	June:	18372	July:	21065	August:	20473
September:	19029	October:	17166	November:	17975	December:	16414
la produccion de CPO real va desde (Ago-Dic/16) (Ene-Jul/17)							
la produccion de PKO real va desde (Ago-Dic/16) (Ene-Jul/17)							
<b>Estimate for last 12 Months (MT)</b>		<b>Actual Production for last 12 months</b>		<b>Projection for next 12 Months (MT)</b>			

[State of IP or MB] (ASA audits).		(MT) [MB]		[MB]	
CPO	PK	CPO	PK	CPO	PK
31260	3506	0	0	32765	5383
Last license year's actual sold volume		Last license year's actual sold volume under other schemes		Last license year's actual sold volume as conventional	
CPO	PK	CPO	PK	CPO	PK
31260	3506			32765	5383
Notes:					
<b>1.7 General Description of Supply Base</b>					
<p>ACEITES S.A., is an agroindustrial company dedicated to the extraction of palm oil, palm kernel oil, palm kernel cake and other by-products derived from this activity. In the same way, our company offers integral technical assistance services to all its suppliers of fruit and its customers, in order to direct agricultural work, increase its quality and productivity. For the development of its production processes ACEITES S.A., uses as raw material the fruit of the oil palm which obtains in its entirety from the purchase, since it does not own plantations, corresponding 80% of this fruit to plantations of its shareholders.</p> <p>ACEITES S.A., has as its governing bodies: A board consisting of seven (7) alternates and one general manager. The organization consists of four (4) main departments where all the staff of your child are distributed: Administrative and financial, systems, extraction plant and agronomic.</p> <p>The supply base under certification is conformed by 49 farms forming a productive nucleo of 8,758.67ha. The yield ranges from 16 to 30 mt of FFB / ha/year and the date of planting goes from 1980 to 2013 . All farms are located in the surroundings of Magdalena y Cesar Colombia.</p> <p>Additionally, the mills receive fruit from 3 external growers whom intend to be certified in three years term.</p>					
<b>1.7.1 Location of the Supply Base</b>					
Oil Palm Plantation (OPP)		Location Address	GPS Reference		
Name			Longitude	Latitude	
Campo Grande		Algarrobo	74° 4' 18,914'''	10° 11' 36,726'''	
La Lucy		Aracataca	74° 11' 43,887'''	10° 37' 17,216'''	
La Marlene		Aracataca	74° 13' 32,152'''	10° 37' 2,200'''	
La Pradera		Aracataca	74° 10' 18,374'''	10° 36' 36,105'''	
Los Antonios		Aracataca	74° 13' 47,622'''	10° 38' 31,169'''	
Margarita A		Aracataca	74° 11' 40,850'''	10° 36' 22,369'''	
Margarita Bis		Aracataca	74° 10' 47,582'''	10° 38' 20,953'''	
Margaritas P		Aracataca	74° 12' 22,983'''	10° 36' 8,819'''	
San Jose		Aracataca	74° 14' 4,024'''	10° 39' 30,778'''	
Santa Felícia		Aracataca	74° 13' 1,899'''	10° 36' 28,622'''	
Santa Monica		Aracataca	74° 13' 18,293'''	10° 37' 8,722'''	
Triangulo 1		Aracataca	74° 12' 27,504'''	10° 38' 28,338'''	
Triangulo 2		Aracataca	74° 12' 27,504'''	10° 38' 28,338'''	
Agridulce		El Copey	74° 3' 14,663'''	10° 9' 50,746'''	
Campo Bello		El Copey	74° 2' 58,165'''	10° 10' 37,984'''	
La Experiencia		El Copey	74° 1' 31,859'''	10° 12' 31,301'''	
La Isabela		El Copey	74° 2' 21,824'''	10° 10' 19,846'''	
Tacaloa		El Copey	74° 2' 26,043'''	10° 9' 7,976'''	
Andalucia		El Reten	74° 12' 17,847'''	10° 33' 52,496'''	
El Libano		El Reten	74° 19' 36,733'''	10° 39' 20,286'''	

El Tigre	El Reten	74° 16'	36,203'''	10° 36' 38,377'''
Gavilan Saade	El Reten	74° 18'	42,760'''	10° 40' 52,549'''
Jerusalen	El Reten	74° 16'	6,583'''	10° 39' 27,187'''
La Española	El Reten	74° 20'	48,066'''	10° 44' 26,235'''
La Florida	El Reten	74° 14'	37,165'''	10° 36' 40,718'''
La Sarita	El Reten	74° 13'	33,210'''	10° 35' 59,356'''
La Vega	El Reten	74° 13'	3,412'''	10° 36' 1,428'''
Macaraquilla	El Reten	74° 13'	5,452'''	10° 34' 42,240'''
San Rafael	El Reten	74° 19'	38,862'''	10° 42' 43,331'''
Santa Maria	El Reten	74° 17'	17,608'''	10° 40' 41,055'''
Tamaca Nueva	El Reten	74° 13'	28,740'''	10° 34' 13,288'''
Tamaca Vieja	El Reten	74° 13'	39,608'''	10° 34' 3,236'''
El Destino	Pivijay	74° 19'	51,841'''	10° 35' 55,184'''
La Palestina	Pivijay	74° 17'	49,273'''	10° 36' 6,221'''
Macondo	Pivijay	74° 20'	7,342'''	10° 36' 21,614'''
San Diego	Pivijay	74° 19'	19,736'''	10° 35' 26,165'''
San Pedro	Pivijay	74° 15'	50,730'''	10° 34' 58,621'''
Santa Ines	Pivijay	74° 19'	20,787'''	10° 35' 35,921'''
El Castillo	Pueblo Viejo	74° 17'	0,724'''	10° 45' 20,266'''
La Loma	Pueblo Viejo	74° 16'	17,958'''	10° 43' 32,350'''
San Joaquin	Pueblo Viejo	74° 16'	26,197'''	10° 46' 6,973'''
Chile	Zona Bananera	74° 10'	18,841'''	10° 39' 50,782'''
Clara Ines	Zona Bananera	74° 12'	36,417'''	10° 39' 59,608'''
La Ocaña	Zona Bananera	74° 7'	46,979'''	10° 46' 31,933'''
Los Tres	Zona Bananera	74° 10'	38,982'''	10° 38' 37,142'''
Manzanares	Zona Bananera	74° 10'	24,827'''	10° 48' 31,793'''
Montería	Zona Bananera	74° 11'	16,026'''	10° 44' 10,075'''
San Antonio	Zona Bananera	74° 8'	9,904'''	10° 46' 35,301'''
Techo Azul	Zona Bananera	74° 7'	26,418'''	10° 46' 33,418'''

### 1.7.2 Statistics of the Supply Base and Estimated Tonnes of FFB produced per year

Name	Area of Oil Palm (Ha)		Estimated Tonnes FFB/Yr	Planting Years	Cycle (Years)
	Total	Production			
Agridulce	137.37	137.37	40.52	1980	36
Andalucia	529.57	529.57	8219.56	1995	30
Campo Bello	173.31	173.31	541.23	2006	30
Campo Grande	1095	979.61	27035.99	1986	30
Chile	206.27	206.27	7685.86	1980	36
Clara Inès	51.95	51.95	2954.77	1994	30
El Castillo	199.77	0.00	0.00	2013	30
El Libano	155.36	155.36	3656.24	2007	30

El Triângulo 1	14.17	14.17	2224.89	1998	30
El Triângulo 2	22.86	22.86	1562.31	1999	30
Finca El Tigre	54.38	54.38	1066.25	1985	31
Gavilan	342	276.90	5540.50	1997	30
Hacienda Agropalestina	210.22	210.22	3414.26	1989	30
Jerusalen	480.49	451.16	10048.22	1990	30
La Española	287.20	287.20	6792.47	2008	30
La Experiencia	480.23	469.85	14288.06	1981	35
La Florida	188.36	188.36	5326.85	1988	30
La Isabela	95.01	95.01	2059.07	1998	30
La Loma	212.07	212.07	6314.92	2000	30
La Lucy	67.04	67.04	3734.45	1987	30
La Marlene	17.51	17.51	748.80	1983	33
La Ocaña	36.26	36.26	1247.27	1987	30
La Pradera	333.86	309.86	12744.76	2003	30
La Sarita	65.75	65.75	3710.37	1993	30
La Vega	33.34	33.34	1317.28	1988	30
Margarita A	27.79	27.79	628.11	1988	30
Los Antonios	4.75	4.75	27.05	1997	30
Los Tres	46.70	46.70	587.93	1993	30
Macaraquilla	58.57	58.57	6876.42	1983	33
Macondo	65.12	65.12	591.07	2009	30
Manzanares	276.39	276.39	15499.94	1998	30
Margarita Bis	55.31	55.31	2019.77	1992	30
Margarita P	23.95	23.95	675.36	1987	30
Montería	337.96	332.34	19538.86	1987	30
San Antonio	14.24	14.24	1247.27	2008	30
San Diego	67.22	67.22	591.07	1993	30
Nueva Plantacion	466	466	13000	2006	30
San Joaquín	630.2	511.63	26586.76	1991	30
San José	44.41	44.41	1951.97	1999	30
San Rafael	254.11	252.59	7547.37	2001	30
Santa Felicia	133.41	133.41	245.52	1980	36
Santa Maria	108.36	108.36	3282.54	2002	30
Santa Monica	28.06	28.06	1145.28	1988	30
Tacaloa	119.86	119.86	2216.94	1985	31
Tamacà Nueva	16.15	16.15	6.63	1992	30
Tamacà Vieja	32.54	32.54	1645.40	1983	33
Techo Azul	18.31	18.31	1247.27	2004	30
Agridulce	137.37	137.37	40.52	1980	36
Andalucia	529.57	529.57	8219.56	1995	30
Campo Bello	173.31	173.31	541.23	2006	30
Campo Grande	1092.34	979.61	27035.99	1986	30
Chile	206.27	206.27	7685.86	1980	36
Clara Inès	51.95	51.95	2954.77	1994	30
El Castillo	199.77	0.00	0.00	2013	30
El Líbano	155.36	155.36	3656.24	2007	30
El Triângulo 1	14.17	14.17	2224.89	1998	30
El Triângulo 2	22.86	22.86	1562.31	1999	30
El Tigre	54.38	54.38	1066.25	1985	31
San Pedro	385.19	385.19	5388.87	1989	30
<b>TOTAL</b>	<b>11341.3</b>	<b>10459.12</b>	<b>245888.55</b>	-	-

### 1.7.3 Biodiversity (Total Conservation & HCV Area for the respective Supply Bases)

Oil Palm Plantation	Biodiversity.(Total Conservation & HCV Area) Hectares.		
Name	Conservation	HCV	Comments
Agridulce	0.06	0.37	No coments
Andalucia	4.16	13.95	No coments
Campo Bello	0.06	0.55	No coments
Campo Grande	7.63	18.19	No coments
Clara Ines	0.40	1.09	No coments
El Castillo	0.00	0.09	No coments
El Libano	1.81	4.78	No coments

Gavilan Saade	65.32	94.33	No coments
Jerusalen	36.48	57.05	No coments
La Experiencia	286.78	361.99	No coments
La Palestina	2.62	6.45	No coments
La Pradera	44.23	73.92	No coments
La vega	2.22	6.30	No coments
Manzanares	17.31	38.72	No coments
San Diego	0.75	1.22	No coments
San Joaquin	50.67	61.80	No coments
San Rafael	0.00	1.04	No coments
Santa Maria	0.00	0.12	No coments
Tacaloa	3.92	9.90	No coments
<b>TOTAL</b>	<b>936.26</b>	<b>751.86</b>	<p><b>Aceites S.A.</b> performed an HCV study with the consultant Bio Ap, company which counts with licensed assessors to perform HCV studies.</p> <p>Farms within the supply base are already monitoring fauna and have identified RTE species within their limits. Some farms are already implementing a photo trapping program.</p> <p>Measures to protect and enhance HCVs includes training to plantation workers on HCVs topics and placing of signs establishing prohibition to hunt, fishing and logging.</p> <p>No rights by local communities were identified on farms that supplies FFB to Aceites S.A.</p> <p><b>Note: conservation avc of the 49 farms of certification scope</b></p>
<b>1.7.4 Total Certified Area</b> (Total Certified Area corresponds to the sum of total Area of Oil Palm and the total Conservation Area)			<b>13029.42</b>
<b>1.7.5 Calculation of the Number of Production Units (N) to Sample for the Mill</b>			
<p><math>N = 0.8\sqrt{Y*Z}</math>, where "Y" is the number of units, with the result always to be rounded "up" to the next whole integer and Z is number defined by the risk factor. Where only a sample of the supply base is assessed, units not previously assessed, or assessed earlier in the certification program, are to be preferred over those more recently assessed. A 'risk level' shall be set at:</p> <p>Level 1 - low risk Level 2 - medium risk Level 3 - high risk</p> <p>Multiplier z is set as follows: Low risk = multiplier of 1 Medium risk = multiplier of 1.2 High risk = multiplier of 1.4.</p> <p>Factors to consider in the risk assessment are geographic locations and distance of estates, complexity of the labour force, landscape setting and presence of HCV or peat, complexity of supply sheds, number of communities and known conflicts, legality, etc.</p>			
<b>For the Mill, how many units make up the production base?</b>			
<b>Owned estates (Y)</b>	<b>N = 0.8√Y</b>	<b>Smallholders (Z)</b>	<b>N = 0.8√Z</b>
49	$0.8\sqrt{49}=3.39$ Eq= 6		N/A
<b>Explanation as to the selection of estates sampled</b>			
<p>Farms to be visited were selected based on the field activities to be performed during the visit day. In that way the farms where agrochemical spraying was planned to be performed were selected as well as farms where harvest was going to take place.</p> <p>Evidences the driving of the estates in avc identified</p> <p>The table below shows the oil palm plantations that were included in this audit, with the operations reviewed in the field, the number of sample sites within the plantation and the number of worker interviews. Comments are added as applicable.</p>			
<b>Oil palm plantation.</b>	<b>Operation</b>	<b>No of</b>	<b>No of</b>
			<b>Comments.</b>

		sample sites	Interviews	
Campo Grande farm	Weeding, harvesting and irrigation	3	21	Full compliance found during audit with the exception of a non conformity established regarding agrochemical storing.
Margarita farm	Fence fixing	1	7	Full compliance found during audit.
Libano farm	Weeding, harvesting and irrigation	3	7	Full compliance found during audit with the exception of a non conformity established regarding agrochemical EPPs.
Jerusalen Farm	Weeding, harvesting and irrigation	2	14	Full compliance found during audit.
Agropalestina	Fresh Fruit Bunches Production	2	6	Harvesters, loose fruit pickers, Staff, FFB collectors
San Pedro	Fresh Fruit Bunches Production	2	8	Harvesters, loose fruit pickers, Staff, FFB collectors

#### 1.7.6 Calculation of the Number of Sub Contractors to be sampled.

$N = 0.8\sqrt{Y}$ , where "Y" is the number of contractors, with the result always to be rounded "up" to the next whole integer. Where only a sample of the sub-contractors not previously assessed, or assessed earlier in the certification program, are to be preferred over those more recently assessed.

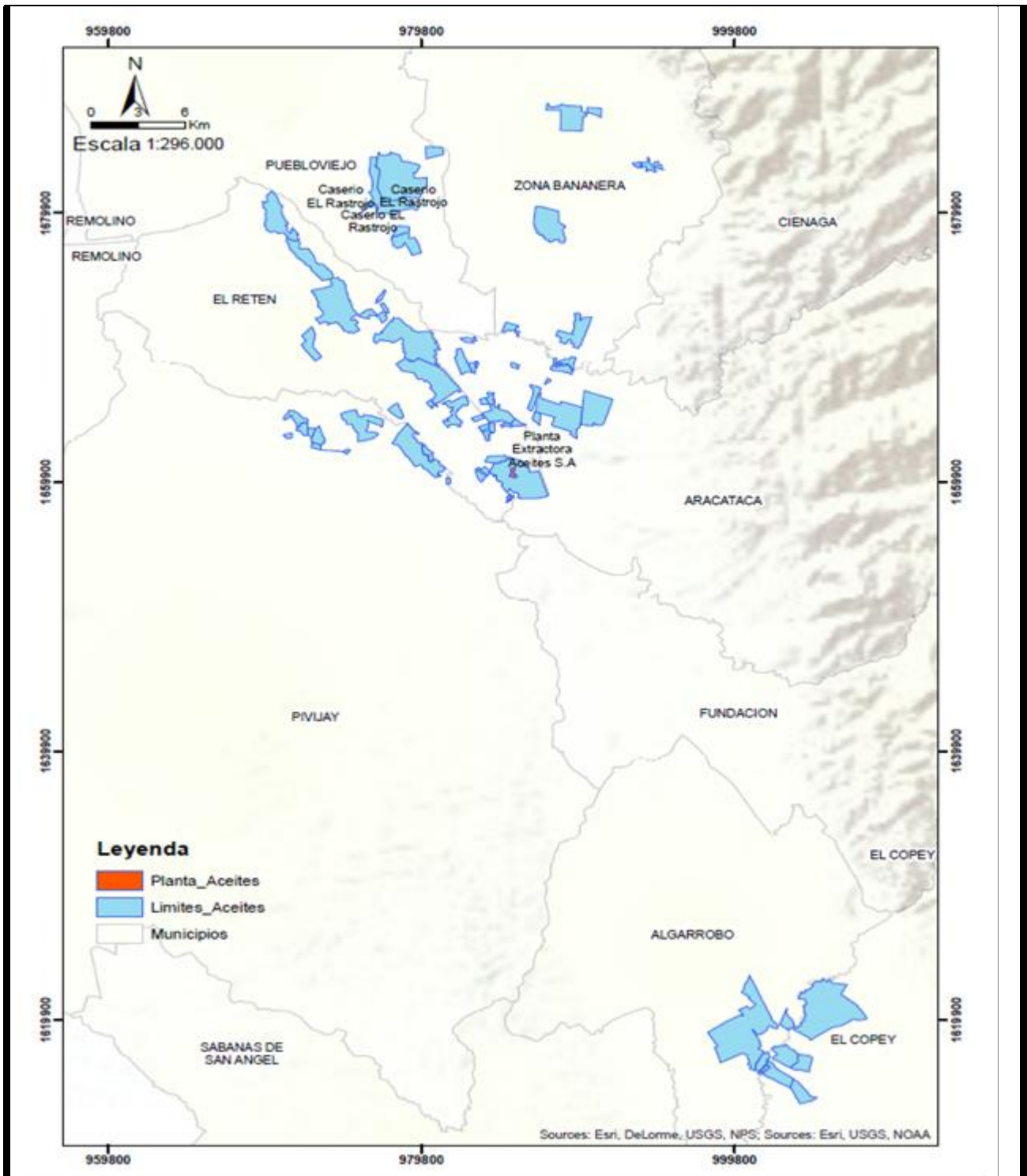
The table below shows the number of approved sub-contractors who may be contracted to be directly employed in the work of the certification unit. The number of sub-contractors actually contracted at the time of the audit is used to calculate the sample.

#### Number of *sub-contractors*.

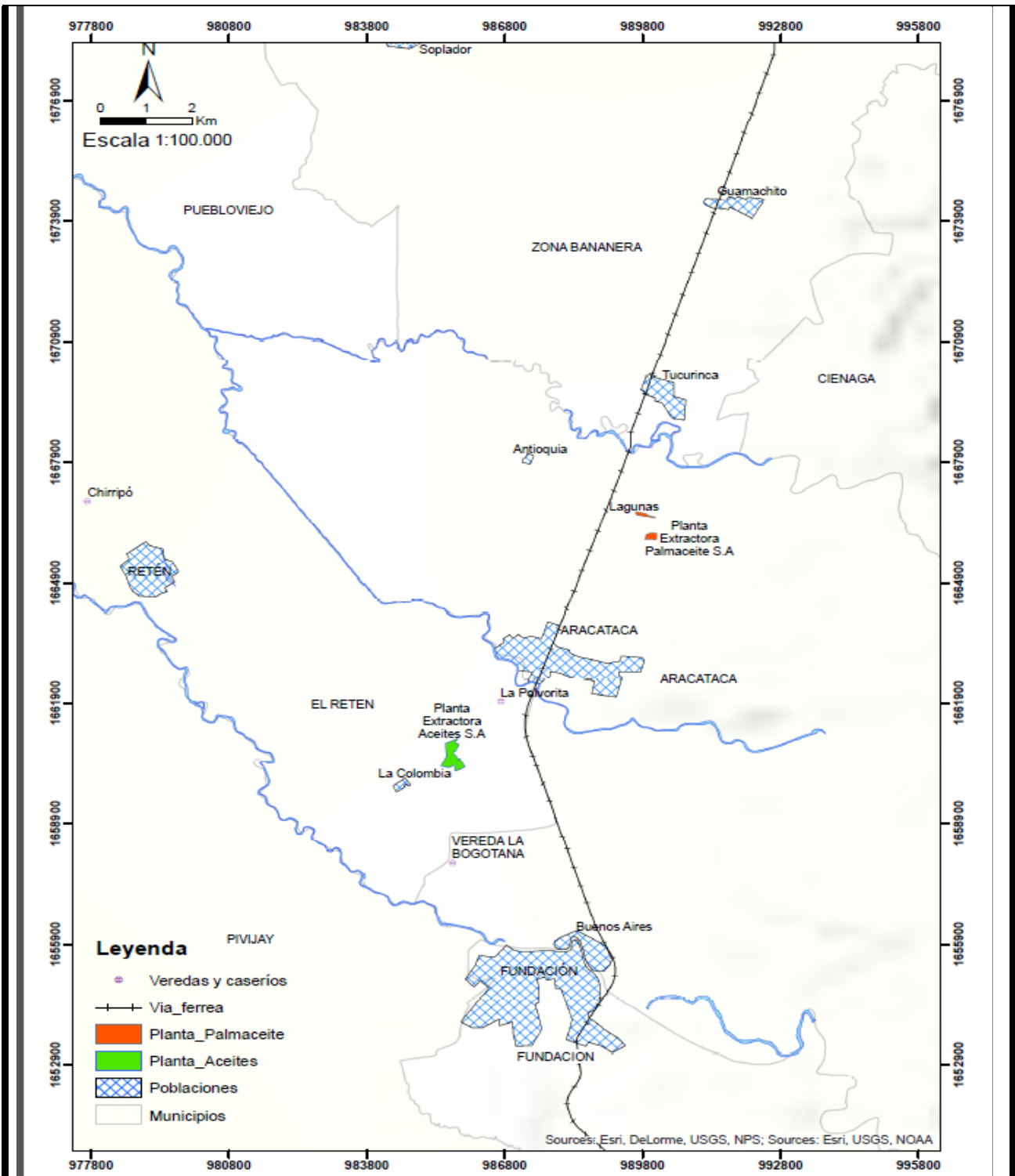
Mill			farm		
Approved:	9		Approved:	5	
On site during audit: Y	4		On site during audit: Y	3	
Number to audit: = $0.8\sqrt{Y}$	$0.8\sqrt{4} = 1.6$	Eq= 2	Number to audit: = $0.8\sqrt{Y}$	$0.8\sqrt{3} = 1.38$	Eq.= 2
Names	Activity	Audited	Names	Activity	Audited
AGROINCOOP	Occasional cleaning work on the plan and occasional work on plantions	yes	MULTICARGA	Transport of almond and fruit	No
SODEXO	Power supply	yes	TALLER GAMERO	Metalworking Services	Yes
ALFERING	Construction of the CPO storage tank	No	TECNOSEMILLAS LTDA	Agricultural supplies	No
JULIO URIBE	Metalworking Services	no	BIOSAGRO S.A.A	Commercialization of Agrochemicals, Tools, Equipments and Fertilizers	yes
PROSEGUR	Private security	yes	AGROSOILAB	Soil and leaf analysis	yes
PRO - ARC	Civil works	No			
Alberto Garcia Polo	Maintenance of air conditioners	No			
MULTICARGA	Transport of	No			



	almond and fruit			
TALLER GAMERO	Metalworking Services	yes		
<b>Explanation as to the selection of sub-contractors sampled:</b>				
<p>During the present audit 4 mill / industrial complex service providers and 7 farm service providers were interviewed and their documentation reviewed. When possible, operational workers as well as owners / managers / administrative personnel were interviewed. Emphasis was made on operational activities and labor law compliance</p>				
<b>1.8 Progress of associated Smallholders or Out-growers towards Compliance with relevant Standards - should be in accordance to the 3 year implementation plan</b>				
<p>ACEITES S.A. is certifying only its 49 farms. The supply base delivering FFB to Aceites S.A. is conformed by 52 farms . The list of external FFB providers can be seen at the end of this report under the ANNEX 1 section. Due to the abovementioned fact, Aceites S.A. chose the RSPO SCC Mass Balance model.</p> <p>Aceites S.A. personnel is working close together with the external FFB providers towards the compliance of the RSPO standards requirements, for which it counts with a technical assistance department in charge of visiting the farms and delivering training and recommendations related with agricultural, social and sustainability good practices. The intention is to incorporate the external FFB providers into the RSPO certification in a three years term</p>				
<b>1.9 Location Map for this Certification Unit</b>				







**1.10 Use of RSPO PalmGHG Calculator**

The Lead Auditor confirms that data inputs and the use of RSPO PalmGHG Calculator Version 3.0.1 have been verified with the final summary of the net GHG emissions (tCO<sub>2</sub>e/tCPO) figure

Yes  No

Justification:

**1.11 Summary of Net GHG Emissions**

Emissions per Product	tCO <sub>2</sub> e/tProduct	Land use	Ha
CPO	0,49	Oil Palm P planted area	11341.3

PK	0,49											
<b>Production</b>	<b>t/yr</b>											
FFB processed	207559.00											Oil Palm planted on peat
CPO Produced	43082.00											0
<b>Extraction</b>	<b>%</b>											Conservation (forested)
OER	20.76											1688.12
KER	5.53											Conservation (non-forested)
												N/I
												<b>Total</b>
												<b>13,029.42</b>
<b>1.12 Summary of Field Emissions and Sinks</b>												
	<b>Own Crop</b>			<b>Group</b>			<b>3<sup>rd</sup> Party</b>			<b>Total</b>		
	tCO <sub>2</sub> e	tCO <sub>2</sub> e/ha	tCO <sub>2</sub> e/t FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e/Ha	tCO <sub>2</sub> e/t FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e/Ha	tCO <sub>2</sub> e/t FFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e/ha	tCO <sub>2</sub> e/t FFB
<b>Emissions</b>												
Land Conversion	6555.01	0.72	0.04	0	0	0	1460.42	1.56	0.08	8015,43	2,28	0,12
CO <sub>2</sub> Emissions from Fertilizer	33279.74	3.66	0.19	0	0	0	1359.99	1.46	0.08	34653,73	5,12	0.27
N <sub>2</sub> O Emissions	4886.55	0.54	0.03	0	0	0	10.7	0.01	0	4897,25	0.55	0.03
Fuel Consumption	2754.07	0.3	0.02	0	0	0	336.21	0.36	0.02	30090,28	0,66	0.04
Peat Oxidation	0	0	0	0	0	0	0	0	0	0	0	0
<b>Sinks</b>												
Crop Sequestration	-56760.72	-6.23	-0.33	0	0	0	-5255.21	-5.62	-0.3	-62015,93	-11,85	-0,63
Sequestration in Conservation Area	-288.26	-0.03	0	0	0	0	0	0	0	-288,26	-0.03	0
<b>Total</b>	<b>-9571.61000000</b>	<b>-1.05</b>	<b>-0.05</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3135.87</b>	<b>-2.23</b>	<b>0.12</b>	<b>-12707,48</b>	<b>-3,28</b>	<b>-0,17</b>
<b>1.13 Summary of Mill Emissions and Credits</b>												
		tCO <sub>2</sub> e					tCo <sub>2</sub> e/tFFB					
Emissions		N/I					N/I					
POME		38564.41					0.19					
Fuel Consumption		93.46					0					
Grid Electricity		691.92					0					
Utilisation		N/I					N/I					
Credits		N/I					N/I					
Export of Grid Electricity		0					0					
Sales of PKS		0					0					

Sales of EFB	0	0								
Total	39349.79	0.19								
<b>1.14 Palm Oil Mill Effluent (POME) Treatment</b>										
Divert to compost	0 %	Divert to anaerobic digestion 100 %								
<b>1.15 Palm Oil Mill Effluent Diverted to Anaerobic Digestion:</b>										
Divert to anaerobic pond	100 %	Divert to methane capture (electricity generation) 0 %								
<b>PARTIAL CERTIFICATION</b>										
The rules for partial certification allow organizations that have a majority holding in and / or management control of more than one autonomous company growing oil palm to certify individual management units and / or subsidiary companies subject to certain rules.										
<b>2.1 Management Organization</b>										
<b>Item</b>	<b>Criteria</b>	<b>(Yes/No) Description (if applicable)</b>								
2.1.1	Is the operation conducting a partial certification?	YES   Compañía ACEITES S.A hold the RSPO membership number 1-0127-12-000-00 and the three mill are under this membership.								
2.2.2	Is any company of the group, member of the RSPO? Which one?	YES   Compañía ACEITES S.A hold the RSPO membership number 1-0127-12-000-00								
2.2.3	Is there a clear relationship between the companies, where one company has the majority ownership or the management control of others?	YES   ACEITE S.A, is a company that is constituted of the following way: 13 partners, each of the partners are signed binding contracts to the company, as well as fruit supply contracts. The products and by-products are tradized through the International Trader C.I BIOCOSTA.								
2.2.4	Is there a clear and achievable time-bound plan prepared and in place?	YES   There is a step-by-step action plan that is in line with the scope of the certification scope								
2.2.5	Does the plan include all subsidiaries?	YES   Compañía ACEITES S.A hold the RSPO membership number 1-0127-12-000-00 and the three mill are under this membership								
<b>2.2 Time-bound plan</b>										
<b>Description:</b> ACEITES S.A The supply base of Aceites SA is made up of 52 plantations of owners associated with the company and independent factories (10,935 hectares), the organization has a single extraction plant and owns a plantation, "Lebanon" with 155.36 hectares. The management of large, medium and small producers is carried out through the core, through the support of the Department of Sustainability, through which monitoring, verification, implementation of the standard is carried out, audits and part and party commitments. At present, 49 plants representing 8,758,67 ha are in the process of being certified. The certification plan for the whole group is as follows.										
<b>Initial:</b> CERTIFICATION PLAN:										
<table border="1"> <thead> <tr> <th>Periodo</th> <th>Hectáreas</th> </tr> </thead> <tbody> <tr> <td>2017 (II SEMESTRE)</td> <td>10.469</td> </tr> <tr> <td>2018 (II SEMESTRE)</td> <td>466</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>10.935</b></td> </tr> </tbody> </table>			Periodo	Hectáreas	2017 (II SEMESTRE)	10.469	2018 (II SEMESTRE)	466	<b>TOTAL</b>	<b>10.935</b>
Periodo	Hectáreas									
2017 (II SEMESTRE)	10.469									
2018 (II SEMESTRE)	466									
<b>TOTAL</b>	<b>10.935</b>									
<b>Alterations:</b> Does not apply										
<b>Justifications:</b> Does not apply										
<b>Acquisitions:</b> Does not apply										
<b>2.3 Progress made on the time-bound plan</b>										
<b>Please report upon adherence or deviation:</b> Does not apply. The plan is under construction as the diagnostic analysis results were delivered to the company the same week when Aceites S.A. audit was performed										

<b>2.4 Non-compliances on the partial certification rules</b>				
No non compliances on the partial certification rules were detected during the Aceites S.A. certification audit.				
<b>AUDIT PROCESS</b>				
<b>3.1 IBD - The Certification Body</b>				
IBD takes pride in being the largest certifier in Latin America and the only Brazilian certifier of organic products with accreditation through IFOAM (international market), ISO Guide 65 (European market regulation CE 889/07), Demeter (international market), USDA/NOP (North-American market), COR (Canadian market) and INMETRO/MAPA (Brazilian market), making its certificate global.				
Located in Botucatu-SP, Brazil, IBD has been in operation since 1992. Initially focused exclusively on the certification of organic product, after 2004, IBD began including certification services in the social-environmental area through the EcoSocial, Integra, RSPO and UEBT ( <i>Union for Ethical BioTrade</i> ) programs. Today, IBD certifies over 5,000 producers, covering an area of approximately 520 thousand hectares in cultivation and 3 million hectares under wild harvest management, throughout 16 countries.				
For more information regarding IBD Certificações, access <a href="http://www.ibd.com.br">www.ibd.com.br</a> . RSPO Membership N°: 8-0090-08-000-00. RSPO accredited by ASI on November 4 <sup>th</sup> , 2014, worldwide (accreditation code RSPO-ACC-020).				
<b>3.2 Audit Team</b>				
<b>Lead auditor</b>		Ana Maria Uribe Ayala (AU)		
<b>Audit team</b>		Ingrid Ayud (IA) Pedro Cerrate (PC)		
<b>3.3 Audit Methodology</b>				
<b>3.3.1 Audit Agenda</b>				
Date	Time	Location	Program	Auditor(s)
31/07/17	8:30	Offices ACEITES S.A	Opening meeting	AU,IA,PC
31/07/17	9:00	Offices ACEITES S.A	Presentation by the company: General, Management Social, Agricultural Management and Organizational Development	AU,IA,PC
31/07/17	9:30 - 17:00	Offices ACEITES S.A	Inspection Plant Benefit and Documentary Review	AU
31/07/17	9:30 - 17:00	Offices ACEITES S.A	Documentary Review P&C 5,6,8	IA
31/07/17	9:30 - 17:00	Offices ACEITES S.A	Documentary Review P&C 3,4,7	PC
31/07/17	17:30	Offices ACEITES S.A	Meeting between the Auditors	AU,IA,PC
01/08/16	7:00-15:00	Farms Producers Associates RSPO	Inspection farm El Libano, and Jerusalem	AU
01/08/16	7:00-15:00	Farms Producers Associates RSPO	Inspection farm Campo Grande, and Margarita	IA
01/08/16	7:00-15:00	Farms Producers Associates RSPO	Inspection farm La Palestina, and San Pedro	PC
01/08/16	15:20 - 17:00	Salon Municipal de Aracataca	Meeting Stakeholders	AU,IA,PC
02/08/17	7:30 - 15:30	Offices ACEITES S.A	Documentary Review P&C	AU,IA,PC
02/08/17	15:30-16:30	Offices ACEITES S.A	Meeting between the Auditors	AU,IA,PC
02/08/17	15:00	Offices ACEITES S.A	Closing meeting	AU,IA,PC
<b>3.3.2 List of stakeholders consulted prior to and during the audit.</b>				
Name		Category		
<b>ACEITES S.A. PERSONNEL</b>				
Humberto Gámez		Quality Engineer		
Juan Perdomo		Social manager. Psychologist.		
María Cristina Muñiz		Human resources coordinator		
Luis Manuel Navarro		Environmental manager		
Darwin Daniels		Environmental engineer		
Juan Pablo Zorro		BioAP consultant / HCVs. Biologist.		
Fabio Gutiérrez		Plantations coordinator		
Bernardo Sánchez		Aceites S.A. General Manager		
Ilda Mary Padierna Hernández		Environmental coordinator. Biologist.		
Judith León Queruz		Coordinadora gestión humana. Social worker		
Ilena Gutiérrez Mier		FUNDEPALMA Project coordinator		

Rocío Mendoza	External consultant for FUNDEPALMA. Psychologist.
Jose Cordoba	Agronomist
Veronica Reyes	HSEQ
Jose Meza	Agronomist, LIBANO FARM
Cristian Casallas	agronomist
María Cristina Grimaldo Méndez.	Coordinadora de Gestión Humana de Aceites S.A.
Weesmary navarro	engineer
Carolina ceballos	lawye
<b>MILL WORKERS</b>	
Edwin Viloría	Laboratory analyst
Jorge Altamar	Fruit qualifier
Humberto Gamez	HSEQ laboratory
Einer Garcia	Libano farm harvest team
Domingo Pertuz	Libano farm harvest team
Pablo Antonio Colon Gomez	Libano farm harvest team
Roberto Carlos Silva Silvero	Libano farm harvest team
Wencesla Elieser Polo	Libano farm harvest team
Fernando Pertuz	Libano farm harvest team
Diego Arevalo	Libano farm harvest team
Fernando Garcia	Libano farm harvest team
JainerJavier Pertuz	Jerusalem farm harvest team
Isaias Orozco	Jerusalem farm harvest team
Rodolfo Diaz Cortador	Jerusalem farm harvest team
Reemberto Rio	Jerusalem farm harvest team
Jose Novato Corcha	Jerusalem farm harvest team
Manver diaz	Jerusalem farm harvest team
Ramon Lara	Jerusalem farm harvest team
Jonel Diaz	Jerusalem farm, Health
Helber Rudas	Jerusalem farm, SST
Jeison Sanchez	Jerusalem farm, Agronomist
Wilber Castro	Jerusalem farm, Agronomist
Elida Olaya	Fruit qualifier
Jonel Leonardo Meriño	Production
Álvaro Pérez	Scale
Jose Melo	Mill
Fabián Gonzáles	Press. CPO.
Weesmary Navarro	Environmental responsible for mil.
<b>GROWERS AND GROWER WORKERS CONSULTED AT FARMS</b>	
Irina Morales	Campo Grande. Health and Safety Coordinator
Luis Fernando Entrena	Campo Grande. Brigades coordinator
Manuel Deluque Gómez	Campo Grande. Administrative Director.
Ricardo Fuentes	Campo Grande. Sustainability Coordinator
John Cortés	Campo Grande. Agricultural engineer
Dagoberto Cera de ávila	Campo Grande. Pest control technician. Lot 1-13
Humberto Valencia García	Campo Grande. Pest control technician. Lot 1-13
Juan Palmera Sierra	Campo Grande. Pest control technician. Lot 1-13
Cristian Jiménez Rodríguez	Campo Grande. Pest control technician. Lot 1-13
Gustavo Carrillo	Campo Grande. Pest control supervisor. Lot 1-13
David Oyola	Campo Grande. Maintenance of green areas.
Leudis López Avilés	Campo Grande. Irrigation team. Lot 2-95
Domingo Ortega	Campo Grande. Irrigation team. Lot 2-95
Calixto Silva	Campo Grande. Irrigation team. Lot 2-95
Regino Ricardo	Campo Grande. Irrigation team. Lot 2-95
Nestor Iguarán	Campo Grande. Irrigation team. Lot 2-95
Omar Cadena	Campo Grande. Harvest Supervisor. Lot 2-08
Donaldo Orozco	Campo Grande. Harvest team. Lot 2-08
Pedro Padilla	Campo Grande. Harvest team. Lot 2-08
Juan Carlos Mendiñeta	Campo Grande. Harvest team. Lot 2-08
Luis Javier Muñoz	Campo Grande. Storages responsible (including agrochemical storage).
Sandra Torregrosa	Margarita. Sustainability manager
Arturo Arrazola	Margarita. Farm administrator
José Rivera	Margarita. Field worker / fence fixing during audit.
Edilberto Durán Mejía	Margarita. Field worker / fence fixing during audit.
Leonardo Betancour	Margarita. Field worker / fence fixing during audit.
César Melendez	Margarita. Field worker / fence fixing during audit.



Bayter Puello	Margarita. Field worker / fence fixing during audit.
<b>NON GOVERNMENT INSTITUTIONS, LOCAL GOVERNMENT INSTITUTIONS, COMMUNITY MEMBERS, SERVICE PROVIDERS, FFB PROVIDERS.</b>	
Victor Manuel Gutierrez Gámez	Beneficiary of the Seniors Program. Aracataca.
Azael Peña	Teacher. Escuela La Colombia.
Jackeline Martínez	Family educator and community leader. Pueblo Viejo
Yenny Betancour	Beneficiary of the home orchard program. San Martin Alto Prado.
Miguel Acevedo	Disability pensioner. Housing program beneficiary.
Yessenia Orozco	Worker of the first infancy program. Aracataca.
Pedro Sánchez Rueda	Aracataca Mayor
Alex Vallejo	Supplier. Barranquilla.
Alma Roca	Supplier. Electric devices. Barranquilla.
Gerardo Socarrás	Director of the Aracataca Music School
Kelly Campos	Health secretariat of the El Retén municipality
Enrique Mercado	Barrio La Base representative.
Hernando Barliza	Proyecto Conservación de la Biodiversidad en Zonas Palmeras. GEF- FUNDEPALMA. Consultant.
Erasmus Peñaranda	Beneficiary of the Seniors Program. Veinte de Julio.
Adela Romero	Beneficiary of the Seniors Program. Veinte de Julio.
Marlene Ávila	Beneficiary of the house orchard program. San Martín neighborhood.
Hilda Carrillo	Beneficiary of the house orchard program. San Martín neighborhood.
Felicidad Montejo	Beneficiary of the Seniors Program.
Celina Salgado	Beneficiary of the Seniors Program. Aracataca
Lenis Padilla	Promotion of reading program. Aracataca
Erica Jiménez	Beneficiary of the Seniors Program. Aracataca
Ingrid Mendoza	Promotion of reading program. Aracataca
Ezequiel Jiménez	Beneficiary of the Seniors Program. Aracataca
Ofelia Madrid Rodríguez	Beneficiary of the Seniors Program. Aracataca
Gregoria Castillo	Beneficiary of the Seniors Program. Aracataca
Aracelly Pizarro	Beneficiary of the Seniors Program. Aracataca
Vitalina Niño	Beneficiary of the Seniors Program. Aracataca
Yenny Martínez	Fundepalma
Yomano Atencio	Fundación municipality
Sindy Ibañez	Barrio Galán. Digital literacy program
Omar Henríquez	Beneficiary of the house orchard program. Barrio La Base.
Rosa Almarales	Housekeeper. Barrio Baquera.
Ana García Gil	President and leader of Barrio Marujita
Cata Isabel Gonzáles	Housekeeper. Barrio Ayacucho.
Elvia Jiménez	Housekeeper. Barrio El Carmen.
Gustavo Adolfo Mejía	TRAMEC SAS. Barranquilla.
Dimas Osorio	SODEXO SAS. Aracataca
Luis Torres	Proveedor Fruta Palmaceite S.A. Río Frío.
Álvaro Manosalva de la Rosa	Proveedor fruta de Palmaceite S.A. Finca Santa Marta.
Feliciana Ascanio	Ferretería Vallejo SAS. Barranquilla.
José Vallejo	Ferretería Vallejo SAS. Barranquilla.
Alex Vallejo	Ferretería Vallejo SAS. Barranquilla.
Yerid García..	Proveedor lubricantes. Barranquilla.
Yoly Morales	Instrucontroles SAS. Barranquilla
Mary de la Rosa Torres	AGROFER SAS. Barranquilla
Victor Hugo Cuadros	Alfering SAS. Santa Marta.
Yuanis Cantillo	Proveedor San Isidro. Santa Marta.

Note: around 40 persons more attended to the stakeholders meeting, mainly beneficiaries of the different programs supported by Aceites S.A. through FUNDEPALMA (NGO that executes the social projects for Aceites S.A. and others). Attached is the scanned attendance list.

### 3.3.3 Outline of how stakeholders consultation was managed.

A stakeholders meeting took place on August 1st, 2017 from 3 p.m. to 4:45 p.m. The meeting took place at La Casa del Telegrafista in Aracataca town. The meeting was led by the three auditors participating in the RSPO certification audit who introduced themselves and informed the stakeholders the objective of the meeting: to know their opinion regarding the impacts that Aceites S.A. and Palmaceite S.A. are having in the area in environmental, social and economic topics. After the auditors' presentation and explanation of the objective of the meeting, the stakeholders were invited to talk. Since then, in a continuous and uninterrupted way stakeholders were standing up, presenting themselves and manifesting what they think about the impacts of the company activities in the region, between them, the mayor of Aracataca, public education and health services personnel, beneficiaries of the home orchard, house improving, seniors, digital literacy and reading programs executed by FUNDEPALMA, environmental NGO representatives, workers of the programs supported by Aceites S.A. and input suppliers. At the end of the meeting there was a space for the auditors to talk in a private way with some of the stakeholders that will prefer to communicate in a private manner.

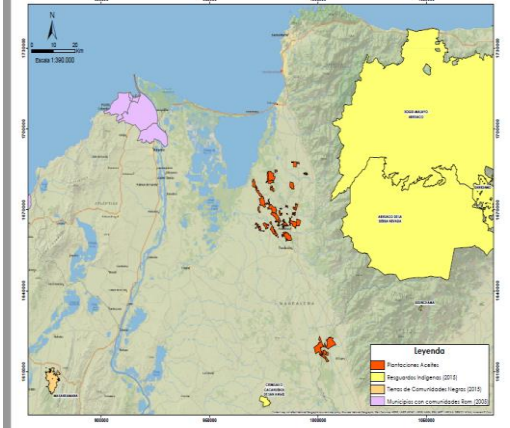
Only positive inputs regarding the impacts of Aceites S.A. were received during the stakeholders meeting. A combined stakeholders meeting for Aceites S.A. and Palmaceite S.A. was performed due that the majority of stakeholders are shared between the two companies as 7 municipalities/counties are under the influence of both companies. Around 100 persons attended the meeting, most of them beneficiaries of the programs developed and managed by FUNDEPALMA but also mayors of affected municipalities, FFB providers, input providers, environmental NGO representatives, local schools and health secretariats personnel and community and neighborhood leaders. Note: the room reserved to perform the meeting was insufficient to accommodate all the stakeholders that arrived to the meeting due that some invited stakeholders transferred the invitation to other community members. Finally the meeting was held on an open yard in the back of the Casa del Telegrafista property.

### 3.3.4 Issues that arose during stakeholder consultation and company responses.

Subject raised	Company response and proposed action to be taken.	Audit team findings
Great benefits for the populations of nearby communities were mentioned by numerous stakeholders mentioning the various programs supported by Aceites S.A. and executed by FUNDEPALMA. Between the mentioned programs there is the home orchard program, seniors program, digital literacy program, reading encouragement program and house improving program.	Positive input. No action required.	Comments made by stakeholders were confirmed through numerous documental evidence as weekly and monthly reports for the different programs, attendance list, contracts, invoices and others.
The Aracataca mayor mentioned the contracts that have been signed with FUNDEPALMA (private-public alliance) that favors the community in education, food security, culture and housing.	Positive input. No action required.	Comments made by stakeholders were confirmed through numerous documental evidence as weekly and monthly reports for the different programs, attendance list, contracts, invoices and others.
Director of the music school of Aracataca mentioned the benefits that the school has received and the support for 50 students made through FUNDEPALMA.	Positive input. No action required.	Positive input. No action required.
Coordinator for the northern side of Colombia of the Biodiversity Conservation on Palm Planted Zones Program GEF- FUNDEPALMA mentioned that ACEITES S.A. FFB providers plantations have participated in the pilot project for biodiversity conservation with great success through the management plans that have been developed.	Positive input. No action required.	Evidence collected through visits to plantations where workers showed that are familiarized with HCVs concepts and showed knowledge about conservation practices. Signs prohibiting to hunt and capture native species were found displayed on farms.
Teachers of public local schools and public health services mentioned the helped received from FUNDEPALMA to improve the schools infrastructure and through donations of scholar kits and performance of health brigades in the community of La Colombia.	Positive input. No action required.	Comments made by stakeholders were confirmed through numerous documental evidence as weekly and monthly reports for the different programs, attendance list, contracts, invoices and others.
Some attendees mentioned that they have relatives working at the mill and that working conditions are the best in the area as there is full compliance with labor law and additional benefits.	Positive input. No action required.	Full compliance with labor law and good working conditions were found during the audit performed to Aceites S.A.
Note: eventhough direct questions were made to the attendees regarding the possibility of negative impacts caused by either Aceites S.A. or Palmaceite S.A. none of the attendees thinks, or at least manifested, that there are possible negative impacts caused by these two companies and re confirmed that just positive impacts are caused by these two companies in the area.		

<b>AUDIT FINDINGS</b>		
<b>4.1 Summary of findings.</b>		
<b>Principle 1: Commitment to Transparency.</b>		
<b>Criterion 1.1: Oil Palm growers and millers provide adequate information to other stakeholders on environmental, social and legal issues relevant to RSPO criteria, in appropriate languages and forms to allow for effective participation decision making.</b>		
Summary of the findings for 1.1:		
<b>Findings:</b>	<b>Comments:</b>	<b>Compliance</b>
<p>ACEITES SA count with a matrix of stakeholders' identification. The company has a document request procedure (SGC PD 07) on web site.</p> <p>The company has a communication responsible and peridily (monthly) with all his associated.</p> <p>Procedure reception and treatment of complaints and congratulations PQRSF (SGC-PD-04 Version 03 26 decembre 2015. 15 pag) define the steps for reception and treatment of complains, request and congatulations made by workers and stakeholders.</p> <p>The companyhas different ways for socialization of channels of communication: broadcast, local station radio (Fuego estéreo), where the company is presented and the site web and social networks (Facebook, twiter y Youtube  </p>	<p>Evidence: The company portal web has ACEITES's public documents:  <a href="http://www.aceitesa.com/index.php/contactenos">http://www.aceitesa.com/index.php/contactenos</a>  <a href="http://www.aceitesa.com/index.php/archivos">http://www.aceitesa.com/index.php/archivos</a></p> <p>The reception of complains, request, congratulation or suggestion has the following ways:</p> <ul style="list-style-type: none"> <li>• Site web</li> <li>• E-mail: recepción @aceitesa.com</li> <li>• Contact telephone (57-4) 431 13 90</li> <li>• Written communications</li> </ul> <p>Verbal communications to any officer ACEITESA SA  </p>	Yes
<b>Criterion 1.2: Management documents are publicly available except where this is prevented by commercial confidentiality or where disclosure of information would result in negative environmental or social outcomes.</b>		
Summary of the findings for 1.2:		
<b>Findings:</b>	<b>Comments:</b>	<b>Compliance</b>
<p>The company has a document request procedure (SGC PD 07) on web site. The access to consultation for publics documents is available through the following ways:</p> <p>- Through the referred communication channels to in 1.1.1 formal request is made, its response is given through the trade and information Quality Specialist, following approval by the respective Management and based on the External Internal Communications Procedure.</p> <p>Web site (see 1.1.1)  </p>	<p>The documents are in the respective managements and quality specialist that collects such information and delivered it to the applicant.</p> <p>Public documents that the company has informed stakeholders that are available for information are:</p> <ul style="list-style-type: none"> <li>• Titles of Ownership / Use Rights</li> <li>• Plans Occupational Safety and Health</li> <li>• Plans and Impact Assessments Relating to Social and Environmental Impacts.</li> <li>• Documentation Areas of High Conservation Value (HCV)</li> <li>• Plans for the Prevention and Reduction of Pollution</li> <li>• Details Complaints</li> <li>• Negotiating Procedures</li> <li>• Continuous Improvement Plans</li> <li>• integrate sustanibility politic</li> </ul> <p>Ethic conduct code</p> <ul style="list-style-type: none"> <li>• Public summary of the evaluation report of certification</li> <li>• Human Rights Policy</li> </ul> <p><a href="http://www.aceitesa.com/index.php/contactenos">http://www.aceitesa.com/index.php/contactenos</a>  <a href="http://www.aceitesa.com/index.php/archivos">http://www.aceitesa.com/index.php/archivos</a>  </p>	Yes
<b>Criterion 1.3 Growers and millers commit to ethical conduct in all business operations and transactions.</b>		
Summary of the findings for 1.3:		
<b>Findings:</b>	<b>Comments:</b>	<b>Compliance</b>
<p>ACEITES SA has a hand book with corporative information, suntenaible politic, Occupational Safety and Health, ethic code, internal rules, organization chart and process map.</p>	<p>ACEITES SA thinking in workers live quality and working in her commitment has a hand book with the information that all worker need now:</p>	Yes

<p>The company has a procedure for information of legal evaluation and compliance (PM OL FO 04).</p>	<ul style="list-style-type: none"> <li>• corporative information,</li> <li>• suntenable politic,</li> <li>• Politic of Occupational Safety and Health</li> <li>• ethic code and good government</li> <li>• internal rules</li> <li>• organization chart</li> <li>• process map</li> </ul>	
<p><b>Principle 2: Compliance with applicable laws and regulations.</b></p>		
<p><b>Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations</b></p>		
<p>Summary of the findings for 2.1:</p>		
<p><b>Findings:</b></p>	<p><b>Comments:</b></p>	<p><b>Compliance</b></p>
<p>Evidence of legal compliance was available.</p> <p>ACEITES S.A has procedures that support management and that are available for all legal administrative level staff.</p> <p>The evaluation performed during the audit proved that the mechanism used for revising and to give access to legal requirements is efficente and updated. They have a data bases where all applicable laws are complied.</p> <p>The content of the legal matrix includes all aspects required by RSPO standards.</p> <p>The company has authorization to perform water management in underground waters and used their eight boilers gaseous emission.</p> <p>There is compliance with Environmental laws and Regulations.</p>	<p>ACEITES SA count with a procedure of legal complince (PM OL FO 04) made by SIENERGIA group.</p> <p>In audit time was evidenced a report from SIENERGIA of legal to July 2017.</p> <p>There are four (4) management with access to legal complince matrix:</p> <ul style="list-style-type: none"> <li>• Maria Cristiba Grimaldos</li> <li>• Humberto Gamez</li> <li>• Cristian Casalla</li> <li>• Carlos Chinchilla</li> </ul> <p>The legal complince matrix has the next information:</p> <ul style="list-style-type: none"> <li>• Contract review</li> <li>• Legal part</li> <li>• Water authorization</li> <li>• Environmental authorization</li> <li>• Palnt permission</li> </ul> <p>The legal complince matrix is compose by the nex blokcs:</p> <ul style="list-style-type: none"> <li>• Environmental</li> <li>• Labor and social safety</li> <li>• Quality matrix</li> </ul> <p>Evidence: Certificado de registro general usuario (RGU) distrito de Riego de Aracataca aparece inscrito el predio el ACEITES S.A (Planta extractora) bajo el código 1A019A.</p>	<p>Yes</p>
<p><b>Criterion 2.2: The right to use the land can be demonstrated and is not legitimately contested by local communities with demonstrable rights</b></p>		
<p>Summary of the findings for 2.2:</p>		
<p><b>Findings:</b></p>	<p><b>Comments:</b></p>	<p><b>Compliance</b></p>
<p>There are maps scale: 1:45000 where is showed the coordinates and Aceites SA. During field visits the boundaries of Aceites S.A. were identified and are clearly demarcated and maintained</p>	<p>Aceites S.A. has supply contract (Vol I, II) with 52 farm. 49 farm into the scope in this audit.</p> <p>Documentation related with farm supplu was revised. The company has a procedure of righth identification and conflic resolution (SO PO 01)</p> <p>Evidence: <b>El Libano FARM</b> Registration: No. 225 000 2277 Registration: No. 225-5827 Public deed: 64 13 Open date: august 1966 notaria única de Aracata Public deed: 644 Open date: 2/4/1982</p>	<p>Yes</p>
<p><b>Criterion 2.3: Use of land for oil palm does not diminish the legal or customary rights of other users without their free, prior and informed consent.</b></p>		

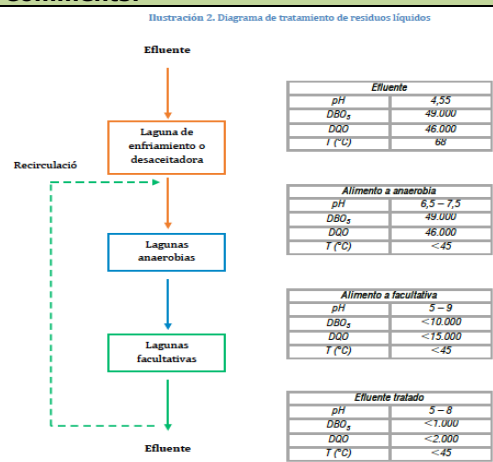
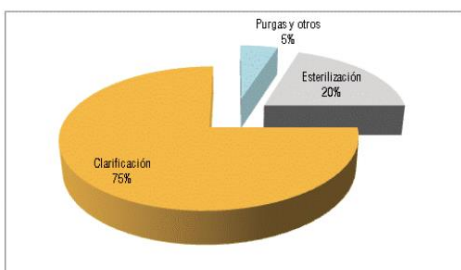
Summary of the findings for 2.3:																														
Findings:	Comments:	Compliance																												
<p>Aceites S.A has a procedure of identification of customary rights (SO-PO-02 version 1, 28/09/2015).</p> <p>Map of customary righth identification:</p> 	<p>All of Aceites S.A land has been purchased through sale/purchase land deeds.</p> <p>Customary rights are not in conflict with Aceites Manuelita land use. Does not apply.</p> <p>Nowdays there are no existing or asked agreements or negotiations among Company and communities.</p> <p>However, the company has the appropriate methodology for processing and document if necessary.</p> <p>In the final document about the social mapping was evidenced the participation of the communities representants to identify customary rights.</p> <p>Evidence: Community Interviews in HVC evaluation document elaborated by BioAp (pag 24).</p> <p>Community consulted: Native group and government agence</p>	Yes																												
<p><b>Principle 3: Commitment to long-term economic and financial viability.</b></p> <p><b>Criterion 3.1: There is an implemented management plan that aims to achieve long-term economic and financial viability.</b></p>																														
Summary of the findings for 3.1:																														
Findings:	Comments:	Compliance																												
<p>The company has a business plan projected at 2,021 to ensure the economic viability of the business and its partners. Among the items included in the business plan we have:</p> <ul style="list-style-type: none"> <li>• FFB Income Projection to 2021, with base year 2016.</li> <li>• Projection of Production of CPO to 2,021, with base year 2016.</li> <li>• Projection of PKO Production to 2,021, with base year 2016.</li> </ul> <p>As of the base year 2016, an average growth of 6.4%</p> <p>Aceites S.A., has a plantation renovation program, Code: AG-PD-01, Version 01, Date: 01/07/2017. Objective: To establish the framework for the renewal of plantations with the purpose of maintaining or improving the productivity of fruit and thus guarantee the adequate supply of raw material of the highest quality to the oil extraction plant.</p>	<p>Extraction Rates 2016 – 2021</p> <table border="1"> <thead> <tr> <th colspan="2">Tasa de Extracción Aceites S.A.</th> </tr> <tr> <th>AÑO</th> <th>TASA DE EXTRACCIÓN</th> </tr> </thead> <tbody> <tr> <td>2016</td> <td>20.73%</td> </tr> <tr> <td>2017 (proyectada)</td> <td>20.89%</td> </tr> <tr> <td>2018</td> <td>20.78%</td> </tr> <tr> <td>2019</td> <td>20.78%</td> </tr> <tr> <td>2020</td> <td>20.78%</td> </tr> <tr> <td>2021</td> <td>20.78%</td> </tr> </tbody> </table> <p>Renovation Plan 2017 -2028</p> <table border="1"> <thead> <tr> <th colspan="4">Año</th> </tr> <tr> <th>Área a renovar</th> <th>2019 - 2020</th> <th>2023- 2024</th> <th>2027- 2028</th> </tr> </thead> <tbody> <tr> <td>Renovación edad &gt;30 años</td> <td>1,324Ha</td> <td>1,025Ha</td> <td>419Ha</td> </tr> </tbody> </table>	Tasa de Extracción Aceites S.A.		AÑO	TASA DE EXTRACCIÓN	2016	20.73%	2017 (proyectada)	20.89%	2018	20.78%	2019	20.78%	2020	20.78%	2021	20.78%	Año				Área a renovar	2019 - 2020	2023- 2024	2027- 2028	Renovación edad >30 años	1,324Ha	1,025Ha	419Ha	Yes
Tasa de Extracción Aceites S.A.																														
AÑO	TASA DE EXTRACCIÓN																													
2016	20.73%																													
2017 (proyectada)	20.89%																													
2018	20.78%																													
2019	20.78%																													
2020	20.78%																													
2021	20.78%																													
Año																														
Área a renovar	2019 - 2020	2023- 2024	2027- 2028																											
Renovación edad >30 años	1,324Ha	1,025Ha	419Ha																											
<p><b>Principle 4: Use of appropriate best practices by growers and mills.</b></p> <p><b>Criterion 4.1 Operating procedures are appropriately documented and consistently implemented and monitored.</b></p>																														
Summary of the findings for 4.1:																														
Findings:	Comments:	Compliance																												
<p>The company has generated a manual that is given to all producers. The manual includes harvesting guidelines and quality control of palm oil fruit.</p> <p>La dirección Agrícola esta implementando el uso del software Agrolevels, el cual les permitiría registrar y llevar en tiempo real las inspecciones de seguimiento que se llevan a cabo a los productores asociados</p>	<p>The company has a Technical Assistance unit, this is made up of the Agronomic Director, 2 Agronomists (1 makes accompaniment visits, 2 visits of plant health) 1 Agricultural (drainage, irrigation). According to the monitoring of the data (productivity, phytosanitary problems, etc.), a follow-up visit to the producers is carried out to verify how the activities that have been uniformly established in the SOPs</p>	Yes																												

	<p>Evidence: Audit of Technical Assistance to verify the harvest according to the established operating procedures. Date: 07/06/2017, Held by Engineer Helman Torres. Objective: To verify progress on the recommendations given in previous visits in addition to the socialization of good agricultural practices in harvest on December 9, 2016. Finding: there is a cycle of 20 days in the harvest which generates fruits on mature, the V-cut of the peduncle is not being performed.</p>	
<p><b>Criterion 4.2: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield</b></p>		
<p>Summary of the findings for 4.2:</p>		
<p><b>Findings:</b></p> <p>The company is aware that fertilization is a very important management practice in the cultivation of oil palm because it corrects the nutritional deficiencies of the crop and provide nutrients for the production of oil.</p> <p>The company makes a fertilization plan for each of the farms, based on:</p> <ul style="list-style-type: none"> <li>• Foliar Analysis</li> <li>• Soil Analysis</li> <li>• Production Previous year</li> <li>• Expected Production</li> </ul> <p>For the taking of samples there is a "General Guide for the sampling of soils and soils in oil palm cultivations, elaborated by Cenipalma.</p> <p>Subproducers such as empty bunches are applied to poor soils near the plantation.</p> <p>The company as a nutrient recycling strategy through the effluent has:</p> <ul style="list-style-type: none"> <li>• PROCEDURE FOR OPERATION MAINTENANCE AND MONITORING OF THE RESIDUAL WATER TREATMENT SYSTEM, dated November 28, 2011. Objective: To establish a procedure for the management, operation and maintenance of the wastewater treatment system of the ACEITES SA extraction plant, caused by the process of extraction of crude oil of palm, crude oil of Palmiste and its derivatives</li> </ul>	<p><b>Comments:</b></p> <p>The company has Standard Operating Procedures for the application of fertilizers:</p> <p>Fertilization</p> <ul style="list-style-type: none"> <li>• loading and unloading fertilizer</li> <li>• manual fertilizer application</li> </ul> <p>RECORDS</p> <ul style="list-style-type: none"> <li>• manual fertilizer application</li> <li>• Application of compost</li> </ul> <p>The company performs soil analysis every 3 years and leaves annually.</p> <p>Evidence</p> <p>Laboratory Samples of Foliar and Soil Analysis LAFS, Cenipalma,</p> <p>Date 19 May 2017, Particles: Nitrogen, Potassium, Phosphorus, Calcium, Magnesium, Sulfur, Boron, Iron, Copper Manganese, Zinc,</p>	<p><b>Compliance</b></p> <p>[Yes]</p>
<p><b>Criterion 4.3: Practices minimise and control erosion and degradation of soils.</b></p>		
<p>Summary of the findings for 4.3:</p>		
<p><b>Findings:</b></p> <p>N/A.. The company has texture maps of different farms, soil analysis, and a slope between 0.5 to 1%. With this information it has been determined that there is no presence of fragile soils</p>	<p><b>Comments:</b></p> <p>The company has a taxonomic soil classification study, which states:</p> <ul style="list-style-type: none"> <li>• From the identification of soil orders in Colombia, according to the classification of "Soil Taxonomy 2010" (United States Department of Agriculture) and its capacity to use at 1: 100,000 scales can know the patterns distribution and land use capacities to zonify the territory as support for the formulation of policies for management and sustainable land use and the planning of agricultural, livestock, forestry and environmental development (IGAC 2010).</li> </ul> <p>The department of Magdalena is located in the north of the country, in the Colombian Caribbean region, with an area of 23,188 km<sup>2</sup>, which represents 2.03% of the national area. Due to the great diversity of geological formations, type of rocks and topography that presents, the soils that comprise it are</p>	<p><b>Compliance</b></p> <p>[Yes]</p>

	grouped in diverse agrological classes and taxonomic groups (Office Acesora de Planeación, 2008)	
--	--	--

**Criterion 4.4: Practices maintain the quality and availability of surface and ground water.**

Summary of the findings for 4.4:

Findings:	Comments:	Compliance
<p>Finca Agropalestina has a program of Management and efficient use of water resources. Objective: To develop and implement activities that allow good management and efficient use of water resources. Specific objectives: to diagnose in a qualitative and quantitative way the water management within the plantation.</p> <p>Agropalestina, is located with average altitude of 20msnm. The plantation has 217 hectares</p> <p>Finca agroplaestina counts with resolution number 2889, dated November 11, 2016, which has a validity of 10 years, with an approved flow of 208 liters per second.</p> <p>The company has a Manual for starting, operation and maintenance of the Effluent Treatment System in the Aceites S.A. mill  </p>	<p style="text-align: center;">Ilustración 2. Diagrama de tratamiento de residuos líquidos</p>  <p style="text-align: center;">Gráfico 1. Distribución de efluentes por sección</p> 	<p>Yes  </p>

**Criterion 4.5: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate integrated Pest Management (IPM) techniques**

Summary of the findings for 4.5:

Findings:	Comments:	Compliance
<p>Aceites SA, has a "Procedure for Integrated Management of Pests and Diseases - MIPE" Code: PRSPO228, Version: 02. Objective: Establish the procedure for the integrated management of pests and diseases in the cultivation of oil palm in the framework of sustainable management of the crop in the nucleus of Aceites SA</p> <p>The MIPE, is framed in the concept of the sustainable management of the agro ecosystem where the crop is developed; therefore, the emphasis must be on prevention based on the strengthening of stability, there will be lower risks of suffering a phytosanitary problem that threatens the economic sustainability of the palm company. The pests that have been identified that can be presented are:</p> <ul style="list-style-type: none"> <li>• Durantia sp</li> <li>• Euclea diverse Druce</li> <li>• Opsiphanes casino</li> <li>• Euprosterina elaeasa</li> </ul> <p> </p>	<p>The company has a phytosanitary protocol of Oils, Version 01, Code IUAT200, dated 11/30/2015.</p> <p>Evidence:</p> <p>The company has the SGI Palmas AgroLevels System, where it carries the report of records of disease and pest censuses:</p> <ul style="list-style-type: none"> <li>• Identified, January 2017, Finca Libano, Lot 3, Disease: Red Ring, Control: Eradicate, Date of Identification 31/01/2017, Cases identified: 3</li> <li>• Identified May 2017, Finca Libano Lot 6, Disease Basal Decay, Control: Surgery, Date 05/25/2017, Cases identified: 1</li> </ul> <p>The company has an alliance with "The National Service of Learning SENA", to provide training on the different topics included in the Integrated Pest Management Plan.</p> <p>Evidence</p> <ul style="list-style-type: none"> <li>• Training in Integrated Management of Pests, Diseases and Arvenses in Agricultural Crops, duration 60 hours, dated 05/09/2014. Participants:</li> </ul>	<p>Yes  </p>

Wenceslao Eliecer Duran Polo  
The Javid Jair Fernandez Ahumada  
the Alex Arturo Escorcia Orozco  
Oscar Jimenez Vargas

**Criterion 4.6: Agrochemicals are used in such a way that does not endanger health or the environment. There is no prophylactic use, and where agrochemicals are used that are categorised as World Health Organisation Type 1A or 1B, or are listed by the Stockholm or Rotterdam Conventions, growers are actively seeking to identify alternatives, and this is documented.**

Summary of the findings for 4.6:

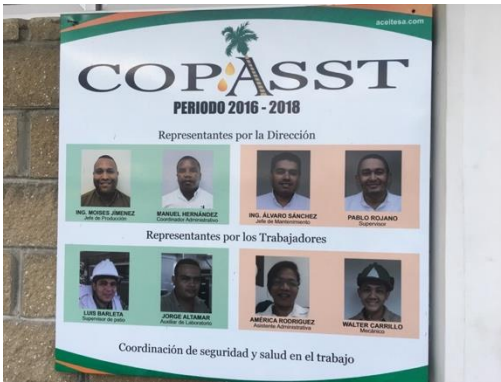
Findings:	Comments:	Compliance												
<p>It has a phytosanitary protocol of Oils, Version 01, Code IUAT200, dated 11/30/2015. Objective: To provide to the field supervisors, producers and health personnel in general, the mechanisms necessary to act in case of detecting phytosanitary problems in nurseries and oil palm plantations.</p> <p>o Table 1 establishes the justification for the use of pesticides for identified pest or disease.</p> <table border="1" data-bbox="175 712 718 1019"> <thead> <tr> <th>No. Recomendación</th> <th>Problema</th> <th>Descripción</th> <th>Causas</th> <th>Opciones de manejo</th> <th>manejo recomendado</th> </tr> </thead> <tbody> <tr> <td>RPF007</td> <td>cephaloleia vagelineata</td> <td>Las larvas roen de manera superficial la parte basal del peciolo de las flechas y hojas jóvenes, la zona atacada se vuelve graseapor el secamiento, los adultos se alimentan del parénquima de las flechas, los daños aparecen bajo la forma de surcos longitudinales que pueden si son numerosos, llevar al secamiento de una parte de las hojas. el daño de este insecto se ve cuando la flecha ha abierto.</td> <td>cephaloleia vagelineata, cephaloleia sp</td> <td>control biológico, control químico</td> <td>Fumigación con el insecticida Engoo 247 SC (Thiametoxam+lambda cialotrina) dirigido a la base del peciolo del paquete de flechas de las palmas atacada, a una dosis de 0,5 litros por hectáreas (3,5 ml/palma)</td> </tr> </tbody> </table> <p>The company has evidence of non-use of pesticides in category 1A or 1B and with a phytosanitary protocol of Oils, Version 01, Code IUAT200, dated 11/30/2015. Objective: To provide to the field supervisors, producers and health personnel in general, the mechanisms necessary to act in case of detecting phytosanitary problems in nurseries and oil palm plantations.</p> <p>The company has a plan for Integral Solid Waste, date: December 4, 2015, code: AG-PL-04. Scope: The application of this program and all the protocols associated to it, have application in all the activities developed in the plantations, Objectives: To implement a plan of integral solid waste management developing practices that minimize the possible damages to the environment.</p> <p>Evidence: Certificate of delivery of waste to ECOSOL company, waste delivered:</p> <ul style="list-style-type: none"> <li>•Air filter</li> <li>•Oil filter</li> <li>• Oil Used with Water</li> <li>•Fiberglass</li> <li>•Scrap</li> <li>• Contaminated Plastic</li> <li>•light bulbs</li> </ul>	No. Recomendación	Problema	Descripción	Causas	Opciones de manejo	manejo recomendado	RPF007	cephaloleia vagelineata	Las larvas roen de manera superficial la parte basal del peciolo de las flechas y hojas jóvenes, la zona atacada se vuelve graseapor el secamiento, los adultos se alimentan del parénquima de las flechas, los daños aparecen bajo la forma de surcos longitudinales que pueden si son numerosos, llevar al secamiento de una parte de las hojas. el daño de este insecto se ve cuando la flecha ha abierto.	cephaloleia vagelineata, cephaloleia sp	control biológico, control químico	Fumigación con el insecticida Engoo 247 SC (Thiametoxam+lambda cialotrina) dirigido a la base del peciolo del paquete de flechas de las palmas atacada, a una dosis de 0,5 litros por hectáreas (3,5 ml/palma)	<p>It is evidenced with an updated list 2017, where it is observed</p> <ul style="list-style-type: none"> <li>•Item code</li> <li>•Product name</li> <li>• Function</li> <li>• Use</li> <li>• Inventory unit</li> <li>• Dosage</li> <li>• Application cycle</li> <li>•Active ingredient</li> <li>•Comercial House</li> <li>•Recommended dose</li> <li>• Reentry period</li> <li>• Dermal LD 50</li> <li>• Oral LD 50</li> <li>• LC 50</li> <li>• Persistence and degrading</li> <li>• Chemical group to which it belongs</li> </ul> <p>Toxicological category</p> <p>Aceites S.A. has a document "Strategies for the reduction of the use of Agrochemicals, date: October 29, 2015, Code PRSPO224. Goals:</p> <ul style="list-style-type: none"> <li>• Minimize the use of agrochemicals</li> <li>• Promote agroecological awareness in our human resource</li> <li>• Minimize impacts derived from the use of agrochemicals</li> <li>• Establish agroecological guidelines for crop management</li> </ul> <p>Rational use of agrochemicals</p> <p>It was observed that the personnel has the personal protection equipment: lense, mask with activated charcoal, overalls, apron, rubber boots, rubber gloves.</p> <p>The company has a training program for people who apply herbicides, these trainings are taught by the National Service of Learning SENA.</p> <p><b>NO CONFORMITY</b> <b>4.6.5</b></p> <p><b>4.6.6</b> During the visit to the Campo Grande plantation located in Algarrobo on August 1, 2017 it was evidenced that although the main agrochemical warehouse was organized and with safety measures according to good agrochemical storing practices, the agrochemical warehouse used by the sanitary department did not comply with safety criteria regarding the storage of agrochemicals. Two containers with original labels of Maxi Malta (beverage) and YES bleach containing</p>	<p>Yes/no</p>
No. Recomendación	Problema	Descripción	Causas	Opciones de manejo	manejo recomendado									
RPF007	cephaloleia vagelineata	Las larvas roen de manera superficial la parte basal del peciolo de las flechas y hojas jóvenes, la zona atacada se vuelve graseapor el secamiento, los adultos se alimentan del parénquima de las flechas, los daños aparecen bajo la forma de surcos longitudinales que pueden si son numerosos, llevar al secamiento de una parte de las hojas. el daño de este insecto se ve cuando la flecha ha abierto.	cephaloleia vagelineata, cephaloleia sp	control biológico, control químico	Fumigación con el insecticida Engoo 247 SC (Thiametoxam+lambda cialotrina) dirigido a la base del peciolo del paquete de flechas de las palmas atacada, a una dosis de 0,5 litros por hectáreas (3,5 ml/palma)									



the organophosphate insecticide LORSBAN were located in the sanitary warehouse. The agrochemical was transferred to the containers keeping the original labels of the beverage and the bleach and they did not count with labeling indicating the contained product. Due to the above, a non conformity was established.  
 Note: it was evidenced that workers who have contact with agrochemicals were trained by SENA in the safe handling of agrochemicals and the company has copies of the certificates received.

**Criterion 4.7: An occupational health and safety plan is documented, effectively communicated and implemented**

Summary of the findings for 4.7:

Findings:	Comments:	Compliance																																																																																									
<p>Aceites, S.A., has an Integral Policy HSEQ, code: SGC-PT-01, version 02, Date: 02/09/2017. This policy establishes that optimal levels of safety and health at work are promoted, through the identification of hazards assessment and risk control.</p> <p>The company has an "Annual Work Plan Occupational Safety and Health Management System OSHAS 18001 Oil S.A., Year 2016 and 2017, Code: SST-MZ-04, Date: 06/10/2016, Version: 02.</p> <p>There is a risk matrix with the code SST-GC-F02 RISK MATRIX. (Agricultural, Administrative and Industrial) based on the ARO method, date: June 1, 2016.</p> <p>There is a Risk Matrix by areas developed by the Department of Sustainability, which consists of identifying job, No. of workers, activities, machinery or equipment, type of risk, program, hazard, consequence, risk analysis (S: severity, F: frequency, P: probability, R: risk), control measure. This matrix is for all administrative processes, plant operations, maintenance areas, warehouse, storage of products. Dangers, services, part of quality assurance, production.</p> <p>It has the medical dispensary endorsed by SOCIAL INSURANCE and also a record of the insurance payment sheet is evidenced.</p> <p>The company has an unproductive time report by accident.</p> <p>Evidence</p> <p>July 2017, there are no accidents at work, or absence due to common illness.</p>	<p><b>MATRIZ DE ELEMENTOS DE PROTECCION PERSONAL</b></p> <table border="1"> <thead> <tr> <th>CARGO O PROCESO</th> <th>PROTECCION</th> <th>E.P.P</th> <th>ESPECIFICACIONES</th> <th>VIDA UTIL</th> </tr> </thead> <tbody> <tr> <td rowspan="5">CORTADOR</td> <td>Corporal</td> <td>Pantallón de tela resistente y camisa manga larga</td> <td>De acuerdo a la talla</td> <td>4 meses</td> </tr> <tr> <td>Cabeza</td> <td>Casco de seguridad sin ventilación</td> <td>Génesis Libus o similar</td> <td>24 meses</td> </tr> <tr> <td>Manos</td> <td>Guante tipo ingeniero</td> <td>Marca nacional</td> <td>1 mes</td> </tr> <tr> <td>Pies</td> <td>Bota en cuero</td> <td>De acuerdo con la talla</td> <td>4 meses</td> </tr> <tr> <td>Visual</td> <td>Anteojo de seguridad lente claro</td> <td>Ref. AR044C o similar</td> <td>4 meses</td> </tr> <tr> <td rowspan="5">CARGADOR Y MULERO Y/O PEPEO</td> <td>Corporal</td> <td>Pantallón de tela resistente y camisa manga larga</td> <td>De acuerdo a la talla</td> <td>4 meses</td> </tr> <tr> <td>Cabeza</td> <td>Casco de seguridad sin ventilación</td> <td>Génesis Libus o similar</td> <td>24 meses</td> </tr> <tr> <td>Manos</td> <td>Guantes tipo palmeros</td> <td>Marca nacional o similar</td> <td>15 días</td> </tr> <tr> <td>Pies</td> <td>Bota en cuero</td> <td>De acuerdo con la talla</td> <td>4 meses</td> </tr> <tr> <td>Visual</td> <td>Anteojo de seguridad british lente claro</td> <td>Ref. AR044C o similar</td> <td>4 meses</td> </tr> <tr> <td rowspan="5">TRACTORISTA</td> <td>Auditiva</td> <td>Protector auditivo tipo copas para ensamblar</td> <td>Génesis Libus o similar</td> <td>12 meses</td> </tr> <tr> <td>Corporal</td> <td>Pantallón de tela resistente y camisa manga larga</td> <td>De acuerdo a la talla</td> <td>4 meses</td> </tr> <tr> <td>Manos</td> <td>Guante tipo ingeniero</td> <td>Marca nacional</td> <td>4 meses</td> </tr> <tr> <td>Cabeza</td> <td>Casco de seguridad sin ventilación</td> <td>Génesis Libus o similar</td> <td>24 meses</td> </tr> <tr> <td>Visual</td> <td>Anteojo de seguridad british lente claro</td> <td>Ref. AR044C o similar</td> <td>4 meses</td> </tr> <tr> <td rowspan="5">OPERARIO DE SANIDAD VEGETAL</td> <td>Corporal</td> <td>Pantallón de tela resistente y camisa manga larga</td> <td>De acuerdo a la talla</td> <td>4 meses</td> </tr> <tr> <td>Manos</td> <td>Guante nacional de caucho</td> <td>Calibre 25 o similar</td> <td>2 meses</td> </tr> <tr> <td>Cabeza</td> <td>Casco de seguridad sin ventilación</td> <td>Génesis Libus o similar</td> <td>24 meses</td> </tr> <tr> <td>Pies</td> <td>Bota en cuero</td> <td>De acuerdo con la talla</td> <td>4 meses</td> </tr> <tr> <td>Pies</td> <td>Botas en caucho caña alta</td> <td>De acuerdo con la talla</td> <td>6 meses</td> </tr> </tbody> </table> <p>There is the OHS Committee (Occupational Health and Safety) made up of a group of workers and employers, organized to ensure the maintenance of good hygiene and safety, give suggestions to prevent accidents, and the proper functioning of machines and tools.</p> 	CARGO O PROCESO	PROTECCION	E.P.P	ESPECIFICACIONES	VIDA UTIL	CORTADOR	Corporal	Pantallón de tela resistente y camisa manga larga	De acuerdo a la talla	4 meses	Cabeza	Casco de seguridad sin ventilación	Génesis Libus o similar	24 meses	Manos	Guante tipo ingeniero	Marca nacional	1 mes	Pies	Bota en cuero	De acuerdo con la talla	4 meses	Visual	Anteojo de seguridad lente claro	Ref. AR044C o similar	4 meses	CARGADOR Y MULERO Y/O PEPEO	Corporal	Pantallón de tela resistente y camisa manga larga	De acuerdo a la talla	4 meses	Cabeza	Casco de seguridad sin ventilación	Génesis Libus o similar	24 meses	Manos	Guantes tipo palmeros	Marca nacional o similar	15 días	Pies	Bota en cuero	De acuerdo con la talla	4 meses	Visual	Anteojo de seguridad british lente claro	Ref. AR044C o similar	4 meses	TRACTORISTA	Auditiva	Protector auditivo tipo copas para ensamblar	Génesis Libus o similar	12 meses	Corporal	Pantallón de tela resistente y camisa manga larga	De acuerdo a la talla	4 meses	Manos	Guante tipo ingeniero	Marca nacional	4 meses	Cabeza	Casco de seguridad sin ventilación	Génesis Libus o similar	24 meses	Visual	Anteojo de seguridad british lente claro	Ref. AR044C o similar	4 meses	OPERARIO DE SANIDAD VEGETAL	Corporal	Pantallón de tela resistente y camisa manga larga	De acuerdo a la talla	4 meses	Manos	Guante nacional de caucho	Calibre 25 o similar	2 meses	Cabeza	Casco de seguridad sin ventilación	Génesis Libus o similar	24 meses	Pies	Bota en cuero	De acuerdo con la talla	4 meses	Pies	Botas en caucho caña alta	De acuerdo con la talla	6 meses	<p>Yes</p>
CARGO O PROCESO	PROTECCION	E.P.P	ESPECIFICACIONES	VIDA UTIL																																																																																							
CORTADOR	Corporal	Pantallón de tela resistente y camisa manga larga	De acuerdo a la talla	4 meses																																																																																							
	Cabeza	Casco de seguridad sin ventilación	Génesis Libus o similar	24 meses																																																																																							
	Manos	Guante tipo ingeniero	Marca nacional	1 mes																																																																																							
	Pies	Bota en cuero	De acuerdo con la talla	4 meses																																																																																							
	Visual	Anteojo de seguridad lente claro	Ref. AR044C o similar	4 meses																																																																																							
CARGADOR Y MULERO Y/O PEPEO	Corporal	Pantallón de tela resistente y camisa manga larga	De acuerdo a la talla	4 meses																																																																																							
	Cabeza	Casco de seguridad sin ventilación	Génesis Libus o similar	24 meses																																																																																							
	Manos	Guantes tipo palmeros	Marca nacional o similar	15 días																																																																																							
	Pies	Bota en cuero	De acuerdo con la talla	4 meses																																																																																							
	Visual	Anteojo de seguridad british lente claro	Ref. AR044C o similar	4 meses																																																																																							
TRACTORISTA	Auditiva	Protector auditivo tipo copas para ensamblar	Génesis Libus o similar	12 meses																																																																																							
	Corporal	Pantallón de tela resistente y camisa manga larga	De acuerdo a la talla	4 meses																																																																																							
	Manos	Guante tipo ingeniero	Marca nacional	4 meses																																																																																							
	Cabeza	Casco de seguridad sin ventilación	Génesis Libus o similar	24 meses																																																																																							
	Visual	Anteojo de seguridad british lente claro	Ref. AR044C o similar	4 meses																																																																																							
OPERARIO DE SANIDAD VEGETAL	Corporal	Pantallón de tela resistente y camisa manga larga	De acuerdo a la talla	4 meses																																																																																							
	Manos	Guante nacional de caucho	Calibre 25 o similar	2 meses																																																																																							
	Cabeza	Casco de seguridad sin ventilación	Génesis Libus o similar	24 meses																																																																																							
	Pies	Bota en cuero	De acuerdo con la talla	4 meses																																																																																							
	Pies	Botas en caucho caña alta	De acuerdo con la talla	6 meses																																																																																							

**Criterion 4.8: All staff, workers, smallholders and contractors are appropriately trained**

Summary of the findings for 4.8:

Findings:	Comments:	Compliance
<p>The company has a training and awareness program of Integral Management of the Systems and their needs, Date of January 2017, contains the results of performance evaluation of 2016 and generates a training plan based on them.</p>	<p>It was evidenced that there is a training register of TRAINING RECORD 2017.</p> <p>It was confirmed through interviews with the collaborators of the Plant Beneficio and Fincas that if they have received Training.</p> <p>Evidence:</p> <ul style="list-style-type: none"> <li>List of Assistance March 2017, Safe Management of Pesticides, participants 4</li> </ul>	<p>Yes</p>

	Attendance List February 2017, Responsible Waste Management 3Rs, 10 participants.	
<b>Principle 5: Environmental responsibility and conservation of natural resources and biodiversity.</b>		
<b>Criterion 5.1: Aspects of plantation and mill management that have environmental impacts are identified, and plans to mitigate the negative impacts and promote the positive ones are made, implemented and monitored, to demonstrate continuous improvement</b>		
Summary of the findings for 5.1:		
<b>Findings:</b>	<b>Comments:</b>	<b>Compliance</b>
<p>There are EIAs for each of the farms conforming the FFB supply base as well as for the mill.</p> <p>As a results of the EIAs performed, Environmental Actions Plans were developed for all farms and mill.</p> <p>The company monitors the implementation of environmental action plans through environmental indicators.</p> <p>Currently, EIAs are included in the Environmental Management Plans.</p>	<p>As an example the LA AGROPALESTINA plantation Environmental Management Plan was reviewed. September 1 st. 2015. Núcleo Aceites S.A. Total pages 67. The document has the following sections:</p> <p>1-Introduction 2-Generalities 2.1 Scope 2.2 Objectives, 2.3 General regulatory framework 3-Characterization of the plantation 4- Environmental baseline 5- Environmental Impact Assessment 5-1 Identification of environmental factors based on the qualitative method of Victoria Fernandez 5-2 Identification of impacting activities 5-3 Effects matrix 5.-4 Assessment of environmental impacts 5-5 Matrix of Importance 6- Environmental Management Plan Ambiental 6.1- Objectives 6.2 Programs of the environmental management plan 7 Bibliography</p> <p>Example of negative impacts found: as the aspects with major impact on the environmental area are the mechanical plate (weeding), phytosanitary control and the exit of fruit towards the mill.</p>	Yes
<b>Criterion 5.2: The status of rare, threatened or endangered species and high conservation value habitats, if any, that exist in the plantation or that could be affected by plantation or mill management, shall be identified and their conservation taken into account in management plans and operations.</b>		
Summary of the findings for 5.2:		
<b>Findings:</b>	<b>Comments:</b>	<b>Compliance</b>
<p>Aceites S.A. performed an HCV study with the consultant Bio Ap, company which counts with licensed assessors to perform HCV studies.</p> <p>In the HCV Resource Network webpage <a href="https://www.hcvnetwork.org/als/public-summaries">https://www.hcvnetwork.org/als/public-summaries</a> the public summary of the study can be downloaded.</p> <p>The study concludes that HCVs 1, 3 and 4 are present on farms within the scope and management areas of 367,27 ha, 8,46 ha and 1189,31 ha respectively, were proposed.</p> <p>Farms within the supply base are already monitoring fauna and have identified RTE species within their limits. Some farms are already implementing a photo trapping program.</p> <p>Measures to protect and enhance HCVs includes training to plantation workers on HCVs topics</p>	<p>Public Summary of the HCV Assessment HIGH CONSERVATION VALUES ASSESSMENT IN OIL PALM PLANTATIONS OF THE ACEITES S.A. COMPANY IN COLOMBIA.</p> <p>Report Date: March 2016 Name of lead advisor: Diego Rodríguez Torres License type: provisional ALS License Number: ALS 14010DR Company requesting the study: Aceites S.A. Location of Assessment: Colombia. Municipalities of Aracataca, El Retén, Pivijay, Pueblo Viejo, Zona Bananera, Algarrobo and Copey. Date of evaluation: October 2014 to March 2015 Extension of the evaluation area: 11257 ha Total area designated for the management of HCVs: 1565 ha Planned land use: Palm oil Certification Scheme: RSPO</p>	Yes

<p>and placing of signs establishing prohibition to hunt, fishing and logging.</p> <p>No rights by local communities were identified on farms that supplies FFB to Aceites S.A.  </p>	<p>The vulnerable species <i>Chauna Chavaria</i> and the endemic species <i>Ortalis Garrula</i> have been recorded in some farms.</p> <p>To monitor species presence and status , ACEITES S.A. is using the Red Ocelote platform (initiative of Bio Ap and Solidaridad) where all farms in the supply base are loading or will load information on their HCVs.  </p>	
<p><b>Criterion 5.3: Waste is reduced, recycled, re-used and disposed of in an environmentally and socially responsible manner.</b></p>		
<p>Summary of the findings for 5.3:</p>		
<p><b>Findings:</b></p> <p>There is an Integrated Waste Management Plan, code 001, version 01 that includes solid hazardous and non hazardous waste where all sources of waste products are identified and documented. The plan is shared with all plantations in the supply base. There is another plan specifically done for the mill Code : AMB MM I008. 19 pages.</p> <p>The waste is intended to be reduced, recycled, re use and disposed in an environmentally and socially responsible manner.</p> <p>EFB are placed on plantations to improve organic matter, husk and fiber are used as fuel in boilers and excedend husk is comercialized as biomass.</p> <p>Hazardous waste is disposed through authorized/licensed companies.  </p>	<p><b>Comments:</b></p> <p>As an example, the INTEGRAL WASTE MANAGEMENT PLAN for the mill includes the following sections:</p> <ol style="list-style-type: none"> <li>1. Objective</li> <li>2. Scope</li> <li>3- Responsibilities</li> <li>4- Integrated Waste Management <ol style="list-style-type: none"> <li>4.1 Control measures or operational procedures <ol style="list-style-type: none"> <li>4.1.1. Separation at Source</li> <li>4.1.2. Quantification and classification of generated waste</li> <li>4.1.3 Temporary Storage</li> <li>4.1.4. Collection and internal transport of waste</li> <li>4.1.5 Management techniques</li> <li>4.1.6 Final Disposition</li> <li>4.1.7 Contractors residues</li> </ol> </li> <li>4.2. Handling and disposal of by-products</li> </ol> </li> <li>5- Training and education strategies</li> <li>6- Contingency Plan for handling hazardous waste.</li> </ol> <p>And others.</p> <p>Hazardous waste collection days are held, the last carried out with TECNIAMSA, carried out on July 21, 2017. There is a Certificate of Reception Scale ticket N. TIQ135246 collecting 3460 kg of hazardous waste.  </p>	<p><b>Compliance</b></p> <p>Yes  </p>
<p><b>Criterion 5.4: Efficiency of energy use and use of renewable energy is maximised.</b></p>		
<p>Summary of the findings for 5.4:</p>		
<p><b>Findings:</b></p> <p>There is a plan for the efficient use of energy and fuels under the responsibility of the mill environmental manager.  </p>	<p><b>Comments:</b></p> <p>Plan for the efficient Use of Energy and Fuels . Aceites S.A. Palm Oil Mill, El Retén, Magdalena. December 15, 2014. Code PMT UE 076. 7 pages.</p> <ol style="list-style-type: none"> <li>1. Introduction</li> <li>2. Scope</li> <li>3- Objectives</li> <li>4- Identification of Energy Resources</li> <li>5- Strategies to be implemented for the efficient use of energy resources</li> <li>6- Indicators</li> </ol> <p>An evaluation of installed power was performed in the company, including the condition of equipment for the use and adaptation of the equipment to the use. The possibility of modifying structures in the mill was evaluated and pumps to transport fluids were eliminated and channels were installed to transport fluid by gravity. The light power was diagnosed and the luminaires were switched from conventional to LED. Diesel is used for backup electric generators. 100% of the fuel used in both boilers is biomassic.  </p>	<p><b>Compliance</b></p> <p>Yes  </p>
<p><b>Criterion 5.5: Use of fire for waste disposal and for preparing land for replanting is avoided except in specific situations, as identified in the ASEAN guidelines or other</b></p>		

<b>regional best practice</b>		
Summary of the findings for 5.5:		
<b>Findings:</b>	<b>Comments:</b>	<b>Compliance</b>
The company has a policy that prohibits the use of fire for land preparation or waste treatment.	Política de Sostenibilidad de Aceites S.A. signed on November 8, 2016 in the section environmental management it is indicated that use of fire for preparation of land and burning of residues is prohibited.	Yes
<b>Criterion 5.6: Plans to reduce pollution and emissions, including greenhouse gases, are developed, implemented and monitored.</b>		
Summary of the findings for 5.6:		
<b>Findings:</b>	<b>Comments:</b>	<b>Compliance</b>
The company reutilize waste energetic materials and reduces the consumption of electric energy to reduce emissions. Semestral analysis are performed to gaseous emissions and effluents and both are in compliance with national regulations. The measurement of carbon emissions is done with Palm Calculator V 3.01. and considers plantations, process and transport. The last Palm Calculator analysis was done for the year 2016.	Semestral reports presented to CORPAMAG. Gaseous emissions results (may 2017): max value accepted for particulate materials is of 300 mg/ m3 Value for boiler N.1.: 170,19 mg/m3 Boiler N.2: 144, 03 mg/m3  NOx: max value accepted is of 350 mg/m3 Value for boiler N.1.: 98,32 mg/m3 boiler N.2.: 83, 43 mg/m3  POME results (july 2017). Accepted values established in removal percentages with minimum accepted value of 80%. Results of BOD 362 mg/l (removal of 99,47%) QOD 3977 mg/l, removal value of 95%. Oils and fats with value of 34,9 mg/l with a removal percentage of 99,90.  The company has been measuring its carbon emissions for several years using different methodologies including the ISCC methodology which leads to the certification of the company in march 2017 ( Certificate N. EU-ISCC-CERT US201-70600302 and ISCC - PLUS- CERT US201-70600303).	Yes
<b>Principle 6: Responsible consideration of employees and of individuals and communities affected by growers and mills.</b>		
<b>Criterion 6.1: Aspects of plantation and mill management that have social impacts are identified in a participatory way, and plans to mitigate the negative impacts and promote the positive ones are made, implemented and monitored, to demonstrate continuous improvement</b>		
Summary of the findings for 6.1:		
<b>Findings:</b>	<b>Comments:</b>	<b>Compliance</b>
A Social Impact Assessment was conducted by ENLAZA in 2013 with the objective to identify the positive and negative impacts on stakeholders, generated by the operation and management of ACEITES S.A.  Actions plans have been developed to minimize the found negative impacts and enhance the positive ones. The plans are updated once a year.  The SIA was conducted with the participation of the affected parties.	Through the study, impacts were identified in social, environmental and economic aspects, such as: Negative impacts identified <input type="checkbox"/> Water and soil contamination by AQ <input type="checkbox"/> Affection of roads in villages <input type="checkbox"/> Affection of soil by plastic traces and containers of AQ <input type="checkbox"/> Reduction in fishing (reduction of fish in rivers) <input type="checkbox"/> Displacement of banana-to-palm cultivation (bananas were handed over to the family and transferred to the family basket, the transition from banana to palm is associated with loss of food sovereignty. <input type="checkbox"/> Workers' health risk among others.  Positive impacts: <input type="checkbox"/> Employment formalization <input type="checkbox"/> Income <input type="checkbox"/> Stable work among others	Yes


Derived from the study plans were generated to avoid or mitigate negative impacts and promote positive ones.		
<b>Criterion 6.2: There are open and transparent methods for communication and consultation between growers and/or mills, local communities and other affected or interested parties</b>		
Summary of the findings for 6.2:		
<b>Findings:</b>	<b>Comments:</b>	<b>Compliance</b>
<p>The company maintains an updated list of affected or interested parties and a procedure which extensively details the mechanisms for consultation and communication between the company and interested parties, as well as the recording of the communication, responsible, response time, tracking and resolution.</p>	<p>The individuals responsible for communication and consultation with stakeholders in the company are well defined as well as the functions to be fulfilled.</p> <p>The ACEITES Y PALMACEITE TE ESCUCHA program consists on the placement of posters in public and private sites of the communities of the area of influence, indicating the channels of communication with each of the companies: Aceites S.A. Telephone 431 13 90 and reception @ aceitesa.com. In addition radial announcements are made and peripheral services are hired to communicate the media to communicate with the company.</p> <p>There is little use of the channels by externals eventhough it has been widely reported.</p> <p>The person in charge of communications is Mrs. Nidia Muñiz, who is the social communicator of Aceites S.A.</p>	Yes
<b>Criterion 6.3: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all parties</b>		
Summary of the findings for 6.3:		
<b>Findings:</b>	<b>Comments:</b>	<b>Compliance</b>
<p>The company has established the Procedure for Petitions, Complaints, Claims and Congratulations. PQRSF Code SGC-PD-04 Version 03 December 26, 2015. 15 pages.</p> <p>The procedure includes mechanisms to receive and address complaints and claims from internal and external stakeholders.</p> <p>Response times to complaints and claims are well defined and are appropriate for proper resolution.</p> <p>Although there is a procedure for receiving and handling complaints and that it has been socialized, no complaints from third parties have been received so far. For more information on the procedure see criterion 6.9. and also see channels of communication in 6.2.</p>	<p>According to interviews performed to workers, it was evidenced that workers are well aware of the mechanisms to established a complaint, grievance or claim.</p> <p>The communication channels have been used by external persons only to make requests of different types. There have been 3 requests, 2 work requests and one request of information regarding how to purchase oil.</p>	Yes
<b>Criterion 6.4: Any negotiations concerning compensation for loss of legal or customary rights are dealt with through a documented system that enables indigenous peoples, local communities and other stake holders to express their views through their own representative institutions</b>		
Summary of the findings for 6.4:		
<b>Findings:</b>	<b>Comments:</b>	<b>Compliance</b>
<p>Eventhough the company has not affected customary rights it has developed the procedure to identify the legal and customary rights and to identify, where appropriate, people with rights to compensation. The procedure for identifying such rights includes</p>	<p>PROTOCOLO DE IDENTIFICACIÓN DE DERECHOS CONSUEUDINARIOS Code: SO-PO-02 version 1, 09/28/2015, however these have not been identified. The land use rights of the farms part of the supply base are rights acquired many years ago through legal</p>	Yes


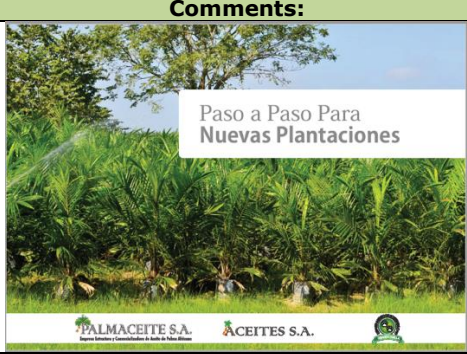
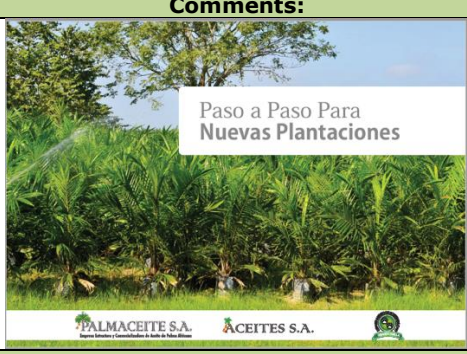

<p>participation of company officials and stakeholders.</p>	<p>means, deeds of purchase and sale or acquisition by inheritance.</p> <p>There is a map of consuetudinary rights for NUCLEO ACEITES S.A. in which the farms supplying FFB are located in orange indigenous territories are identified with yellow color, afro descendant communities land are identified with mustard color and ROM communities (gypsies) are identified with lilliac color. There is no overlap or customary rights with farms.</p>	
<p><b>Criterion 6.5: Pay and conditions for employees and for employees of contractors always meet at least legal or industry minimum standards and are sufficient to provide decent living wages.</b></p>		
<p>Summary of the findings for 6.5:</p>		
<p><b>Findings:</b></p> <p>The company has signed working contracts (signed by both parts) with workers and payment and working conditions are established in the contract. There are payment slips for all the workers in which the detail of income, deductions and value to receive is included.</p> <p>All workers at the mill are permanent workers and there are no migrant workers working at the mill.</p> <p>Through documental review and interviews performed to workers it was evidenced that the mill and farms within the FFB supply base are in full compliance of national labor law. Workers earn at least the legal minimum wage, receive the anual paid vacations established by law, if there are extra hours these are paid at a different rate and workers receive other benefits established by law.</p> <p>Documentation of pay and conditions are available.</p>	<p><b>Comments:</b></p> <p>Most of the workers are residents of nearby communities. Workers have access to basic services on towns where they reside: health centers and schools.</p> <p>At the mill there is a dining room managed by SODEXO SAS that provides balanced food to workers. The food is subsidized by Aceites S.A. and depending on the shift, meals are free for workers. There is a nutritionist that measures height and weight of workers and makes recommendations to control weight.</p>	<p><b>Compliance</b></p> <p>Yes</p>
<p><b>Criterion 6.6: The employer respects the right of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel</b></p>		
<p>Summary of the findings for 6.6:</p>		
<p><b>Findings:</b></p> <p>The company recognizes, in its policies, the right of freedom of association.</p> <p>In the Internal Work Regulation, which is exposed in diverse areas of the company, article 52 establishes the right of free association. In the sustainability policy of the company signed on November 8, 2016 by the general manager of the company, which is also exposed in various areas of the company, the right of free association is communicated.</p> <p>There is evidence of the performance of informational meetings through attendance records and minutes.</p>	<p><b>Comments:</b></p> <p>Integrated Sustainability Policy, version 4, under the section of Protection of Human Rights in Communities and Workers, establishes several commitments including the commitment to respect and comply with the international declaration of human rights by which it undertakes to respect and guarantee h) freedom of association and collective bargaining that guarantee their workers freedom of expression and defense of their interests.</p> <p>The mechanisms of participation for company workers are the following: informational meetings, work coexistence committee and joint committee on safety and health at work. On the informational meetings which are held once a month is where work conditions topics are treated.</p>	<p><b>Compliance</b></p> <p>Yes</p>
<p><b>Criterion 6.7: Children are not employed or exploited. Work by children is acceptable on family farms, under adult supervision, and when not interfering with education programmes. Children are not exposed to hazardous working conditions.</b></p>		
<p>Summary of the findings for 6.7:</p>		
<p><b>Findings:</b></p>	<p><b>Comments:</b></p>	<p><b>Compliance</b></p>


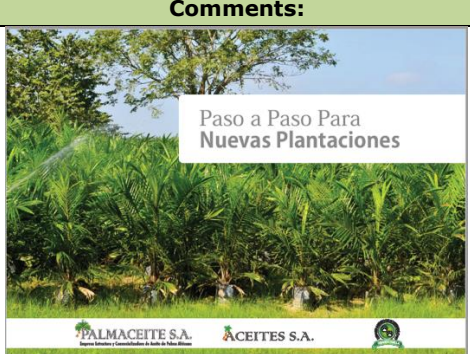

<p>According to interviews with interested parties and employees, minors (below 18 years young) are not hired.</p> <p>The social responsibility policy establishes the company compromise to not recruit minors. The policy is widely visible in the different areas of the company.</p> <p>Field visits and interviews evidenced that minors below 18 years of age are not hired.  </p>	<p>In the Aceites S.A. Sustainability Policy, in the section of human rights, subsection b. it is established "to prohibit child labor as well as forced labor in our companies". The sustainability policy is available in the brochure ACEITES AND ITS POLICIES which is given to each worker and also informed in the induction and re-induction to workers of which the Power Point presentation was observed.</p> <p>Farms that conforms the supply base have a policy of not using child labor and not using forced labor.</p> <p>The company conducts internal audits on the farms and works hand by hand with the management team and implementers assigned to comply with the RSPO regulations to ensure compliance with RSPO requirements.</p> <p>There are no farms within the FFB supply base unit where family provides labor.  </p>	<p>  Yes  </p>
<p><b>Criterion 6.8: Any form of discrimination based on race, caste, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation, or age, is prohibited.</b></p>		
<p>Summary of the findings for 6.8:</p>		
<p><b>Findings:</b></p>	<p><b>Comments:</b></p>	<p><b>Compliance</b></p>
<p>A policy which includes equal opportunities for all employees have been documented.</p> <p>During interviews and review of policies it was evidenced that employees and groups including local communities and women have not been discriminated.</p> <p>Recruitment selection, hiring and promotion are based on skills, capabilities, qualities, and medical fitness necessary for the jobs available.</p> <p>In the Sustainability Policy of Aceites S.A., on the human rights section it is established: " we recognize the civil, political, religious, economic, cultural, collective and sexual rights of workers, communities, associates, providers and other stakeholders.  </p>	<p>Interviews with workers evidenced that no form of discrimination is practiced at the mill neither at farms. Women are part of the operational workers at the mill and also work at farms in health and safety aspects, office tasks, storage management and others.</p> <p>In the Sustainability Policy of Aceites S.A. signed on November 8, 2016, in the section Human Resources, states "In our responsibility with equal opportunities and treatment we commit ourselves to:</p> <p>A. Facilitate access to the means of vocational training, considering the individual aptitude for such training or employment.  B. Promotion according to the behavior, experience, capacity and labor of the staff.  C. Maintaining and guaranteeing working conditions, including working hours, rest periods, paid annual leave, occupational safety and health, social security, social services and benefits In relation to employment.</p>	<p>  Yes  </p>
<p><b>Criterion 6.9: There is no harassment or abuse in the work place, and reproductive rights are protected.</b></p>		
<p>Summary of the findings for 6.9:</p>		
<p><b>Findings:</b></p>	<p><b>Comments:</b></p>	<p><b>Compliance</b></p>
<p>The company has established a policy that prohibits any form of sexual harassment, psychological or physical harassment and any type of violence. This policy is contained in the Sustainability Policy. The Commitment to the Code of Ethical Conduct signed by each worker is based on the abovementioned policies.</p> <p>The company has also established a protocol for the treatment of complaints of harassment (labour and sexual) to adequately address complaints.</p>	<p>There is a proposal awaiting approval from senior management to guide the activities that the gender committee should undertake. The goal is to implement the activities starting at the end of 2017.</p> <p>The company has a specific complaints mechanism that respects the anonymity, when required. Procedure for Petitions, Complaints, Requests and Congratulations. PQRSF Code SGC-PD-04 Version 03 December 26, 2015. 15 pages.</p>	<p>  Yes  </p>

There is a gender committee under conformation and interviews with female and male workers in offices and farms confirmed that no cases of sexual harassment have occurred in the company.	Strict compliance with labor legislation including compliance with maternity leave was observed.	
<b>Criterion 6.10: Growers and mills deal fairly and transparently with smallholders and other local businesses.</b>		
Summary of the findings for 6.10:		
<p><b>Findings:</b></p> <p>Interviews showed that growers clearly understand the terms of the sale of fruit and considers it fair, legal and transparent. It should be noted that the great majority of FFB providers are shareholders of the mill.</p> <p>It was indicated that payments of fruit delivered to the mill are made in a timely manner.</p> <p>The price to be paid for the fruit is determined by a formula that considers different aspects. The formula is explained to each of the FFB suppliers.</p>	<p><b>Comments:</b></p> <p>The formula for calculating the price to be paid per tonne of RFF is attached, from time to time and as a reminder, to the monthly letters addressed to the mill partners to indicate the monthly price.</p> <p>The price to be paid for fruit in the current month as well as the price paid in the past two months is shown in the company webpage: <a href="http://www.aceitesa.com">www.aceitesa.com</a>, under Inquires (Price of Fruit).</p> <p>There are biweekly cuts to account the amount of fruit delivered by each FFB supplier and payments are done to 30 days. As an example, the fruit that is entered from the 1st. to the 15th. of February is paid the 15 th. of March.</p>	<p><b>Compliance</b></p> <p>Yes</p>
<b>Criterion 6.11: Growers and mills contribute to local sustainable development wherever appropriate.</b>		
Summary of the findings for 6.11:		
<p><b>Findings:</b></p> <p>The needs and priorities for local development have been identified in consultation with local communities. Most of the ongoing programs were developed as a result of the Social Impact Study performed by ENLAZA in 2013.</p> <p>The actions are framed in education, health, welfare and food security.</p> <p>Most of the actions are executed by FUNDEPALMA.</p> <p>Regarding growers, Aceites S.A. has a technical department that has professionals in agronomic sciences and which provides assistance to the associated producers in order to increase productivity in the plantations and ensure the implementation of good agricultural practices</p>	<p><b>Comments:</b></p> <p>Presentation of Corporate Social Responsibility Actions Aceites S.A. and Palmaceite S.A. 2017.</p> <p>In Aracataca there are programs of digital literacy, seniors, promotion of reading, music school and others.</p> <p>The senior adult program sponsored by ACEITES S.A. takes place at the Casa del Telegrafista, has an impact on 70 seniors between 60 and 90 years. Craft activities, recreational activities and home visits are developed if the older adult fails to attend on three occasions.</p> <p>There is another senior adult program located in El Corregimiento de Buenos Aires de Aracataca sponsored by Palmaceite S.A.</p> <p>The Program for the Promotion of Reading and Culture has an impacted population of 70 children between the ages of 6 and 16.</p> <p>The Digital Literacy Program works in Casa del Telegrafista and has a computer room with 19 computers and 76 beneficiaries in the 4 courses (beginners, basic and advanced).</p> <p>In other municipalities the Food Security and Income Generation Program has impacted numerous families.</p> <p>There are contracts signed with various municipalities to performed joint ventures benefiting schools and hospitals infrastructure.</p>	<p><b>Compliance</b></p> <p>Yes</p>
<b>Criterion 6.12: No forms of forced or trafficked labour are used.</b>		
Summary of the findings for 6.12:		



Findings:	Comments:	Compliance
<p>During the audit and through interviews performed to mill and farms personnel it was evidenced that no forms of forced or trafficked labour are used.</p> <p>People do the work for which they were hired. There was no evidence of contract substitution.</p> <p>The totality of employees interviewed on farms and mill are working at will and showed their pleasure to be working in the mill or farm.</p> <p>There are no migrant workers at the mill. ]</p>	<p>In the Aceites S.A. Sustainability Policy, in the section of human rights, subsection b. it is established "to prohibit child labor as well as forced labor in our companies". The sustainability policy is available in the brochure ACEITES AND ITS POLICIES which is given to each worker and also informed in the induction and re-induction to workers. The Power Point presentation used during inductions and re inductions was presented to the auditor and includes the social policies of the company.</p> <p>Farms that conforms the supply base have a policy of not using child labor and not using forced labor.</p> <p>The totality of interviewed mill and farms workers are working at will and showed their pleasure to be working in the mill and farm. ]</p>	Yes ]
<b>Criterion 6.13: Growers and millers respect human rights.</b>		
Summary of the findings for 6.13:		
Findings:	Comments:	Compliance
<p>A policy to respect human rights has been documented and communicated to all levels of the workforce and operations.</p> <p>Interviews with workers at the mill and farms evidenced that workers feel that their human rights are fully respected.</p> <p>There are numerous e-mails evidencing the ongoing process of adherence to the United Nations Global Pact. ]</p>	<p>The policy has been widely communicated to all levels of the workforce and operations, and also to stakeholders.</p> <p>The fulfilment of commitments acquired by Aceites S.A. in the human rights area is supported by numerous procedures and actions, including Procedure for Recruitment of Security Personnel, code AD-PD-01, conduction of internal audits at mill and farms, hiring of personnel to deal / manage social issues (including the hiring of social workers and psychologist), performance of Social Impact Studies with updates every 2 years (2013, 2015 and 2017) and continuous interaction of the sustainability personnel with the various stakeholders. ]</p>	Yes ]
<b>Principle 7: Responsible development of new plantings.</b>		
<b>Criterion 7.1: A comprehensive and participatory social and environmental impact assessment is undertaken prior to establishing new plantings or operations, or expanding existing ones, and the results incorporated into planning, management and operations</b>		
Summary of the findings for 7.1:		
Findings:	Comments:	Compliance
<p>The company Aceites S.A., has not made new developments of plantations, at the moment they carry out the same they have the following guides and procedures:</p> <ul style="list-style-type: none"> <li>• Step by step development of new plantations.N/A ]</li> </ul>		Yes ]
<b>Criterion 7.2: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations</b>		
Summary of the findings for 7.2:		
Findings:	Comments:	Compliance

<p>The company Aceites S.A., has not made new developments of plantations, at the moment they carry out the same they have the following guides and procedures:</p> <ul style="list-style-type: none"> <li>• Step by step development of new plantations.</li> </ul> <p>N/A</p>	 <p>Paso a Paso Para Nuevas Plantaciones</p> <p>PALMACEITE S.A. ACEITES S.A.</p>	<p>Yes</p>
<p><b>Criterion 7.3: New plantings since November 2005 have not replaced primary forest or any area containing one or more high Conservation Values</b></p>		
<p>Summary of the findings for 7.3:</p>		
<p><b>Findings:</b></p> <p>The company Aceites S.A., has not made new developments of plantations, at the moment they carry out the same they have the following guides and procedures:</p> <ul style="list-style-type: none"> <li>• Step by step development of new plantations.</li> </ul> <p>N/A</p>	<p><b>Comments:</b></p>  <p>Paso a Paso Para Nuevas Plantaciones</p> <p>PALMACEITE S.A. ACEITES S.A.</p>	<p><b>Compliance</b></p> <p>Yes</p>
<p><b>Criterion 7.4: Extensive plantings on steep terrain, and/or on marginal and fragile soils, are avoided.</b></p>		
<p>Summary of the findings for 7.4:</p>		
<p><b>Findings:</b></p> <p>The company Aceites S.A., has not made new developments of plantations, at the moment they carry out the same they have the following guides and procedures:</p> <ul style="list-style-type: none"> <li>• Step by step development of new plantations.</li> </ul> <p>N/A</p>	<p><b>Comments:</b></p>  <p>Paso a Paso Para Nuevas Plantaciones</p> <p>PALMACEITE S.A. ACEITES S.A.</p>	<p><b>Compliance</b></p> <p>Yes</p>
<p><b>Criterion 7.5: No new plantings are established on local peoples' land without their free, prior and informed consent, dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their own representative institutions</b></p>		
<p>Summary of the findings for 7.5:</p>		
<p><b>Findings:</b></p> <p>The company Aceites S.A., has not made new developments of plantations, at the moment they carry out the same they have the following guides and procedures:</p> <ul style="list-style-type: none"> <li>• Step by step development of new plantations.</li> </ul> <p>N/A</p>	<p><b>Comments:</b></p>  <p>Paso a Paso Para Nuevas Plantaciones</p> <p>PALMACEITE S.A. ACEITES S.A.</p>	<p><b>Compliance</b></p> <p>Yes</p>
<p><b>Criterion 7.6: Local people are compensated for any agreed land acquisitions and relinquishment of rights, subject to their free, prior and informed consent and negotiated agreements.</b></p>		
<p>Summary of the findings for 7.6:</p>		
<p><b>Findings:</b></p>	<p><b>Comments:</b></p>	<p><b>Compliance</b></p>

<p>The company Aceites S.A., has not made new developments of plantations, at the moment they carry out the same they have the following guides and procedures:</p> <ul style="list-style-type: none"> <li>• Step by step development of new plantations.</li> </ul> <p>N/A</p>		<p>Yes</p>
<p><b>Criterion 7.7: Use of fire in the preparation of new plantings is avoided other than in specific situations as identified in the ASEAN guidelines or other regional best practices</b></p>		
<p>Summary of the findings for 7.7:</p>		
<p><b>Findings:</b></p> <p>The company Aceites S.A., has not made new developments of plantations, at the moment they carry out the same they have the following guides and procedures:</p> <ul style="list-style-type: none"> <li>• Step by step development of new plantations.</li> </ul> <p>N/A</p>	<p><b>Comments:</b></p> 	<p><b>Compliance</b></p> <p>Yes</p>
<p><b>Criterion 7.8: New plantation developments are designed to minimise net greenhouse gas emissions.</b></p>		
<p>i. The credentials of assessors are clearly captured demonstrating the competencies requirements listed in Table 2 of NPP (2015), as part of their public reporting (as per Chapter 6 of the Procedure).</p> <p>ii. Starting 1st January 2016, the RSPO GHG Assessment Procedure for New Planting Version 3 is used.</p> <p>iii. All information and data of the assessment as per Chapter 6, reporting framework of RSPO GHG Assessment Procedure Version 3 is correct.</p> <p>iv. The new Development GHG Calculator is used for the projection of GHG emissions associated with the new development plan.</p> <p>v. Valid references are provided for assessments done using any other values and vegetation covers classification other than RSPO Default Value (refer Chapter 3 of the Procedure).</p>		
<p>Summary of the findings for 7.8:</p>		
<p><b>Findings:</b></p> <p>The company Aceites S.A., has not made new developments of plantations, at the moment they carry out the same they have the following guides and procedures:</p> <ul style="list-style-type: none"> <li>• Step by step development of new plantations.</li> </ul> <p>N/A</p>	<p><b>Comments:</b></p> 	<p><b>Compliance</b></p> <p>Yes</p>
<p><b>Principle 8: Commitment to continual improvement in key areas of activity.</b></p>		
<p><b>Criterion 8.1: Growers and millers regularly monitor and review their activities and develop and implement action plans that allow demonstrable continual improvement in key operations</b></p>		
<p>Summary of the findings for 8.1:</p>		
<p><b>Findings:</b></p> <p>The Continuous Improvement Plan is based on monitoring carried out by means of Monitoring Indicators, both in the social and environmental aspects. Each area is responsible for monitoring and ensuring compliance with the targets established for each indicator of its area.</p>	<p><b>Comments:</b></p> <p>In the environmental area there is a digital format in Excel that has a sheet for monitoring water, soil, air, hazardous waste, non-hazardous waste, environmental education and wastewater.</p> <p>Environmental management plans are reviewed and adjusted annually. The plans are updated since the 2017 versions of both plantations and mill were available.</p>	<p><b>Compliance</b></p> <p>Yes</p>

	<p>Examples: Reduction of pesticides: A comparative table of pesticide consumption was presented for the years 2015 and 2016 with units in kg of active ingredient. The total amount for the year 2015 was 2626.0 while for the year 2016 the total was 2006 kg of active ingredient.</p> <p>Reduction in waste generation: A comparative table of the years 2015 and 2016 denominated <i>Decrease of Respel Generated</i> was presented. The volume decreased from 2015 to 2016. Value for 2015: 11354 and for 2016: 8336. The unit of the indicator is in kilograms.</p> <p>Gaseous emissions and effluent (POME) analysis results are within values accepted by CORPAMAG (national regulation). See indicator 5.6.1.</p> <p>See criterion 6.1 for social impacts topics.</p>	
<b>RSPO Supply Chain Certification</b>		
<b>Supply Chain Module</b>		<b>E - Mass Balance</b>
<b>Findings:</b>	<b>Comments:</b>	<b>Compliance</b>
<b>Description</b>		
<p>The mill receives and processes FFB from its 49 RSPO certifiable farms, as well as 3 non-certified farms. There is no separation in time or space for certifiable and non-certifiable fruit processing so the plant will be certified under the mass balance model.</p> <p>The company keeps daily records of the amount of certifiable fruit and uncertified fruit entering the factory, as well as the amount of certifiable oil produced.</p> <p>Note: When the company speaks of farm certifiable make reference to 49 farm that was audited and they are in certified scope. The farm no-certifiable are 3 farm FFB suppliers and they aren't in certified scope.</p>	<p>There is control of the quantity of CPO and PK produced every day, which is then summarized on a weekly and monthly basis.</p> <p>The company has estimated the production of CPO and PK for the next twelve months, as follows:</p> <ul style="list-style-type: none"> <li>- CPO = 32160 metric tons (MB)</li> <li>3506 metric tons (MB)</li> <li>-</li> </ul> <p>The reported amount of oil corresponds only to the volume of oil that is possible to produce from the volume of RSPO certifiable fruit received and processed at the mill with the mill corresponding OER</p>	<p>Yes</p>
<b>Documented Procedures</b>		
<b>Purchasing and goods in</b>		
<p>The company receives certified fruit as well as uncertified fruit. The origin of the fruit is registered in the scale at the point of reception of the mill. Only the volumes of fruit coming out of the 49 farm. are classified and recorded as certifiable, since 3 independent producers who deliver fruit to the factory are not yet certified.</p> <p>The overproduction has not yet produced, but the factory is aware that in case of overproduction of certified fruit, it must communicate with the CB</p>	<p>There are daily controls reporting the amount of certified fruit and uncertified fruit entering to the mill. Through INFOS</p>	<p>Yes</p>
<b>Record keeping</b>		
<p>There are daily records of certifiable and uncertifiable FFB received and processed Updated records of certifiable and uncertifiable products (CPO and PK) are available.</p> <p>At the moment the mill has not sold any certified products as it is not certified yet. There are no outsoucerd activies performed.</p>	<p>There is a daily control on the quantity of certifiable and uncertifiable FFB received and certifiable and uncertifiable volumes of products produced at the mill.</p> <p>There are statistics for volumes of RSPO certifiable CPO and PK which are updated daily and reviewed once a month by the upper management. The statistics includes the inicial inventory of certifiable FFB entering the mill, volume of FFB processed at the mill and final</p>	<p>Yes</p>

	<p>inventory of certifiable FFB at the mill. Regarding the RSPO certifiable CPO, the statistics includes the initial inventory of RSPO certifiable CPO, the daily volume of RSPO certifiable CPO produced. The same statistics are maintained for PK . There are also daily records of the production parameters as CPO extraction rate and PK extraction rate ( the last one not intended to be considered in the SCC module E).</p> <p>Every month a production balance report is generated and it is reviewed by the upper management and contemplates the amount of certifiable and uncertifiable FFB received and certifiable and uncertifiable CPO and PK produced and sold.</p>	
<b>Processing</b>		
There are no outsourced activities in the production of oils at Aceites S.A mills, has a capacity of 45 mt/ hour and in the 12 months processed a total fo 232425 mt of FFB the 52 suppliers and 49 certified suppliers	To manage this process was created the next documents that thrat, for each mill, the subjects related with RSPO SCC standard.	Yes
<b>RSPO Rules on Market Communications and Claims</b>		
<b>Claims &amp; Trademark use</b>		
No complaints yet. The company follows the RSPO rules on communications and claims, if applicable	No complaints yet. The company follows the RSPO rules on communications and claims, if applicable	Yes
<b>4.2 Non conformity registers.</b>		
<p>This section gives an over view of new or revised non-conformities raised during this assessment and of action taken to close out non-conformities raised during the previous assessments. Major non-conformities raised during a main assessment will prevent the certification body from making a positive certification decision for the concerned units/products. The NC number is comprised of 2 parts to include the year in which the NC is raised as well as a sequential number.</p>		

<b>4.2.1 Verification of previous assessment non-compliances</b>		
<b>Non-compliance</b>	N/A	
<b>Date raised</b>	N/A	
<b>Major or Minor</b>	N/A	
<b>Reference of standard</b>	N/A	
<b>Correction at this audit</b>	<b>Full</b>	N/A
	<b>Partial</b>	N/A
	<b>Not Corrected</b>	N/A

<b>4.2.2 New non-compliances raised at this audit</b>	
<b>NC number</b>	001
<b>Date raised</b>	1 de Agosto 2017
<b>Major or Minor</b>	Major
<b>Reference of standard</b>	4.6.5.
<b>Standard requirement</b>	Pesticides shall only be handled, used or applied by persons who have completed the necessary training and shall always be applied in accordance with the product label. Appropriate safety and application equipment shall be provided and used. All precautions attached to the products shall be properly observed, applied, and understood by workers (see Criterion 4.7)
<b>Evidence of non-compliance</b>	On August 01, 2017, of the 06 farms visited, it is evident in the farm of Lebanon located in the Reten, that although the staff of agrochemical applicators has adequate EPP for the application of agrochemicals in the field and their respective training of good EPP use, it is evident that there is no adequate EPP for the use of the Agrochemical warehouse, established in its


	protocols, which establishes a non-conformity.
<b>Date of closing:</b>	<p><b>August 3 rd. 2017.</b> The company provided evidence, during the audit, of the corrective measures so that the closure of the nonconformity will be evidenced in the audit report. Evidence presented: CODE: SGC F 05, where is the evidence by means of the installation of the equipment and the equipment of the warehouse of agrochemicals (gloves of Nitrile, respirator and cartridges 6003, prefilter and retainers, safety glasses) Additional modified procedure CODE SO PD 05 chemicals, item 5.3 considerations to enter an agrochemical warehouse</p>

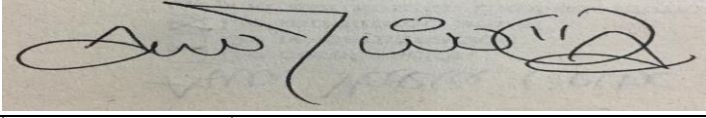
<b>4.2.3 New non-compliances raised at this audit</b>	
<b>NC number</b>	002
<b>Date raised</b>	1 de Agosto 2017
<b>Major or Minor</b>	Major
<b>Reference of standard</b>	4.6.6.
<b>Standard requirement</b>	Storage of all pesticides shall be according to recognised best practices. All pesticide containers shall be properly disposed of and not used for other purposes (see Criterion 5.3). Application of pesticides shall be by proven methods that minimise risk and impacts.
<b>Evidence of non-compliance</b>	<p>During the visit to the Campo Grande plantation located in Algarrobo on August 1, 2017 it was evidenced that although the main agrochemical warehouse was organized and with safety measures according to good agrochemical storing practices, the agrochemical warehouse used by the sanitary department did not comply with safety criteria regarding the storage of agrochemicals.</p> <p>Two containers with original labels of Maxi Malta (beverage) and YES bleach containing the organophosphate insecticide LORSBAN were located in the sanitary warehouse. The agrochemical was transferred to the containers keeping the original labels of the beverage and the bleach and they did not count with labeling indicating the contained product. Due to the above, a non conformity was established.</p> <p>Note: it was evidenced that workers who have contact with agrochemicals were trained by SENA in the safe handling of agrochemicals and the company has copies of the certificates received.</p>
<b>Date of closing:</b>	<p><b>August 3 rd. 2017.</b> The company presented the following evidence to close the non conformity. A format for corrective, preventive and improvement measures, CODE: MC-P01-F01, reports Ricardo Fuentes who refers to the finding during the external audit and presents the corrective action with the consecutive number N.8. The corrective action includes the identification of cause, subcause and ultracause (lack of measurement and control and non-compliance of a procedure method).</p> <p>An action plan was presented to correct the errors and prevent re occurrences. The plan contains the following measures: 1-To train the personnel of plant health (sanitary department) and maintenance in handling and safe use of agrochemicals. 2-Delivery of safe agrochemical handling cards 3-To label containers 4-To conduct weekly warehouse inspection</p> <p>Activities were carried out on August 1 st., 2017. Evidence of the training was provided with attendance records, results of evaluations made to staff on the information provided in the training and photographic registration of activities. Photographic evidence of containers properly labeled for transferred LORSBAN was presented as well as the checklist used for the review of agrochemical warehouses done in august 1 st. 2017.</p> <p><b>Training Record:</b> Code: GH-M02.F01, version 01, 18/11/2004 Date: august 1 st. 2017 Hour: 12 midday to 2 p.m. Topic: Safe handling and safe use of Agrochemicals (storage and labeling of agrochemical containers) Objective: to remind workers that every time an agrochemical is transferred the receptive container should be properly labeled.</p>

	<p>Trainers: Irina Morales and Ricardo Fuentes 16 persons attended to the training and there are the names and signatures of each attendee.</p> <p><b>Evaluation Record (example):</b> Evaluación de Capacitación Manejo y Uso Seguro de Agroquímicos (Almacenamiento y Rotulación de Envases) Date: august 1 st. 2017 Name of trainee: Gilson Jimenez de Leon There is a scanned copy of the evaluation performed which contains questions regarding agrochemical storing practices and correct responses made by the trainees. The non-conformity is considered closed.</p>
--	---

4.2.3 Observations	
Date raised	N/A
	N/A

4.3 Lead Auditor Recommendations for the RSPO Principles & Criteria certification.	
Grant/ Renewal/ Extension*	X <input type="checkbox"/>
Maintenance*	<input type="checkbox"/>
Suspension	<input type="checkbox"/>
Refuse / Withdrawal Certificate	<input type="checkbox"/> TH
Justification for the Recommendation	No on compliances were found during the presente audit.. The auditor recommends the certification
<p>* Grant / Renewal / Extension / Maintenance, in the case of open Minor nonconformities, assumes that the nonconformities will be cleared as agreed</p> <p><b>OBS: The final decision whether the company will be granted with the RSPO P&amp;C certification or not, shall rely upon the certification body, after reviewing the audit documentation and taking in account the lead auditor's recommendation.</b></p>	
4.4 Comments for next audit.	
No comments	

FORMAL SIGNING OF AUDIT FINDINGS	
5.1 Acknowledgment of internal responsibility by the Client.	
<p>I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents and audit findings as presented in this document .</p> <p>I also confirm:</p> <ul style="list-style-type: none"> <li>Acceptance of liability in execution of the instructions given.</li> <li>That this company was made aware that the findings of the audit team are tentative; pending review and decision making by the duly designated representatives of IBD.</li> <li>That during the closing meeting all agenda items were covered by the lead auditor.</li> </ul>	
Name	Carlos Chinchilla Ibarra
Position	Director Sostenibilidad
Signature	

<b>5.2 Signing by the Lead Auditor.</b>	
I the undersigned, being the lead auditor, confirm that this report is an accurate record of the findings and of the closing meeting. I further confirm that the summary of the findings as presented are a true representation of the actual findings of the audit team.	
<b>Name</b>	Ana Maria Uribe Ayala
<b>Position</b>	Lead auditor
<b>Signature</b>	
<b>Date</b>	02 septiembre 2017

<b>6. Major non-compliances follow-up actions (exclusive use of IBD decision maker)</b>
Verification of effectiveness by:
<input checked="" type="checkbox"/> Follow-up on-site audit: On-site review and evaluation of the introduction, implementation and effectiveness of non-compliance(s) correction and corresponding corrective actions.
<input type="checkbox"/> Desktop audit: Document assessment of root cause analysis and evidence of corrections and corrective actions submitted to the certification body.



# IBD

CERTIFICAÇÕES



[www.ibd.com.br](http://www.ibd.com.br)

Rua Amando de Barros, 2275  
18602-150 - Botucatu-SP - Brasil  
[ibd@ibd.com.br](mailto:ibd@ibd.com.br)

+55 14 3811-9800