

IBD

CERTIFICAÇÕES

CREDIBILITY & TRUST



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

MANUELITA ACEITES Y ENERGIA SA

ANA MARIA URIBE

Audit Date: 14 -17 de Agostos 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							
1.1 Normative references							
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 XX/20XX)						
<input checked="" type="checkbox"/>	RSPO Supply Chain Certification (November, 2014)						
<input type="checkbox"/>	New Planting Procedures (November, 2015 version)						
<input checked="" type="checkbox"/>	RSPO Rules on Market Communications and Claims (November, 2016 version)						
1.2 Company and Contact Details							
Company name	Manuelita Aceites Y Energia S.A						
Business address	Av. 40 CII 16B – 159 C.C. Villacentro Locales 5 y 6. Villavicencio, Meta, Colombia						
Scope	Production and sale of palm oil and palm kernel.						
Products	Crude Palm Oil and Palm Kernel						
Contact person	Leonardo Millán (productivity and environment manager)						
Telephone	316 693 2597						
E-mail	leonardo.millan@manuelita.com						
Web site	www.manuelita.com						
Other certifications held	HACCP NTC 5830 (glycerine process); ISO 14001:2004. Mill and biodiesel plant; ISO/IEC 17025:2005 laboratory						
1.3 RSPO Membership Details							
RSPO membership number	1-0163-14-000-00						
Parent company as applicable	N/A						
1.4 Audit type							
Date of previous audit	06 -09 septiembre 2016						
Date of this audit	14-17 Agosto 2017						
Main or ASA (1 to 4)	ASA 1						
Date of next surveillance audit	Within 9 to 12 months after the certification audit.						
1.5 Location of the Palm Oil Mill							
Palm Oil Mill (POM)		Location Address		Mill Capacity		GPS Reference	
Name				MT/Hour		Longitude	Latitude
YARAGUITO Mill(Main mill)		Hacein Yaraguito km 12 via dinarmarca – Surimena , San Carlos de Güaroa		75		73° 20' 28,34" O	° 52'58,56" N
MANAVIRE Mill (as support mill only)*		Hacienda Yara		17		3° 21' 54" O	3° 56' 19" N
The Manavire mill operates only from february to june, as a support to Yaguarito mill.							
1.6 Palm Oil Mill Output and Approximate Tonnages Certified							
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 July 2017 the mill received [359,414.520] mt of FFB.							
<ul style="list-style-type: none"> 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. The actual production for the last 12 months is the audited quantity since the last audit. The projection for the next 12 months is given by the company. 							
FFB received and processed by the mill for the 12 months prior to this audit:				Mt RSPO Certified FFB:		123,118.980	
				Mt Conventional FFB:		236,295.540	
FFB received on the previous 12 months, month by month:							
January 2017:	11,947.980	February 2017	13,252.830	March 2017:	12,824.320	April 2017:	12,913.540
May 2017:	14,073.520	June 2017:	13,039.350	July 2017:	9,277.780	August 2016:	5,528.760

September 2016:	5,876.910	October 2016:	6,807.50	November 2016:	7,458.070	December 2016:	10,117.970
Estimate for last 12 Months (MT) [State of MB] (ASA audits).		Actual Production for last 12 months (MT) [MB]		Projection for next 12 Months (MT) [MB]			
CPO	PK	CPO	PK	CPO	PK	CPO	PK
28,911.31	6,068.60	26,601.617	5,906.076	27,634.901	5,951.148		
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	CPO	PK
24,794.84	5,373	-	-	26,601	5,906		
Notes: Notes: 123118.980 tn of the FFB received and process came from certifiable own farms. The palm kernel crushing plant also buys palm kernel from other mills but the data is not reflected in the present RSPO P&C audit report but will be considered in the RSPO SCC complimentary audit report.							
1.7 General Description of Supply Base							
The supply base under certification is conformed by 18 farms forming a productive nucleo of 6352.94ha. The farm areas ranges between 70 and 2009 ha and are all located in flat land without major topographic accidents. As can be seen in the second map on section 1.9, ten of the farms are adjacent to each other forming a solid block as the other 8 farms are located less than 10 km from the main block. The yield ranges from 16 to 30 mt of FFB / ha/year and the date of planting goes from 1988 to 2009 and replantings started in 2012. All farms are located in the surroundings of San Carlos de Güaroa, Meta, Colombia. Additionally, the mills receive fruit from 79 external growers whom intend to be certified in three years term.							
1.7.1 Location of the Supply Base							
Oil Palm Plantation (OPP)	Name	Location Address	GPS Reference				
			Longitude	Latitude			
	Bonanza	N/I	73°21'50.65"O	73°21'50.65"O			
	El Topacio	N/I	73°22'16.67"O	73°22'16.67"O			
	El Viso	N/I	73°25'0.57"O	73°25'0.57"O			
	La Bonita	N/I	73°13'41.76"O	73°13'41.76"O			
	La Castellana	N/I	73°21'14.55"O	73°21'14.55"O			
	La Esperanza	N/I	73°14'6.22"O	73°14'6.22"O			
	La Ponderosa	N/I	73°22'32.91"O	73°22'32.91"O			
	Manuriba	N/I	73°24'36.53"O	73°24'36.53"O			
	Nusantara	N/I	73°23'14.90"O	73°23'14.90"O			
	Potosi	N/I	73°32'42.56"O	73°32'42.56"O			
	Quitasueno	N/I	73°11'59.28"O	73°11'59.28"O			
	Samaria	N/I	73°20'49.30"O	73°20'49.30"O			
	San Isidro	N/I	73°19'58.50"O	73°19'58.50"O			
	San Miguel	N/I	73°14'43.59"O	73°14'43.59"O			
	Siberia	N/I	73°22'12.35"O	73°22'12.35"O			
	Tucandira	N/I	73°13'4.23"O	73°13'4.23"O			
	Vega Rica	N/I	73°22'41.68"O	73°22'41.68"O			
	Yaguarito	N/I	73°18'17.45"O	73°18'17.45"O			
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					
Bonanza	238.256	238.256	6446	1994/1995/ 2005/2008	25		
El Topacio	112.153	112.153	3313	1997/1998/ 2005/2006	25		
El Viso	139.42	139.42	3346	2007	25		
La Bonita	166.057	166.057	4234	2004	25		
La Castellana	435.604	435.604	10743	2000/2005/ 2007	25		
La Esperanza	95.461	95.461	2403	2004/2005/ 2009	25		
La Ponderosa	581.97	581.97	13303	1990/1991 / 1998/2015 *	25		

Manuriba	102.424	102.424	1811	2004	25
Nusantara	330.041	330.041	8502	1997	25
Potosi	114.025	114.025	2166	1993	25
Quitasueno	70.121	70.121	2104	2008	25
Samaria	230.732	230.732	5134	1989/2009	25
San Isidro	496.127	496.127	12479	1992/1993	25
San Miguel	201.633	201.633	5113	2004/2005	25
Siberia	434.249	434.249	4827	1995/1986/ 1990/2005/ 2009	25
Tucandira	342.691	342.691	8662	1998	25
Vega Rica	252.749	252.749	4853	1992/193/2 005	25
Yaguarito	2009.236	2009.236	21856	1998/1989/ 1992/2007/ 2012/2014/ 2015*	25
TOTAL	6352.94	6352.94	121295	-	-

* plantings after 2009 corresponds to replantings

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

Oil Palm Plantation			
Name	Conservation	HCV	Comments
Manuelita Aceites y Energia S:A	848	848	The conservation areas composed by riparian forest, second growth, swampy areas, rivers and dense forest. The results of the HCV study performed at Manuelita Aceites y Energia S.A grounds determined the presence of HCVs 1,4 and 5 on the Manuelita Aceites y Energia grounds and covers an area of 848 ha m the HCV team recommended the conservation of the HCV areas and the company has accepted the recommendation.
TOTAL	848	848	-

1.7.4 Total Certified Area

(Total Certified Area corresponds to the sum of total Area of Oil Palm and the total Conservation Area)

7200.94

1.7.5 Calculation of the Number of Production Units (N) to Sample for the Mill

$N = 0.8\sqrt{Y*Z}$, 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:

Level 1 - low risk

Level 2 - medium risk

Level 3 - high risk

Multiplier z is set as follows:

Low risk = multiplier of 1

Medium risk = multiplier of 1.2

High risk = multiplier of 1.4.

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.

For the Mill, how many units make up the production base?

Owned estates (Y)	$N = 0.8\sqrt{Y}$	Smallholders (Z)	$N = 0.8\sqrt{Z}$
18	$0.8\sqrt{18}=3.39$ Eq=4	0	N/A

Explanation as to the selection of estates sampled

Farms to be visited were selected based on the field activities to be performed during the visit day. In that way the farms were agrochemical spraying was planned to be performed were selected as well as farms where harvest was going to take place.

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.

Oil palm plantation.	Operation	No of sample sites	No of Interviews	Comments.
SIBERIA Farm	"Enruanado" (nutrient microenvironmental in each planted palm tree), fertilization and training on labor risk analysis (ARL)	1	5	Operations are being performed normally and all interviewed were satisfied.
SAN ISIDRO Farm	The different field works were verified as: harvest, collection, evacuation of fruits, among others.	1	10	The different field works were verified as: harvest, collection, evacuation of fruits, among others. at the time of the visit there is no evidence of the first aid kit nonconformity is generated
TOPACIO Farm	Verification of farms legal boundaries.	1	2	Were visited some of the legal boundaries of Aceites Manuelita and it's was identified and were clearly demarcated and maintained.
SAMARIA Farm	Verification of farms legal boundaries.	1	1	Were visited some of the legal boundaries of Aceites Manuelita and it's was identified and were clearly demarcated and maintained. No workers were found at the end of the day
YARAGUITO Farm	Weed control (agrochemical spraying); Nursery; Herbicide warehouse; Health warehouse; general storehouse; profit plant; Technical offices; Waste collection	8	19	During the interviews were validated the knowledge in the procedures, policies and other actions that comply with the requirements of the RSPO.

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 and workshops			Farms		
Approved:	28		Approved:	39	
On site during audit: Y	5		On site during audit: Y	7	
Number to audit: = $0.8\sqrt{Y}$	$0.8\sqrt{5}=1.78$	Eq.=2	Number to audit: = $0.8\sqrt{Y}$	$0.8\sqrt{7}= 2.11$	Eq.=3
Names	Activity	Audi	Names	Activity	Aud

		ted			ited
INDUSTRIAS AVM	Repairs and reconstructions of the Mill	NO	AGRILAB	Analysis Of Fertilizers And Soil	NO
MASSY ENERGY COLOMBIA	Maintenance. Mill And Biodiesel Plant	NO	AGRODINCO LTDA	Topographic Services	NO
MONTAJES Y SERVICIOS MB	Maintenanc e (Pipes) And Welding	YES	AGUDELO YEPES CARLOS JULIO	Pick Up Truck Rental	YES
CI INTERNACIONAL DE MANTENIMIENTO	Plant Maintenance Sterilizers.	NO	ARIZA SOTOMAYOR JESUS ALBERTO	Machinery Rental	YES
ELELCTROBOBINADOS DEL LLANO	Engines Repair	YES	CENIPALMA	Fertilizers And Soil Analysis	NO
COMPOSTAR	Machinery Rental	NO	CI - OIL INTERNATIONAL CARGO SAS	Equipment And Materials Transportation Service	NO
TECNIPALMA	Repairs And Parts Machining And Mill Reconstruction.	NO	COMPASS GROUPCOMPASS GROUP SERVICES COLOMBIA SA	Food Services	YES
IPI	Technical Assistance For Mills	NO	COMPOSTAR LTDA	Machinery Rental	NO
POWERGEN SOLUTIONS DARIO QUIROZ	Counseling And Boiler Technical Consultant	NO	CUERPOS VOLUNTARIOS DE SURIMENA	Maintenance And Loading Of Fire Extinguishers	NO
NAIRO TAUTA	Machinery Rental	NO	DARIO QUIROZ	Machinery Rental	NO
CORMACARENA	Technical Assistance . Extraction Plant	NO	FERTIRRIEGO	Installation And Maintenance Of Irrigation Systems	NO
ARIZA ALBERTO	Machinery Rental	NO	GRUPO ALCE	Maintenance Of Weather Stations.	NO
SIISCO MB SAS	Plant Maintenance And Paintings And Installations.	NO	HS SERVICIOS AGRICOLAS SAS	Machinery Rental	NO
OBRAS CIVILES Y MANTENIMIEN. JJ SAS	Maintenance Services And Civil Works Locativas	NO	INVERSIONES HURIMENA SAS	Machinery Rental	NO
ELELCTRIFICADO DEL META	Power Supply	NO	LA CAMELIA RESTAURANTE SAS	Foodservice	NO
REFRIELECTRICOS	Maintenance Air Conditioner	NO	LLANOGRAL S A	Fertilizer Applicatio Manpower On Field.	NO
TECNOAMBIETAL	Industrial Water Monitoring	NO	M Y M GARAY S.A.S.	Greenhouse Repairs	NO
NICOLAS RINCON	Waste Transport	NO	MUNOZ LABIO VICTOR ERNESTO	Agricultural Services. Field Work	NO
TERMOVAPOR INDUSTRIAL SAS	Boiler Hire And Maintenance	NO	NETAFIM COLOMBIA LTDA.	Maintenance Of Nursery Irrigation System	NO
TRAMEC LTDA	Repair And Maintenance Motors	NO	NEXARTE SERVICIOS TEMPORALES S A	Agricultural Services. Manpower On Field	NO
UNIVERSIDAD DEL VALLE	Laboratory Analysis Service	NO	OBRAS CIVILES Y MANTENIMIEN. JJ SAS	Constructions And Adjustments Of Structures	NO

VASQUEZ RODRIGUEZ BENIGNO	Service And Lodging Meals	NO	QAP INGENIERIA SAS	Radio Maintenance	NO
VILLABONA & TAMAYO SAS	AEquipment Rental	NO	RENTANDES S A	Vehicles And Equipment Rental	NO
VOM INGENIERIA S.A.S.	Engineering Services Offshore Services. Maintenance And Industrial	NO	RENTING COLOMBIA S A	Vehicles And Equipment Rental	NO
SEI INGENIERIA SOLUCIONES ELECTRIC	Electric Motors Mantainance	NO	RINCON LOPEZ JOSE NICOLAS	Waste Transportation	NO
NEXT AUTOMATION E U	Service Automation	NO	RP MINEROS CONSTRUCTORES SAS	Equipment Rental	NO
ITT GOULDS PUMPS COLOMBIA S.A.S	Supply Of Materials	NO	SALVAS SOLUCIONES INTEGRALES SAS	Agricultural Services. Manpower On Field	NO
LABORAT DE METROLOGIA SIGMA LTDA	Scales Maintenance And Calibration	NO	SERVICIOS Y TRANSPORTE CADIANMA SAS	Transportation Of Ffb And Fertilizers	NO
			TAUTA GUTIERREZ NAIRO HERNAN	Efb Tranportation	NO
			TEMPORALES INTEGRALES	Agricultural Services (Field Work).Manpower	NO
			VILLABONA & TAMAYO SAS	Equipment Rental	NO
			CASA TORO	Agricultural Services (Field Work). Manpower	NO
			GECOLSA	Maintenance Of Machinery	NO
			IMECOL	Maintenance And Repair Of Equipment	NO
			INARVER	Agricultura Machinery Repairs	NO
			TALLERES AUTORIZADOS	Vehicle Repair	NO
			CAGUEÑAS BONILLA OSCAR	Automotriz And Electrical Repairs	NO
			GABRIEL MORA	Automotriz And Electrical Repairs	NO
			EXPOMOTOS- GOMEZ CARMONA NESTOR	Motorcycle Maintenance	NO

Explanation as to the selection of sub-contractors sampled:

During the present audit two mill / industrial complex service providers and three 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

1.8 Progress of associated Smallholders or Out-growers towards Compliance with relevant Standards - should be in accordance to the 3 year implementation plan

Manuelita Aceites y Energia S.A. is certifying only its own 18 farms. The supply base delivering FFB to Aceites Manuelita S.A. is conformed by 18 Manuelita Aceites y Energia S.A.. own farms and 70 farms owned by third parties (growers). 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, Manuelita Aceites y Energia S.A. chose the RSPO SCC Mass Balance model.

Manuelita Aceites y Energia S.A. personnel is working close together with the external FFB providers towards the complinace 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

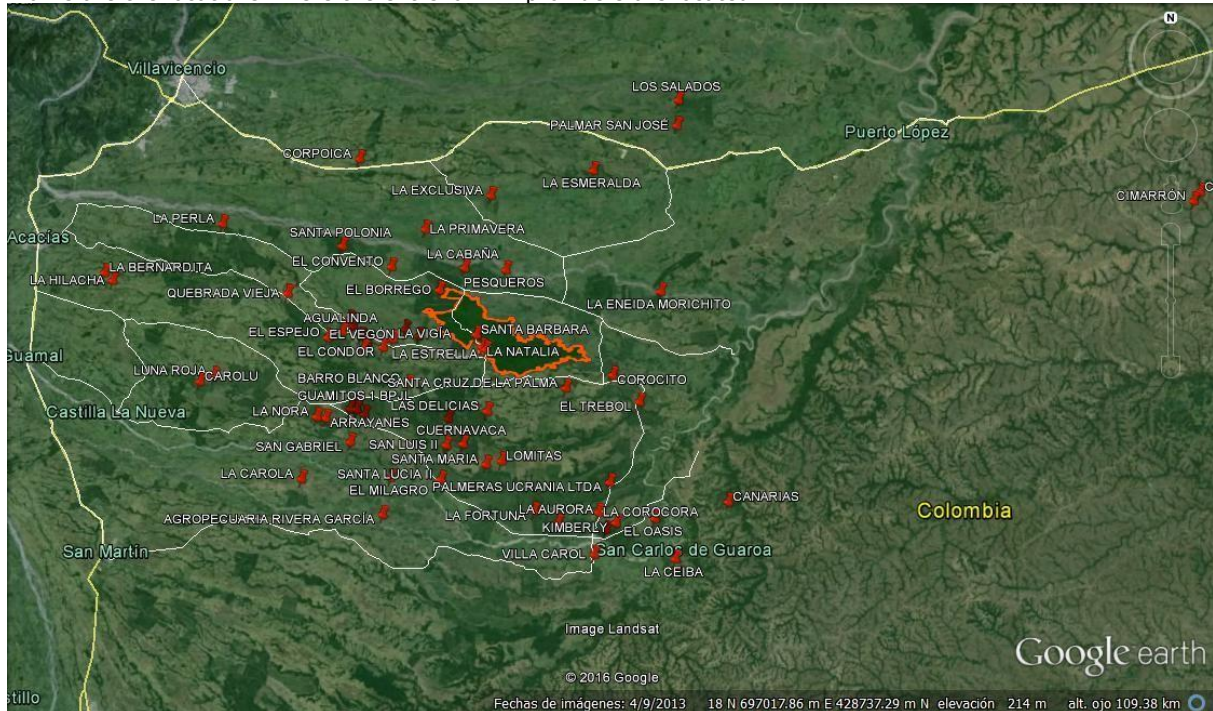
1.9 Location Map for this Certification Unit

Note: Individual maps of the group members are available from the co-operatives but it is not practical to reproduce them here. Each area of oil palm is individually managed as an integral part of a farm holding and the adjacent crops are all agricultural.

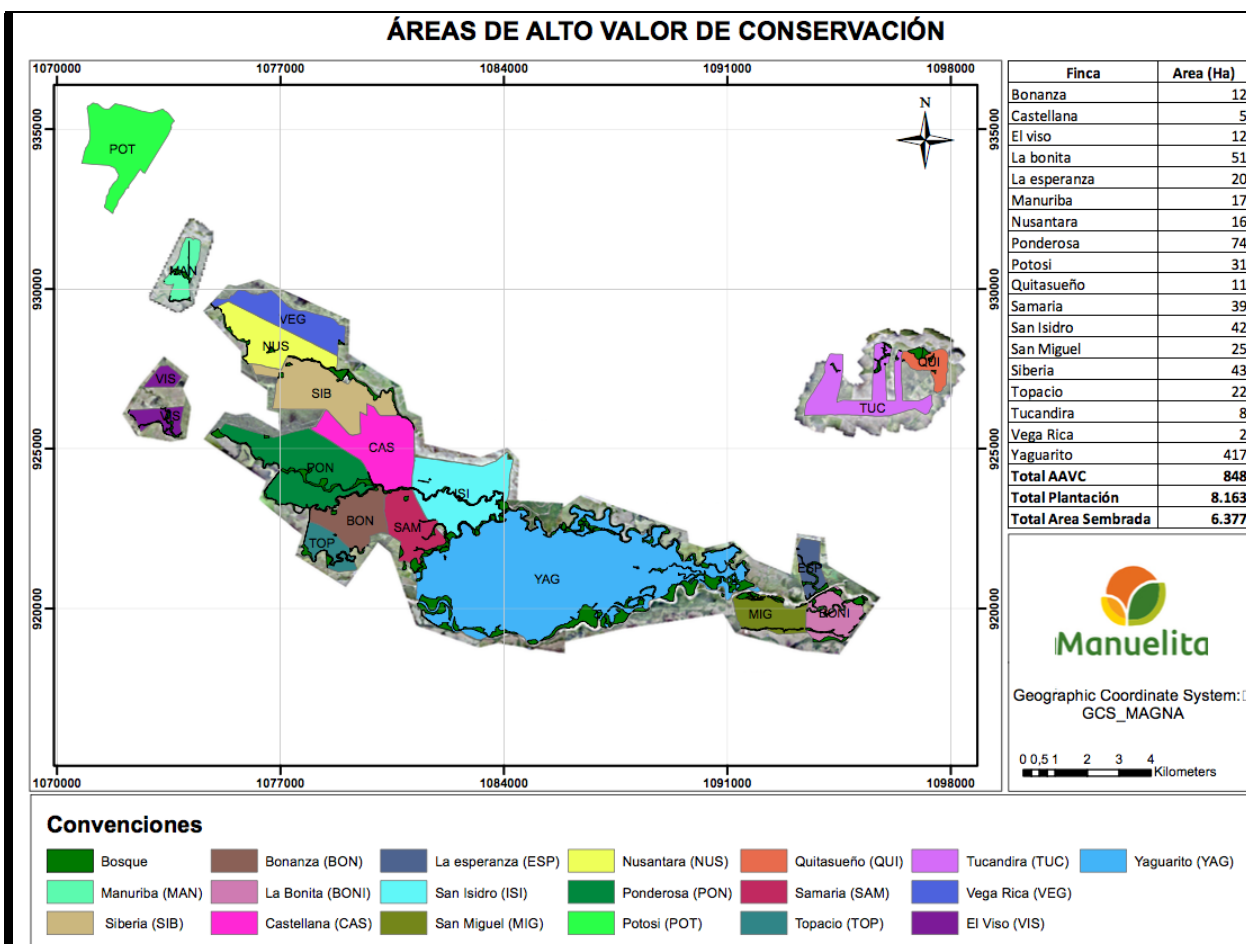
The blue star in the map below shows the approximate location of the Manuelita Aceites y Energia S.A complex.



In the next map, the Manuelita Aceites y Energia S.A. agroindustrial complex can be seen bordered by an orange color line. The area circumscribed by the orange line is the area where the two mills (Yaguarito and Manavire) and the 18 farms are located. Outside the orange color line and represented by dark orange marks are the locations where the external FFB providers are located.



In the next map, the 18 own Manuelita Aceites y Energia S.A. farms relative location is shown:



Convenciones

Bosque	Bonanza (BON)	La esperanza (ESP)	Nusantara (NUS)	Quitaseño (QUI)	Tucandira (TUC)	Yaguarito (YAG)
Manuriba (MAN)	La Bonita (BONI)	San Isidro (ISI)	Ponderosa (PON)	Samaría (SAM)	Vega Rica (VEG)	
Siberia (SIB)	Castellana (CAS)	San Miguel (MIG)	Potosi (POT)	Topacio (TOP)	El Viso (VIS)	

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 (tCO₂e/tCPO) figure

Yes No

Justification:

1.11 Summary of Net GHG Emissions

Emissions per Product	tCO ₂ e/tProduct	Land use	Ha
CPO	-7.99	Oil Palm P planted area	6352.94
PK	-7.99		
Production	t/yr	Oil Palm planted on peat	0
FFB processed	275786.4	Conservation (forested)	848
CPO Produced	62819.72	Conservation (non-forested)	848
Extraction	%		
OER	22.02	Total	7200.94
KER	5.49		

1.12 Summary of Field Emissions and Sinks

	Own Crop			Group			3 rd Party			Total		
	tCO ₂ e	tCO ₂ e/Ha	tCO ₂ e/tFFB	tCO ₂ e	tCO ₂ e/Ha	tCO ₂ e/tFFB	tCO ₂ e	tCO ₂ e/Ha	tCO ₂ e/tFFB	tCO ₂ e	tCO ₂ e/Ha	tCO ₂ e/tFFB

Emissions												
Land Conversion	578 4,44	0.91	17.9 2	0	0	0	0	0	0	578 4,44	0. 91	17.9 2
*CO2 Emissions from Fertilizer	103 10,8 4	1.63	31.9 4	0	0	0	0	0	0	103 10,8 4	1. 63	31.9 4
**N2O Emissions	131 73,0 8	2.08	40.8	0	0	0	0	0	0	131 73,0 8	2. 08	40.8
Fuel Consumption	142 4,01	0.22	4.41	0	0	0	0	0	0	142 4,01	0. 22	4.41
Peat Oxidation	0	0	0	0	0	0	0	0	0	0	0	0
Sinks												
Crop Sequestration	- 411 73,1 8	-6.5	- 127. 53	0	0	0	0	0	0	- 411 73,1 8	- 6. 5	- 127. 53
Sequestration in conservation area	- 466 6.31	- 0.74	- 14.4 5	0	0	0	0	0	0	- 466 6.31	- 0. 74	- 14.4 5
Total	- 151 47. 12	- 2.3 9	- 46.9 2	0	0	0	0	0	0	- 151 47. 12	- 2. 3 9	- 46.9 2

1.13 Summary of Mill Emissions and Credits

	tCO2e	tCo2e/Tffb
Emissions	0	0
POME	12202,02	37,79
Fuel Consumption	1562,76	4,84
Grid Electricity	7242	2.24
Utilisation	0	0
Credits	0	0
Export of Grid Electricity	-51.12	-0.16
Sales of PKS	0	0
Sales of EFB	-0.78	0
Total	14437,08	44,72

1.14 Palm Oil Mill Effluent (POME) Treatment

Divert to compost	0%	Divert to anaerobic digestion	100%
-------------------	----	-------------------------------	------

1.15 Palm Oil Mill Effluent Diverted to Anaerobic Digestion:

Divert to anaerobic pond	13%	Divert to methane capture	17%	Divert to methane capture (electricity generation)	70%
--------------------------	-----	---------------------------	-----	--	-----

PARTIAL CERTIFICATION

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.

2.1 Management Organization

Item	Criteria	(Yes/No)	Description (if applicable)
2.1.1	Is the operation conducting a partial	Yes	Manuelita Aceites y Energia S.A owns

	certification?		Yaguarito mill and its support mill (Manavire mill) under the current certification audit and owns 59.4 % of the shares of Palmar de Altamira SAS, mill and supply base located in the Casanare department.
2.2.2	Is any company of the group, member of the RSPO? Which one?	Yes	Manuelita Aceites y Energia S.A .is a member of the RSPO. Membership N. 1-0163-14-000-00.
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	The related company is Palmar de Altamira SAS. Manuelita Aceites y Energia S.A has the majority of shares (59.4 %) on the Palmar de Altamira company.
2.2.4	Is there a clear and achievable time-bound plan prepared and in place?	Yes	The member has conducted several studies at Palmar de Altamira operation as High Conservation Value Assessments, internal audits and others, and showed evidence of compliance with environmental and labour laws regarding the Palmar de Altamira operation. The proposed year to achieve certification for Palmar de Altamira SAS operation is 2021
2.2.5	Does the plan include all subsidiaries?	Yes	Yes. The only related company is Palmar de Altamira.
2.2 Time-bound plan			
<p>Description: KPMG (fiscal reviewer) certified, on February 26, 2016, the participation on share holding of Palmar de Altamira SAS where Manuelita Aceites y Energia S.A. appears to own 59.4 % of the total shares. Signed by Bernardo Rodriguez Laverde. Aceites Manuelita S.A. also provides management services to Palmar de Altamira SAS as finances, human resources, legal and others.</p> <p>Initial The site proposed for certification is Palmar de Altamira SAS, a mill with a processing capacity of 60 mt/hour and its supply base of 3.003 ha of oil palm plantations. The proposed year for certification is 2021. Palmar de Altamira SAS started operations on June 2014. It only extracts CPO and PKO, as there is no refinery in the complex. Palmar de Altamira SAS can sell CPO and PKO to Manuelita Aceites y Energia S.A. and others. Currently, it sells 50 % of its production to Manuelita Aceites y Energia S.A. Manuelita Aceites y Energia S.A based on the results of the diagnostic analysis, will start working in a plan to take Palmar de Altamira SAS to RSPO certification in 2021.</p> <p>Alterations: Does not apply</p> <p>Justifications: Does not apply</p> <p>Acquisitions: Does not apply</p>			
2.3 Progress made on the time-bound plan			
Does not apply. The plan is under construction as the diagnostic analysis results were delivered to the company the same week when Manuelita Aceites y Energia S.A. audit was performed			
2.4 Non-compliances on the partial certification rules			
No non compliances on the partial certification rules were detected during the Manuelita Aceites y Energia S.A. certification audit.			
Evidence of compliance with the partial certification rules:			
<p>Compliance with environmental permits: An environmental plan and environmental permits approved by Corporinoquia were found in place. Water concessions for potable water and irrigation as well as water discharge permits are contained in the plan.</p> <p>Land Titles. The 3.710,90 ha of Palmar de Altamira are composed of 7 land titles.</p> <p>Compliance with labour law The mill has 153 direct workers. Planilla Integrada Autoliquidación de Aportes, period July 2017.</p>			

HCV assessment

A study was performed to determine the biodiversity baseline and guidelines to determine High Conservation Value Areas (HCVas). Department of Casanare, Municipio de Orocué. Results dated may 2015. The study was performed by Universidad Pontificia Javeriana. The study includes soil coverage analysis based on satellite photography. The study proposes HCV areas.

Based on the HCVa assessment results, a biodiversity conservation plan was developed for Palmar de Altamira S.A.S. The master plan includes a reforestation plan to recover riparian zones and a plan to establish wildlife passages / crossing points in order to improve ecosystems connectivity. The master plan includes biodiversity monitoring, RSPO certification, and a sensitization and diffusion program.

Internal Audit

The diagnostic analysis was performed by the company AGROBIZ, Negocios Sustentables and evaluated each of the 2013 RSPO P&C standard indicators. The diagnostic analysis results contains the baseline data to be use to develop the plan for the implementation of the RSPO standards on Palmar de Altamira. The auditors that performed the analysis were Miguel Tejada. The diagnostic analysis identified compliance with the indicator 2.1.1 regarding compliance with relevant legal requirements and did not detected existence of conflicts for land neither conflicts related with labour aspects. Regarding criteria 7.3, the diagnostic analysis established a non conformity regarding indicator 7.3. 2 due that the HCV study performed by Universidad Pontificia Javeriana in 2015 has not been validated/ complemented by an HCV assessor yet.

The diagnostic analysis included interviews with workers, documentary review and observation as well as visits to local communities in the neighboring areas and interviews to members of local communities.

AUDIT PROCESS**3.1 IBD - The Certification Body**

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 17065 (European market regulation CE 889/07), Demeter (international market), USDA/NOP (North-American market), and SISORG (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 Fair Trade, RSPO, SAN, UTZ, 4C and UEBT 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, in more than 20 countries.

For more information regarding IBD, access www.ibd.com.br. RSPO Membership N°: 8-0090-08-000-00. RSPO accredited by ASI on November 4th, 2014, worldwide (accreditation code RSPO-ACC-020).

3.2 Audit Team

Lead auditor	Ana Maria Uribe Ayala (AU)
Audit team	Dina Maria Medem (DM) Diego Bernal (DB)

3.3 Audit Methodology**3.3.1 Audit Agenda**

Date	Time	Location	Program	Auditor(s)
14/08	8:30	Yaguarito Complex Dining room	Opening meeting	AU, DM,DB
14/08	9:30	Yaguarito Complex Dining room	Presentation by the company	AU,DM,DB
14/08	10:00 -17.30	Yaguarito Mill	Visit to the mill for the evaluation of RSPO P&C, and SCC module E compliance. Interview to workers (some, as the mill was not operation and was waiting to reach the minimum amount of fruit requered to start the mill), observation of activities and documental review	AU
14/08	10:00 -17.30	Yaguarito Complex Dining room	documentary revision P&C beginnings 2,3,6	DM
14/08	10:00 -17.30	Yaguarito Complex Dining room	documentary revision P&C beginnings 4,7 y8	DB
14/08	17:30	Yaguarito Complex Dining room	Meeting between the Auditors	AU,DM,DB
15/08	7:30:	Farm certified RSPO	Inspection farm San Isidro	AU

	15:00			
15/08	7:30: 17:00	Farm certified RSPO	Inspection farm Siberia, Topacio, Samaria	DM
15/08	7:30: 17:00	Farm certified RSPO	Inspection farm Yaraguito	DB
15/08	15:00	Yaguarito Complex Dinning room	Meeting Suppliers SCC	AU
15/08	17:30	Yaguarito Complex Dinning room	Meeting between the Auditors	AU,DM,DM
16/08	7:30- 17:00	Yaguarito Complex Dinning room	Documentary revision P&C beginnings 1,5, 6.1	AU
16/08	7:30- 17:00	Yaguarito Complex Dinning room	Documentary revision P&C beginnings 2, 3 6	DM
16/08	7:30- 17:00	Yaguarito Complex Dinning room	Documentary revision P&C beginnings 4,7, 8	DB
16/08	17:30	Yaguarito Complex Dinning room	Meeting between the Auditors	AU,DM,DB
17/08	8:00:1 1:00	Villavicencio G.L.H Hotel	Meeting Stakeholders	AU
17/08	8:00:1 1:00	Corregimiento Dinamarca, Surimena, Palmeras	Meeting communities	DM
17/08	8:00- 11:00	Yaguarito Complex Dinning room	Documentary revision P&C beginnings 4,7, 8	DB
17/08	2:00- 16:00	Villavicencio office Manuelita	Meeting between the Auditors	AU,DM,DB
17/08	17:00 -18:00	Villavicencio office Manuelita	Closing meeting	AU,DM DB
17/08	18:00	transfer	Auditors transfer to Bogota	AU,DM DB

3.3.2 List of stakeholders consulted prior to and during the audit.

Name	Category
ACEITES MANUELITA S.A. ADMINITRATIVE PERSONNEL	
Leonardo Millán	Productivity and environment manager
Juan Miguel Jaramillo	General Manager of Manuelita Aceites y Energia
Enrique Ospina	Environmental Specialist
Juan Carlos Renjifo	Head of the occupational health and safety department
Marta Isabel Terreros Wilches	Finances / administrative manager
Oscar González	Finances manager
Gira Marcela Ramírez	Industrial security analyst
Vivi Blanco	Communications
Paola Martínez	Organizational development analyst (mill)
Carlos Echeverry	Mill manager
Johnny Mojica	Production manager at mill
Orlando Flores	Human resources director
Rubén Guerrero	Scale operator at mill
Danilson Luque	IT scale support
Ángela Bernal	Technology analyst
Gabriel Cárdenas	Fruit quality control at mill
René Saldarriaga	Head of industrial services. In charge of energy efficiency plan.
Lauber Álvarez	Production manager at the biodiesel plant
Giovanny Pedraza	Supervisor at biogas production plant
Axel Martínez	Agriculture manager. Ferti irrigation responsible.
Ivonne Núñez	Field data analyst. Agriculture department
Leandro Lemus	Head of agricultural research
Felis Charupy	Biogas monitoring responsible
Pablo Galvis	Environmental lawyer
William Olaya	Lawyer
Mario Celles	North zone chief. In charge of the composter
Maximiliano Medina	Quality specialist
Bonny Carmelo	Mill manager analyst
Eduard Cárdenas	Composter director
Eduardo Castillo	Head of research and development

Diomar Vega	General storage assistant
Javier Beltrán	General storage responsible
Henry Javier Roma	Agrochemical Storage assistant
Dayana Matías Gutiérrez	Communicator professional. Works at the social department at Manuelita.
Manoloín Ávila	Head of fruit providers department
Miguel Sanabria	Ing. Jr fruit providers technical assistance
Diego Landino	Ing. Jr. fruit providers technical assistance
Jhonny Mojica	Production manager at mill
Giovanny Pedraza	Supervisor at biogas production plant
ACEITES MANUELITA S.A. WORKERS INTERVIEWED ON THE FIELD	
Eduard Guerrero	Field Supervisor
Mèlida Román	Harvester Siberia Farm
Luis Alberto Golu	Harvester Siberia Farm
Ronal Berrio	Harvester Siberia Farm
Manual José Cantillo	Harvester Siberia Farm
Antonio Ramirez	Fiel Supervisor San Isidro Farm
Armando Lea Cosecha	Harvester San Isidro Farm
Bernaldo Sanchez	Harvester San Isidro Farm
Landis Morales	Harvester San Isidro Farm
Dianel Trillos	Harvester San Isidro Farm
Olmer mercado	Harvester San Isidro Farm
Arnulfo Ayala	Harvester San Isidro Farm
Ever Florez	Harvester San Isidro Farm
Manuel Cantillo	Harvester San Isidro Farm
Jose Antonio Muñoz	Harvester San Isidro Farm
Arley Cruz	Harvester Yaguarito Farm
Giovani Rodríguez	Harvester Yaguarito Farm
Yolanda Golu	Harvester Yaguarito Farm
Julian Cuaran	Harvester Yaguarito Farm
Eliecer Zapata	Harvester Yaguarito Farm
Raul Rodríguez	Harvester Yaguarito Farm
Emer Andrade	Harvester Yaguarito Farm
Elkin Inraondo	Harvester Yaguarito Farm
Julio Marquez	Tractor driver Yaguarito Farm
Jenry Romo	Harvester Yaguarito Farm
Javier Beltran	Head storehouse Yaguarito Farm
Jeison Rojas	Harvester Yaguarito Farm
ACEITES MANUELITA S.A.WORKERS INTERVIEWED AT MILLS	
Javier Aranda	Worker of benefit plant
Segundo Granado	Worker of benefit plant
Jose Luber Arara	Worker of benefit plant
Hurley Rendon	Worker of benefit plant
Jose Luis Ortiz	Worker of benefit plant
Jhonny Mojica	Production manager at mill
Giovanny Pedraza	Supervisor at biogas production plant
ACEITES MANUELITA S.A. SUBCONTRACTORS (MILLS AND FARMS)	
Olga Lucia Perilla	General Services (COASERV LTDA)
Francisco Duquara	Vigilant
Narciso Maldonado	Syndicated (Field auxiliar – Cabo)
NON GOVERNMENT INSTITUTIONS, SINDICATES AND LOCAL COMMUNITY AND PROVIDER OF FRUIT	
Olga Lucia Sanchez	Coordinator. Centro Educativo de Desarrollo Infantil
Daniel León	Director. Dinamarca School Dinamarca community
Grace Soraya Romero León	Beneficiary of housing project, Palmeras community
Johana Ortiz	Cpmmunity Action Board Presidente. Surimena Commun
Maria Eugenia Ramirez Reyes	Nursery and Administrative of the Medical Center
David Bentacur	Provider of fruit
Armando Rodríguez	Provider of fruit
Yuly Vaquero,	Provider of fruit
Pedro Pablo Martínez	Provider of fruit
Eduardo Vaquero	Provider of fruit
Martín Vanegas	Provider of fruit
3.3.3 Outline of how stakeholders consultation was managed.	
The auditor Dina Maria Medem and Ana Maria Uribe developed a consultation with the interested parties, members of the neighboring community, local associations and representatives of governmental institutions, provider of fruit. The consultation is done through personal interviews on the places of residence or work of the	

consulted members. In this way, auditor Dina Maria Medem visited Denmark, La Palmera and Surimena on 15 August. The auditor visited and interviewed community members such as school, social projects, housing projects, association headquarters, and community paths. The auditor Ana María Uribe met with 7 fruit provider in the town of Villaviencio in the hotel GLH, where she expresses gratitude for the company, c

The Interviews are oriented to know the perception that the different actors have to understand how close to MANUELITA Aceites y Energia SA to the Community and that they think about its operational activities

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
<p>15 AUGUST OLGA LUCIA GONZALEZ Child Development Center Coordinator. Manuelita together with other institutions (COFREN, ICBF), gave for the Child Center full support for the creation of this. The company helped with economics resources for the garden construction and training programs for community mothers, improving their lifes and their child conditions gaining knowledge and comfort. Dinamarca Community</p>	<p>Positive input. No actions required</p>	<p>The main comments received of that stakeholders community were happiness, stability and thanks to Manuelita for making them part of their laboral and social activities. It's important to note that Manuelita trained the community mothers for them to be able to belong to this Child Development Center or to others.</p>
<p>DANIEL LEON School Director 4 sucursals with 920 students. Manuelita provided financial support to improve medical conditions, clothes and necessary material for the students and provided material to change the infrastructure image. Dinamarca Community</p>	<p>Positive input. No actions required</p>	<p>The stakeholder highlighted the facility to communicate with the Manuelita employees o whenever they have some needs in their schools.</p>
<p>GRACE SORAYA ROMERO LEÓN Housing Project (Hoising Project). She takes care in her house of 13 kids and she is very thanking brcause Manuelita always invite her all the key events related with the child education and have the opportunity to learn and share information with the others mothers and education professionals. La Palmera Community</p>	<p>Positive input. No actions required</p>	<p>it was evidenced in the visit to this community the cordial relationship between the parties. There is a clear, receptive and free communications, which the community to express to the Manuelita social team their concerns or dissatisfactions</p>
<p>JOHANA ORTIZ President of the Communal Action Board. Since years ago this woman maintain a close relationship with the Manuelita social workers. She is a communitary leader and Manuelita almost all time give resources in order to do events taking entertainment of the local people. Additional, The Company gaves economical help to maintain in good conditions the unique events room of the Surimena. This Communitary leader said that Manuelita provide an 80% of jobs for that Region.</p>	<p>Positive input. No actions required</p>	<p>The Surimena stakeholder interviewed thank to Manuelita for helped them have a Surimena events rooms in optimal conditions.</p>

<p>Surimena Community</p> <p>MARIA EUGENIA RAMIREZ REYES Nursery and Administrative Coordinator of Palmera, Pajure, Palomas.</p> <p>Health days involving all the community inside or outside of Manuelita.</p> <p>Manuelita provided financial support to improve medical center and school installation, medicines, foods and different kind of activities to take happiness for the children community.</p> <p>Surimena Community</p>	Positive input. No actions required	The community thanks the Manuelita solidarity with the vulnerable community. Due this kind of activities and others, The Manuelita workers are reference of high quality of life at the Region.
<p>17 AUGUST</p> <p>Interview with provider of fruit David Bentacur, Armando Rodríguez Velandia, Yuly Vaquero, Pedro Pablo Martínez, Eduardo Vaquero, Martín Vanegas, in the hotel GLH, to express with total libetad their opinions</p>	Positive input. No actions required	The main comments received of that provider of fruit in the town of Villaviencio in the hotel GLH, where she expresses gratitude for the company

AUDIT FINDINGS		
4.1 Summary of findings.		
Principle 1: Commitment to Transparency.		
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.		
Summary of the findings for 1.1:		
Findings:	Comments:	Compliance
<p>Manuelita Aceites y Energia SA count with a procedure of internal and external communications (PS-RH-PR05, Ver. 01, Rev. 21 June 2013). The company has a communication responsible, which provides adequate information in national language (Spanish) on topics relevant to RSPO P&C to stakeholders.</p> <p>Procedure reception and treatment of complaints (PR-PS-SGC-0002, Version 04) define the steps for reception and treatment of complains, request and suggestions related to environment, safety, occupational health and community, from workers and stakeholders.</p> <p>It was verified that exist request records for information and the answers (solutions) are given appropriately and opportunely.</p>	<p>Evidence: The company portal web has Manuelita's public documents: http://www.manuelita.com/general/certificacion-rspo/ https://www.manuelita.com/providers/ http://www.manuelita.com/general/certificacion-rspo/</p> <p>The reception of complains, request or suggestion has the following ways:</p> <ul style="list-style-type: none"> • Site web • E-mail servicioalcliente_aceites@manuelita.com • Contact telephone (57-1) 3121048, (57-8) 6611666 • Written communications • Verbal communications to any officer Manuelita Oils SA <p>Ethic line from 018,000 to 940,043.</p>	YES
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.		
Summary of the findings for 1.2:		
Findings:	Comments:	Compliance
<p>The access to consultation for publics documents is available through the following ways:</p> <ul style="list-style-type: none"> - Through the referred communication channels to in 1.1.1 formal request is made, 	The documents are in the respective managements and quality specialist that collects such information and delivered it to the applicant.	YES

<p>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>Public documents that the company has informed stakeholders that are available for information are:</p> <ul style="list-style-type: none"> • Titles of Ownership / Use Rights • Plans Occupational Safety and Health • Plans and Impact Assessments Relating to Social and Environmental Impacts. • Documentation Areas of High Conservation Value (HCV) • Plans for the Prevention and Reduction of Pollution • Details Complaints • Negotiating Procedures • Continuous Improvement Plans • Public summary of the evaluation report of certification • Human Rights Policy 	
<p>Criterion 1.3 Growers and millers commit to ethical conduct in all business operations and transactions.</p>		
<p>Summary of the findings for 1.3:</p>		
<p>Findings:</p> <p>There is a manual called Code of Conduct published that is given to employees when they are hired and their knowledge is part of the admission process and induction process of the company.</p> <p>Manuelita also diffuses the Code of Ethics through the intranet: Intranet.manuelita.info Section About Us /Code of conduct.</p> <p>The company also makes communication of ethical conduct through its website: http://www.manuelita.com/linha-etica/.</p> <p>The Ethics Line is administered by the Internal Audit and is available 7 days a week, 24 hours a day. Total confidentiality and identity protection is guaranteed The Audit Committee is reported.</p>	<p>Comments:</p> <p>In Ethics line is possible report any of the following irregularities:</p> <ul style="list-style-type: none"> - Violations Code of Conduct. - Ownership or misuse of property of Manuelita. - Misuse of trade secrets. - Conflicts of interest. - Misappropriation of resources. - Non-compliance with regulations and laws. - To facilitate or enable the realization of irregular or illegal operations. - Suspicious activities and participation laundering or terrorist financing. - Participate in activities, businesses or operations contrary to the law. - Suspected wrong business practices. - Abuse condition administrator, officer or employee of the group to obtain own benefits. - Accept gifts, favors, gifts, invitations, travel or payments for development of its functions and that could affect their business or operations decisions for personal gain. - Disclosure of confidential information to third parties. - Technological Abuse or sabotage. <p>Report omissions or lack of controls in processes or procedures</p>	<p>Compliance</p> <p>YES</p>
<p>Principle 2: Compliance with applicable laws and regulations.</p>		
<p>Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations</p>		
<p>Summary of the findings for 2.1:</p>		
<p>Findings:</p> <p>Evidence of legal compliance was available.</p> <p>Aceites Manuelita 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 efficient and</p>	<p>Comments:</p> <p>In order to meet international, local laws and manage the validity of all required and available licences, the Company developed a software named GEA (Environmental Gestion), the GEA is administered for the Environmental law and Specialist (technical) of the Company and an external lawyers group are monthly given support about news or changes in laws. GEA was structured in the beginning of this</p>	<p>Compliance</p> <p>YES</p>

updated. They have a data bases where all aplicicabe laws are complied.

The content of the legal matrix includes all aspects required by RSPO standards.

The company has authorization to perform water management in superficial Waters and used their eight boilers gaseous emission.

There is compliance with Environmental laws and Regulations.

There is compliance with salary payments and benefits according to law.

year (2017).

The **GEA** is conform with two Tools:

IRA (Enviromental Revision Instrument)

ICLA (Envromental and legal compliance Index)

Through **IRA** all relevant information about laws and licences is given (imputs) to the **ICLA**.

All team involved identifies the mandatory requierements, define action plans, schedule and responsables.

Through **ICLA** requirements are qualified every six months for the GEA administrators.

Currently, in **GEA** systema identified all applicable linked to the productive, extractive transformation of palm oil activities. This is related to environmental, labor, social security an and also to civil and commercial norms.

References and documents

(evidences):

Exercise to accompany the GEA ystem operation was done.

Requirement: water spills(vertimientos).

- The External lawyers sent to Manuelita some alteration about this Normative.
- Total requierements: 75
- Informatives: 18
- Mandatory: 57
- Action plans: 6
- After six months- compliance: 82,46%
- No total finish in all each action plan : NO COMPLIANCE
- Scream shows action plan status and NO compliance justifications.
- New revision (new date)
- Each six months the GEA Enviromental tem present a report to the Manuelita Presidency

Surface water extraction

Resolution PS.GJ.1.2.6.012 (2343)

Expedient: 9730-83

Cormacarena authorizes extension for 5 years Notified: 19 th / December 2012

Flow rates:

-50L/Seg. Channel take water of the river chichimene. Industrial and domestic use in Biodiesel and Extractor Plants

- 3926 L/Seg. Potosi chanel. River Guayuriba. Irrigation for plantations.

Boiler Garioni

Resolution PS.GJ.1.2.6.15 (1368)

Expedient: 97-3083.

Cormacarena authorizes extension for 5 years Notified: 17 th / June 2014

Compliance verification of legal salary payments and social insurance with workers through bank

Transfers.

These payments includes salaries, payments, pre-paid medication, regional compensation bonus and other payments:

Daniel Arturo Sanchez Hernandez

Position: Security Coordinator

<p>ID: 4239537</p> <p>All employees are affiliated to the national social security and the receive minimum salary for 2017 and be</p>		
<p>Criterion 2.2: The right to use the land can be demonstrated and is not legitimately contested by local communities with demonstrable rights</p>		
<p>Summary of the findings for 2.2:</p>		
Findings:	Comments:	Compliance
<p>There are maps scale: 1:45000 elaborated by AGRODINCO enterprise, dated April 2016, its showed the coordinates and Aceites Manuelita S.</p> <p>During field visits the boundaries of Aceites Manuelita S.A. were identified and are clearly demarcated and maintained</p>	<p>Manuelita Aceites y Energia S.A. was created as an independence society in 2005, which was separated by cleavage of the society Manuelita SA, who acquired the land of the mills and plantations in a 1997.</p> <p>Documentation related with land purchases was reviewed and ownership verified.</p> <p>Aceites Manuelita S.A. have 18 farms that are registered in the registry office of public instruments of San Martin, Meta.</p> <p>Currently there is a total plantation of: 8163 HAS where 6377 HAS are planted.</p> <p>Evidence: LA PONDEROSA FARM Certificate: No.17071932616816327 Registration: No. 236-740 Open date:Fecha apertura: 31/05/1977 Radicacion: 77-00740 Folio Status: Active Note No. 35 (10/01/1990): Seller: José Anastasio Pasive Vidal Buyer : MANUELITA Note: No. 40 (19/04/2005): Seller: MANUELITA Buyer: ACEITES MANUELITA S.A</p>	<p>YES</p>
<p>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.</p>		
<p>Summary of the findings for 2.3:</p>		
Findings:	Comments:	Compliance
<p>Manuelita Aceites y Energia S.A showed two documents that evidenced the identification of customary or use rights has been made by the company through a FPIC process:</p> <ul style="list-style-type: none"> - A consultation with the Ministry of the Interior, requesting certification of presence or absence of ethnic communities the project area located in the municipalities of San Carlos de Guaroa and Acacias (attached the coordinates of the property where Manuelita cultivate oil palm); the authority issues Certificate No. 765 of 03.08.2016 settled that no presence of indigenous communities, minorities and Rom is recorded in the area of the operation. - The process of identification Customary Rights was made by the company with its influence area communities dated January, February and March 2016. Social mapping evidenced by community: Surimena, La Palmera, Denmark, Palomas and Patagonia. 	<p>All of Manuelita Aceites Energia 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. 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. The people have in mind the meeting done at the last year (2016) and share information about the Manuelita activities in order to identify people with more than 30 years living in each communities been part of the Manuelita influence área.</p>	<p>YES</p>

In addition, there are a Social map with appropriate scale named:

"Localization of communities with initial influence being them: La Palmera, Palomas, Surimena, Dinamarca and La Patagonia"

Principle 3: Commitment to long-term economic and financial viability.

Criterion 3.1: There is an implemented management plan that aims to achieve long-term economic and financial viability.

Summary of the findings for 3.1:

Findings:	Comments:	Compliance
<p>The Company shared their business Plan 2015-2019, updated and approved by the board of the Company and this one consider the main indicators required for the RSPO Standard.</p> <p>Topics: Macroeconomic variables, Strategic objectives, Action Plan by objective, competitive strategies, Inversion projects, Net productive and unproductive areas per year, Financial and physical Index, Operatives and Financial results, Inversion details and Unit costs.</p> <p>Cost estimations are calculated considering the own production and considering new plantations in the coming years.</p> <p>The sales prices of biodiesel are already fixed according to global trends and to the product demand. This makes the offer much more attractive for international markets.</p> <p>Good agricultural practices are focused in the variety of plants, their nutritional requirement and an efficient drain system.</p> <p>The renewal started in 2014 renewing crops between 25 and 30 years old. The renewal plan does not require special management for certain areas since there is no identification of fragile soils.</p>	<p>The Business Plan of MANUELITA Aceitesy Energia S.A compliance with the minimum three years required by the RSPO Normative. with the Business Plan include:</p> <p>Strategic objectives from 2015 to 2019, containing the four key objectives:</p> <p>Economic Value Social Environmental Labor</p> <p>Cost values per ton is in dollars and are established according to the production or purchase of each fruit and after an average score, costs are increased for the renovation of plants in 2017 and 2018.</p> <p>There is a reference prices projection from 2015-2019 which includes references to international indicators such as biodiesel and considers the exchange rate and inflation.</p> <p>Reference prices: Average Cost CPO 2017-2019: 746, 721,705(US\$/Oil palm) Average Cost CPO 2017-2019: 751, 727, 710 (US\$/Ton Biodiesel).</p> <p>The Company have a Replanting Program Project projected until 2028. For this year (2017), Manuelita have projected replanting 336,67Has. Big part will be at the Siberia Farm and a little part will be in Yaguarito farm.</p>	YES

Principle 4: Use of appropriate best practices by growers and mills.

Criterion 4.1 Operating procedures are appropriately documented and consistently implemented and monitored.

Summary of the findings for 4.1:

Findings:	Comments:	Compliance
<p>The plantation has standard operating procedures for the different cultivation processes as well as for the processing plant. Among the documents observed are procedures for renewal of cultivation, identification of land for new production areas, records of labor and fertilization activities.</p> <p>Each process owner in the different areas of the company is responsible for developing communication and implementation of best practice procedures. The PYMA Department conducts the control of internal inspections to verify compliance and control in all areas. For priority processes in the production area, the Research & Development area is the one who performs follow-ups and determines action plans</p>	<p>The plantation has standard operating procedures which are generated by the heads of each process. Among the documents evaluated are:</p> <ul style="list-style-type: none"> - PR-PP-CA-0023 SIEMBRAS NUEVAS Y RENOVACIONES DEL CULTIVO DE PALMA DE ACEITE - PR-PS--ID-0003 ESTUDIOS PARA ESTABLECER LA PLANTACIÓN DE PALMA DE ACEITE - PR-PS-ID-0004 SELECCIÓN DE TIERRAS PARA NUEVAS PLANTACIONES <p>In order to guarantee the implementation of the procedures developed, the research and development area permanently validates</p>	YES

if necessary	<p>that the procedures generated or updated work correctly in the field.</p> <p>Daily, weekly and monthly reports of the processes and / or priority activities defined in the annual plan are carried out, in order to determine if the goals are met. if it is necessary to improve any indicator, a plan of action is generated with the responsible areas and a follow-up is designed for these plans.</p> <p>The profit plant has a program that allows the registration of income of the amount of RFF, for each of the suppliers linking:</p> <ul style="list-style-type: none"> - Start and end time, Vehicle, Driver, Scale, Product type, Input weight, Output weight, Net weight, guide, Origin, Certified product. <p>Additionally it has references where the following data are linked:</p> <p>Product, Supplier, Date, Trailer / Container, Driver's Name, Vehicle Plate, Carrier Company, Vessel Ticket, Signature, Cargo</p>	
Criterion 4.2: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield		
Summary of the findings for 4.2:		
Findings:	Comments:	Compliance
<p>here are procedures to ensure the fertility of soils, these procedures are intended to meet the timing and quality of the application. The stages of cultivation, application form and applied product are defined, well fertilized palms are evaluated, also palms not fertilized and palms with fertilized piled up, this is done for each one of the areas with which the plantation counts, an indicator is generated: total recommended / total applied.</p> <p>Additionally it has procedures of foliar and soil sampling, these are carried out annually and analyzed by an external adviser.</p> <p>Every year, the analysis schedule of Organic Matter "MO" of the soil is generated, showing fertilization recommendation on 02-02-2016. This fertilization program is based on the recommendations of the external consultant APPLIED AGRICULTURAL RESOURCES SDN. BHD.</p> <p>In November 2016 soil analysis was carried out for the last time. By mail sent by the consultant on April 10, 2017, the last recommendation is made and it is informed that the date of the next soil analysis will be in the month of November / December 2017. An evaluation of the analyzes carried out in lots 266 And 277 in plate (circle of palm) and palera (Interspacing).</p>	<p>In order to ensure that fertilization is carried out in the most responsible manner, they developed procedures that seek to guarantee the correct fertilization. This is described in document IN-PS-CTC-0015 QUALITY ASSESSMENT IN FERTILIZATION, IN -PS-CTC-0014 EVALUATION OF OPRTUNITY IN FERTILIZATION.</p> <p>At present, the document PROCEDIIENTO MIFER (Mifer Procedure) generated by the Research and Development area together with Production Management is under review, this document links all the procedures for the proper management of the fertilization of the plantation. These include</p> <ul style="list-style-type: none"> - IN-PP-CA-0027 - IN-PP-CA-0028 - PR-PP-CA-0007 <p>Manuelita SA applies the MIFER procedure which links the way in which BPAs are practiced for fertilization efficiency and nutrient conditions, such as:</p> <ul style="list-style-type: none"> - Leaf Pruning - Responsible Harvesting <p>Fertilizer irrigation of effluents by sprinkling generated in the biodiesel plant, this practice is a pilot to confirm that no environmental impacts are generated, this pilot is working with the environmental authority COORMACARENA and Fedepalma in a research protocol in 43 Ha of the plantation. The work of monitoring and analysis is being carried out by the Pontificia Bolivariana University. This agreement ends in November 2017. In each of these lots the nutrient recycling estimate for the N, P, K macronutrients is evaluated. These values are typical of the plantation averaging the</p>	YES

	last 5 years, data obtained by foliar analysis.	
Criterion 4.3: Practices minimise and control erosion and degradation of soils.		
Summary of the findings for 4.3:		
Findings:	Comments:	Compliance
Manuelita SA within its procedures and plans has determined strategies for the minimization of erosion and soil degradation. It has determined by means of maps and studies the fragility of the soils, within the conclusions there is no presence of peat soils.	<p>The studies carried out in 1993 and 2008 by CORPOMACARENA, show that in the plantation buildings there is no existence of peat soils. Likewise, there is an analysis made by the engineers and Agronomists :Freddy A. Martínez, James Varela, Elías Ruiz de Engenharia de Campo LTDA, where they conclude that there are no soils with elevated slopes, according to data provided by the Manager of Production, slopes with the Higher amounts are from 3.8% to 4.0% in batches 242, 243, 244.</p> <p>In addition, in the studies, the soil origins are determined based on alluvial formations, the eastern mountain range, orders insectisols and oxisols. The analysis of the availability of fragile soils is based on the PR-PS-MIFER, the assessment of fragility is determined by the methodology of CENIPALMA in 2005, this is posed by cartographic units of soils.</p> <p>The assessment of soil fragility is established by the following scale: unrestricted soils, with slight restrictions, moderate restrictions, severe and very severe constraints, fragile soils.</p> <p>Within this valuation table these are evaluated: MO content, slope, erosive areas, moisture retention zones. Total mapped area is 7,346.74ha</p> <p>There is a procedure for open irrigation and drainage channels and channels: PR PP CA009.</p> <p>4.3.3. Observation: Control and response activities are managed by the annual budget, which amounts to 522 million CO pesos. The analysis for the construction of the budget is based on historical data on the consumption of labor, machinery and material used. Nearly 60% of the budget had been executed. At the time of the audit visit, the management program had not been documented, in which the activities scheduled during the year could be viewed, as well as the timetable and execution time.</p>	YES
Criterion 4.4: Practices maintain the quality and availability of surface and ground water.		
Summary of the findings for 4.4:		
Findings:	Comments:	Compliance
The company has an Integrated Water Management plan called MIA, generated by the company Agrodinco Ltda. This management plan analyzes the consumption of water in the plantation and the processing plant, within one of its conclusions, it was established that the practice of greater risk of water loss is irrigation, for that reason the plantation with its areas of production, research & development and PYMA have focused their efforts on improving this work and within the activities generated have	<p>The Plantation at the head of the PYMA department, along with CORPOMACARENA, established plans for the restoration of the Acacias and Chichimine river basin. This plan determines the distances of the conservation areas.</p> <p>-In the route made by the Yaguarito estate, and the Samaria it was evidenced: Block 47 lot 9 and 10: that the company left without agronomic management 11 lines of</p>	YES

<p>improved water management in an average of 67.4%, the efficiency of application of irrigation is of 26.9%. To improve this efficiency, studies are being carried out to generate a drainage improvement plan together with the irrigation application improvement plan. For the current year, efforts have been focused on improving water infrastructure and training, by 2017 the goal is to improve drainage in 436 ha and by 2018 441 ha</p>	<p>palms with a distance of 9mt between palms having an approximate distance of 100mt to the crop, the palms that are standing are scheduled to be eradicated by the months of November - December to leave these areas to natural restoration.</p> <p>-Visit to block 2 in boundary with the population of Surimena and the Acacias river, there are evidenced 7 lines of palm reaching a distance of approximately 64 mt to the riverbank, the same strategy of eradication of palms and natural restoration has been developed.</p> <p>The Yaguarito processing plant does not carry out wastewater discharges to a body of water or soil, the wastewater is conveyed to the Biogas plant where, through a tent, methane is captured, which is used to generate electricity. Sludge generated in this process is applied to the compost and in test lots as fertigation.</p> <p>The Environmental area records in the document "Final Normative Effluent Monitoring" the results obtained since the year 2014 and compares them with the requirements defined in the national standard resolution 631/2015 for pouring in bodies of water, although it does not generate this type of disposal. This way they perform analysis to establish improvements in the parameters that may be outside these parameters.</p> <p>The company Tecno Ambiental SAS carried out the study of the Physicochemical Characterization of Industrial Wastewater in the month of April, 2017</p>	
<p>Criterion 4.5: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate integrated Pest Management (IPM) techniques</p>		
<p>Summary of the findings for 4.5:</p>		
<p>Findings:</p>	<p>Comments:</p>	<p>Compliance</p>
<p>An integrated pest and disease management program "MIPE" has been implemented, which is based on preventive, physical, biological, genetic and chemical controls. Individuals responsible for carrying out planting activities on MIPE issues are permanently trained.</p> <p>Monitoring is carried out on a permanent basis to evaluate the sanitary status of the whole plantation and in this way to determine the controls to be implemented.</p>	<p>Document PL-PP-CA-0001 Integrated Pest and Disease Management Program, which describes practices of cultural, biological, genetic and chemical control, within the activities considered and evaluated it has been determined that there is monitoring every 15 days to cover 100% of the plantation, all monitors are registered by the reviewers on a Motorola ES 400 branded PDA mobile device and this information is recorded in the SIAGRI information system. They relate, block, lot, line, palm, the seasons (1 palm / ha) and its sanitary state. Within the procedure MANTENIMIENTO DEL VIVERO IN-PP-CA-0072 are linked the practices of cultural, chemical and biological management for the control of pests and diseases in this area.</p>	<p>YES</p>
<p>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.</p>		
<p>Summary of the findings for 4.6:</p>		
<p>Findings:</p>	<p>Comments:</p>	<p>Compliance</p>
<p>The company within its production system has determined the use of agrochemicals in</p>	<p>The company within its production system has determined the use of agrochemicals in</p>	<p>YES/NO</p>

<p>fertilization processes such as pest and disease control. Controls framed with pesticides are based on the monitoring and testing in the field to determine the state of involvement. At present Manuelita SA Aceites y Energia makes use of a product category Ia by the classification of World Health Organization WHO of name Fersacron, Active Ingredient Monocrotofos, for which it has technical justification and letter of communication of Cenipalma.</p> <p>The area defined for manipulation, docification and preparation of blends for aerial applications does not meet the requirements defined by national legislation. Likewise, there were deficiencies in issues of chemical storage, such as the reuse of agrochemical packaging to store gasoline, lack of signaling of storage areas for fertilizers, non-storage due to product compatibility despite having been defined in the Storage of chemical substances.</p> <p>Personnel applying agrochemicals in the nursery area do not comply with the defined procedure for washing clothes used in pesticide sprays.</p> <p>The aerial applications do not provide clear information to the people of the nearby populations, it does not have in the aerial spraying procedures all the conditions and areas determined in the decree 775/1990</p>	<p>fertilization processes such as pest and disease control. Controls framed with pesticides are based on the monitoring and testing in the field to determine the state of involvement. At present Manuelita SA Aceites y Energia makes use of a product category Ia by the classification of World Health Organization WHO of name Fersacron, Active Ingredient Monocrotofos, for which it has technical justification and letter of communication of Cenipalma.</p> <p>4.6.1 Observation 1 The company has the document TECHNICAL JUSTIFICATION OF THE USE OF AGROCHEMICALS IN THE CULTIVATION OF PALMA OF OIL (JUSTIFICACIÓN TECNICA DEL USO DE AGROQUIMICOS EN EL CULTIVO DE PALMA DE ACEITE) Code: ES-PP-CA-0001 in it, it links the products used in cultivation for both pesticides and fertilizers, however the technical justification that supports the use of all agrochemicals is not described, for the case of the insecticide with active ingredient Monocrotophos the technical justification was observed. For other products the technical qualities of each product are described as a mechanism of action, if it is a translaminar product, of contact or inhibitor of chitin, it is without the technical justification.</p> <p>4.6.3 Observation 2 Although the company has a plan for the reduction of pesticides by biocidal action (fungicides, herbicides, insecticides) it was evidenced that the use of the insecticide with active ingredient Monocrotofos was increased in the last year, according to the evidenced supports it was necessary due to a greater pressure of ML (wilt), by the year 2016 it reached 120 cases total, for the year 2017 from the beginning until the month of July there are 274 cases. Increasing the necessity of the use of this product.</p> <p>4.6.2 No Compliance (New) In the records of aerial application of pesticides the LD50 is not related, likewise in the records brought from the applications in the nursery the Active ingredient and LD50 it is not attached.</p> <p>4.6.5 No Compliance Staff who apply agrochemicals in the nursery area take home the laundry they use during the application of agrochemicals to be washed in their home.</p> <p>4.6.6 No Compliance (New) The area defined for manipulation, docification and preparation of blends for aerial applications does not meet the requirements defined by national legislation. Likewise, there were deficiencies in the topics of storage of chemical substances such as the reuse of agrochemical</p>	
---	--	--

	<p>packaging to store gasoline, lack of signaling of storage areas of fertilizers, non-storage due to product compatibility despite having defined it.</p> <p>4.6.8 No Compliance (New) The aerial applications do not communicate the exact day of the application, it does not take into account the connection of the public roads and other conditions determined in the decree 775/1990</p>	
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>The company has implemented the System of Management in Health and Safety at Work in compliance with National Law 1562/2012 and Decree 1111/2017.</p> <p>It has a comprehensive policy signed in November 2016, which relates the company's compliance with all safety and health issues at work.</p> <p>It has job profiles by work where they determine the conditions of security, medical evaluations, training that each person must have who performs the specific work.</p> <p>To ensure that all employees perform their tasks safely, there is an array of risks and hazards and a matrix of personal protection elements for each of the jobs carried out in the field and in the processing plan.</p> <p>All workers have access to medical services and so do their families by means of the payment that is made to the Health Promoting Entities (EPS), and in the event of an accident or sickness in the workplace they are protected by the ARL Labor Risk Administrator. The payment of these two insurances are national requirements. Additionally they have ambulance service in case it is necessary to respond to an accident in the plantation or the processing plant.</p>	<p>It has a comprehensive policy that includes its commitments to prevent accidents and occupational diseases of all employees, this prevention is based on the identification and assessment of risks and hazards. They provide all the necessary resources for the health and safety of their workers and the development of activities that seek continuous improvement of the Health and Safety System at Work.</p> <p>The program of the health and safety management system SEGURIDAD Y SALUD EN EL TRABAJO PG-PS-S & SO 00 also has a procedure for the identification of risks and hazards S6SO PR PS 02 with which actions are defined to control all risks and hazards Identified.</p> <p>There are indicators of severity rate and accident rate that are reviewed by the general management, additionally all areas know the states of the accident indicators to recognize the behavior for each one of them and take the necessary actions to reduce these indicators , The results of the indicators are also shared with the personal through weekly meetings called COPAC OPERATIONAL COMMITTEE OF CORRECTIVE ACTIONS, for the month of July it has a rate of 7.23% total (own and temporary staff) giving a higher percentage of participation the temporary companies with 10.82%.</p> <p>4.7.4 Observation It has formed the Joint Committee on Safety and Health at Work COPASST, which came into application in May 2017 and meets monthly to improve the health conditions of workers, however does not guarantee the operation of COPASST for workers Of temporary companies that carry out activities within Manuelita SA.</p> <p>4.7.2 No Compliance (New) The farm developed a procedure to guarantee the showers at the end of the day of the people who apply pesticides, however for the herbicide application group located in the farm Yaguarito it has not implemented this procedure.</p> <p>In the tours made by the different areas of the plantation and extractive plant, some situations that represent a risk for workers,</p>	YES/NO

	<p>workshop areas and storage areas of agrochemicals & Lubricants in the plantation, nursery and benefit plant were evidenced. Incomplete spill control kit, 3M half face respirator with 6001 filters for organic vapors exposed to the environment, lack of demarcation of traffic areas in a welding shop, pesticides product in the area of current products, in breach of the procedure defined by The company to handle these products.</p> <p>In accordance with the emergency response resources defined by the company in the Emergency Plan, there were incomplete kits and one with iodine expired since April 2016. In the benefit plant there was an expired extinguisher and a place where it was necessary to install one According to the points defined by the company</p>	
Criterion 4.8: All staff, workers, smallholders and contractors are appropriately trained		
Summary of the findings for 4.8:		
Findings:	Comments:	Compliance
<p>The implementation of a Training Program for all workers of Manuelita SA was evidenced, within which are related the Principles and Criteria of the RSPO. In addition, it has developed mass dissemination strategies as implementation guides, where it describes the RSPO, its importance; Description of each principle and the supply chain.</p>	<p>The company has a training program focused on the knowledge of all its employees on the certifications implemented, including ISO 14001, HACCP NTC 5830 Y Kosher, ISO / IEC 17025 for the laboratory of Biodiesel, RSPO P & C, SCC.</p> <p>Training records were observed in the areas of administration, field and extraction plant during the month of June 2017.</p> <p>It has a person responsible for managing the history of the trainings given to all the staff of the company in the different topics.</p>	YES
Principle 5: Environmental responsibility and conservation of natural resources and biodiversity.		
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		
Summary of the findings for 5.1:		
Findings:	Comments:	Compliance
<p>An Environmental Impact Assessment is documented and the matrix is updated in an annual basis.</p> <p>There is a Plan de Manejo Ambiental (Environmental Management Plan) that groups all programs and developed plans to mitigate negative impacts.</p> <p>There are monitoring protocols in place to monitor the effectiveness of the mitigation measures.</p>	<p>There is a matrix for the identification and qualification of environmental aspects, code MZ – PS-SGA 0005. The matrix includes the following columns: activity, environmental aspects, and description of environmental aspect, environmental aspects, and description of environmental impact, type of aspect, operation condition, and affected resource, criteria of evaluation, environmental qualification, significance, associated legislation, and operational control.</p> <p>For the different process exit a procedure and matrix for the environment aspect and impact:</p> <ul style="list-style-type: none"> - Extraction: MZ PS SGA 005 - Maintenance: MZ PS SGA 0006 - Catering: MZ PS SGA 0011 - Contractor: MZ PS SGA 0014 - General Services: MZ PS SGA 0015. 	YES

	<p>For the mill gaseous emissions and discharge of wastewaters, permits are required and found to be in place. There are water concessions for industrial processes and regarding field operations, concessions for the extraction of superficial water for irrigation and underground water for domestic use are in place:</p> <p>Evidence:</p> <p>water concessions:</p> <ul style="list-style-type: none"> - <u>Resolución PS.GJ.1.2.6.012 (2343)</u> Expediente: 9730-83 - <u>Resolución PS.GJ.1.2.6.012 (2345)</u> Expediente: 97-1870 <p>discharge of wastewaters</p> <ul style="list-style-type: none"> - Resolución PS.GJ.1.2.6.015 (1172). Expediente: 97-3083 <p>Boilers:</p> <ul style="list-style-type: none"> - <u>Boiler 1 and 2</u> Resolución PS.GJ.1.2.64.16 (2199). Expediente: 97-3083 - <u>Caldera Okutech (3)</u>. Resolución PS.GJ.1.2.6.016 (1594). Expediente: 3.37.14.010.003. - <u>Caldera Garioni (5)</u>. Resolución PS.GJ.1.2.6.15 (1368). Expediente: 97-3083. <p>The company has monitoring protocols in place to monitor the effectiveness of the mitigation measures. Some protocols are implemented on a daily basis, monthly basis, semestral basis or other period. Example: Report of Industrial Wastewater Monitoring, by TECNOAMBIENTAL S.A.S. April, 2017.</p>	
<p>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.</p>		
<p>Summary of the findings for 5.2:</p>		
<p>Findings:</p> <p>An HCV assessment was evidenced whit results dated April 2016. HCV s 1, 4 and 5 are present on the Aceites Manuelita grounds. Threaten species of flora and fauna as well as endandgered and endemic fauna species were identified at Aceites Manuelita grounds during the study. The company has accepted the recommendations made by the HCV assessment team and is implementing the recommended HCV management and monitoring. The protection of wild species in general is a stong and implemented policy at Aceites Manuelita S.A. The company prohibits the capture, harm, collect or kill wild species. The workforce has received training regarding the status of RTE species</p>	<p>Comments:</p> <p>An HCV study report for Aceites Manuelita S.A. dated April 30, 2016 was delivered by the Conservación de la Biodiversidad en Zonas de Cultivo de Palma Project. Technical cooperation agreement between the IDB and Fedepalma. Date of the evaluation: Septiembre 2014 – Marzo 2016 Area under study: 8162 ha Total of the área for HCV management: 1218 ha Reults starts on Page 33</p> <p>HCV 1, 4 y 5 were identified on the grounds of Aceites Manuelita S.A.</p> <p>As HCV 1 the following number of species per class are considered:</p> <ul style="list-style-type: none"> - -2 especies of flora under certain degree of threat. - 10 endangered species of mammals listed under IUCN 	<p>Compliance</p> <p>YES/NO</p>

	<ul style="list-style-type: none"> - Species of endemic amphibians. - Presence of 9 species of migratory birds - 20 species of fish. <p>HCV 4. Present. Ecosystemic services. Quality and Quantity of Water. HCV 5. Hidric resource. Water springs. 71.7 ha at Samaria farm.</p> <p>The company accepted the recommendations made by the HCV assessment team and it is implementing the management and monitoring recommended actions. Letter dated may 31 st., 2016 directed to Proyecto GEF; Paisaje Palmero Biodiverso where Aceites Manuelita S.A. accepts the HCV report results and accepts to implement the team recommendations. Signed by Leonardo Millán Penna (manager of productivity and environment).</p> <p>The company has started a programme to educate the workers regarding the status of the RTE species. During field visits numerous metal sign were observed on the field with the drawings of endangered species and phrases communicating the importance of conserving the species and the prohibition to hunt and to fish</p> <p>Additionally, during field visits and interviews to field workers, it was evidenced that 100% of the interviewed workers have received training regarding wildlife and endangered species and are well aware of the prohibition to hunt, fish, collect and or harm wildlife on the field</p> <p>5.2.4 No Compliance (new): at Audit time, the Company's Environmental management department doesn't count with a continue monitoring plan of AVC species report the Company's Environmental management department does not count with a continue monitoring plan of HCV species report (HCV dated 30 April/2016).</p>	
Criterion 5.3: Waste is reduced, recycled, re-used and disposed of in an environmentally and socially responsible manner.		
Summary of the findings for 5.3:		
Findings:	Comments:	Compliance
<p>Waste products and sources of pollution at mill, plantation and offices are identified.</p> <p>There is proper management of polluting sources and disposal of waste products including responsible disposition of empty agrochemical containers.</p> <p>There is a documented and implemented waste management program Programa de gestión ambiental / Residuos. PGIR Plan de gestión Integral de residuos sólidos y peligrosos.. Code PR PS SGA 0004 Version 01, 20 folios.</p> <p>There are records of waste disposal through approved and licensed collectors.</p> <p>There is recycling of waste as Empty Fruit Bunches (EFB), effluents and sludge from water treatment systems are composted and use as fertilizers</p>	<p>All waste products and sources of pollution shall be identified and documented.</p> <p>The PGIR, Plan de Gestion Integral de Residuos Sólidos y Peligrosos, Code PR PS SGA 0004 Version 01, 20 folios and contains general objective, specific objectives, goals, identification of waste, and management and disposition for each type of waste. Waste generation and disposition are monitored through the Aceites Manuelita S.A. environmental indicators.</p> <p>There are records of the delivery of empty agrochemical containers and waste generated.</p> <p>Examples:</p> <p>Colecta document, code CERCOL 1118, waste of post-consumption of pesticide 1030 Kg, date July 2017.</p>	YES

Criterion 5.4: Efficiency of energy use and use of renewable energy is maximised.		
Summary of the findings for 5.4:		
Findings:	Comments:	Compliance
<p>The company count with different cogeneration projects.</p> <p>A plan to optimize the use of biomass energy is in place and Manuelita Aceites y Energia S.A. is a model and leading company in the generation of energy coming from the palm oil extraction activity</p>	<p>Two biomass energy projects are evidenced:</p> <ul style="list-style-type: none"> - Electricity generation from biogas - Steam generation from rachis (future project). <p>The energy efficiency plan is based in biomass utilization (biogas, fiber, EFB and shells). 100 % of fiber and shells generates energy for the boilers diminishing the consumption of other energy sources.</p> <p>The tow cogeneration projects will allow the energy auto-catering and the surpluses near to 33GWh/year. Energy sufficient to supply a population of 35000 habitants</p> <p>The Energy production from biomass project from January 2015 to October 2016 was 4031072 kWh has been delivered to the network.</p> <p>The renewable projects permit emission reduction of CO2 equivalent.</p>	YES
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 regional best practice		
Summary of the findings for 5.5:		
Findings:	Comments:	Compliance
<p>The use of fire is not permitted at any agricultural or waste disposal activity on the Manuelita Aceites y Energia S.A. operation.</p>	<p>There was no evidence that fire has been use at any land preparation or waste management activity</p>	YES
Criterion 5.6: Plans to reduce pollution and emissions, including greenhouse gases, are developed, implemented and monitored.		
Summary of the findings for 5.6:		
Findings:	Comments:	Compliance
<p>All polluting activities has been analyzed and pollutants and GHG identified:</p> <ul style="list-style-type: none"> - Mill effluents - Boiler emissions - Waste -Fuels <p>Plans to reduce pollutants and GHG are documented and implemented. Periodic monitoring of pollutants and GHG is done. Water and air quality analysis, MZ PS SGA 0001.</p> <p>Operational reports of potentially contaminating activities are presented on an annual basis to the Ministry of Environment</p>	<p>In the matrix of identification and qualification of environmental Aspects, code MZ PS SGA 0001 all polluting activities are identified including gaseous emissions and effluents. As seen in the matrix several diferente activities contributes with gaseous emissions afecting the quality of air: personnel transportation, waste transportation, fruit transportation, diferente process stages at the mil etc.</p> <p>Identified environmental impacts generates management programs or plans as the emissions management program, management of fuels, biomass energy program and waste management program. The persons with overall responsibility on the implementation of management plans at mill level is Carlos Echeverry (mill manager) and Jhonny Mojica and on the field, Alex Martínez, field manager.</p> <p>As a result and to diminish the negative impacts , Aceites Manuelita S.A. installed the biogás plant in 2013 where methane from POME are captured diminishing the CO2 equivalent emissions and generating energy for the manuelita own activities and to sell to the electric network.</p> <p>Two biomass energy projects are evidenced:</p> <ul style="list-style-type: none"> - Electricity generation from biogas - Steam generation from rachis (future 	YES

	<p>project).</p> <p>The energy efficiency plan is based in biomass utilization (biogas, fiber, EFB and shells). 100 % of fiber and shells generates energy for the boilers diminishing the consumption of other energy sources.</p> <p>Measurements are performed with Palm GHG Version 3. View data in Summary report .. table 1.12</p>	
Principle 6: Responsible consideration of employees and of individuals and communities affected by growers and mills.		
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		
Summary of the findings for 6.1:		
Findings:	Comments:	Compliance
<p>Social Impact Assessment Manuelita Oils S.A. Agrobiz 2014. Sustainable Business. This document is the base line for 2015 - 2019</p> <p>The process has been participatory and documented in a General report, including methodology and action plan. The evaluation was done with the participation of interested or affected parties.</p>	<p>All aspects are included. 7 lines were developed: Work and Income, Education and Training, Health and Food, Housing, Family and Community Savings and Credit, Recreation and Culture.</p> <p>There is a social team that is in constant contact with the community and updates the information and requirements of the community.</p> <p>Evidence: Suppliers meeting, date 27 June 2017</p>	YES
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		
Summary of the findings for 6.2:		
Findings:	Comments:	Compliance
<p>MANUELITA Aceites y Energia S.A count with open and transparent channels of communication and consultancy to associated farmers, local communities and stakeholders. The effectiveness of communication methods was verified through interviews performed to communities leaders (15/08/2017).</p> <p>The company has a list of stakeholders, grouped by customers, communities, banks, transport service providers, institutions and fruit suppliers. All of them have registered: company name, contact, job title, telephone number, address and email.</p> <p>The Company has a Procedure for the reception of requirements, claims provided of the internal and external people (PS-RH-PR05).</p> <p>In addition, keep updated a MATRIX PQRS where is compiled monthly all communications including name, kind of request/claim, open date, tracking and close date.</p> <p>The official responsible for systematizing the information requests, responses and complaints is Maximiliano Medina (Quality Specialist), he also has a specific responsibility to address complaints about products and environmental topics.</p>	<p>The SOP has been developed jointly with communities and stakeholders was communicated and socialized for the actors using an appropriate languages.</p> <p>Astrid Constanza Cusba (Head of CSR) is responsible for providing information to local communities, local authorities , collaborators on social issues.</p> <p>Was visited three communities(Dinamarca, Palmera and Surimena) and five stakeholders was interviewed. the areas communities were visited observing all the support that the company gives for the houses construction, improve facilities, training , etc.</p> <p>The community people come to talk to the Manuelita Social team, sharing their progress, their needs and various issues (verified the good relationships between the surrounding communities and Manuelita Aceites y Energia</p>	YES
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		
Summary of the findings for 6.3:		
Findings:	Comments:	Compliance

<p>There are documented procedures established by Aceites Manuelita and communication channel to receive complaints, questions, suggestions, compliments and others commentaries. <i>Complaints Reception and Treatment Procedure</i> (PR-PS-SGC-0002).</p> <p>The socialization process has been done through the <i>Sustainability brochure. Our Strategy</i>. Also on the web there is a way to place a complaint or claim http://www.manuelita.com/contacto/ and http://www.manuelita.com/linea-etica/.</p> <p>Was evidenced documents related with requesting and claimes.</p>	<p>There are documented procedures established by Aceites Manuelita and communication channel to receive complaints, questions, suggestions, compliments and others commentaries. <i>Complaints Reception and Treatment Procedure</i> (PR-PS-SGC-0002).</p> <p>The socialization process has been done through the <i>Sustainability brochure. Our Strategy</i>. Also on the web there is a way to place a complaint or claim http://www.manuelita.com/contacto/ and http://www.manuelita.com/linea-etica/.</p> <p>Was evidenced documents related with requesting and claimes.</p>	YES
<p>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</p>		
<p>Summary of the findings for 6.4:</p>		
<p>Findings:</p> <p>Does not apply. Nowadays there are not exists or asked agreements or negotiations among Company and communities.</p>	<p>Comments:</p> <p>However, the company has the appropriate methodology for processing and document if necessary. <i>"Procedure for customary rights assurance and resolution of conflicts with communities in the influence area"</i></p>	YES
<p>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.</p>		
<p>Summary of the findings for 6.5:</p>		
<p>Findings:</p> <p>The salary value agreed exceeds the salary value defined by the Colombian legislation.</p> <p>Employment conditions set out in an employment contract which specifies: date of admission, wages hours and working all Colombians legal requirements.</p> <p>The company pays every fourteen days to operational staff (field and plant) and biweekly administrative staff.</p> <p>All interviewed employees had confirmed salaries / payments according with the law and previous agreements, made with the company and established on their work contract.</p> <p>For staff piecework (cane cutter, work pruning, fertilizing, weed control irrigation) if the income is less than the basic salary of the company an adjustment is made to ensure their wages; established by this collective agreement with trade unions (SINTRAGRACO and SINTRAIMAGRA).</p> <p>All employees interviewed had confirmed the payment according with the law and previous agreement made with the company and</p>	<p>Comments:</p> <p>In Colombia the legal minimum monthly wage is 737.717 pesos. It was evident that Manuelita Oils guaranteed minimum wage paid in the lower category. Was evidenced at the field interview that employee- category 1 receive by month \$882000 aprox. All workers are payments by electronic transfer, not paid cash. It is delivered proof of confidential payment containing the following information: partner code, name, date, work area, accruals (income) , deductions expenses) and net pay.</p> <p>The paychecks are issued monthly on the listing of all discounts. Employees receive and are reported in the local language.</p> <p>Evidence: proof of payment of Mr. Eduard Peña Guerrero, 25.07.2017.</p> <p>Was evidenced in Aceites Manuelita S.A provides adequate infrastructure and educational opportunities for their employees. health services, leisure options and educational development programs (school, adult education).</p> <p>Was evidenced at the internal and communities interviews how Manuelita helps</p>	YES

<p>considering their work contract.</p> <p>Evidential document: All new colaborator received a complete document which described the benefit offered by the Company.</p> <p>According to interviews and sites visited (hotels, camps), have conditions of cleanliness, higiene and infrastructure adequated. The accommodations have potable water.</p> <p>Water quality is monitored according to the law every six months. Analyses were reviewed and found in compliance with potability parameters. (test report: sample number-1016-17. Sample date:25th jun-2017.)</p> <p>The company provides meals (breakfast, lunch and dinner) field staff, plants and administration through casinos (canteens) that meet the highest standards of hygiene and quality. The workers are satisfazed with te suppliers.</p>	<p>and works to improve the life conditions of their people.</p>	
<p>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</p>		
<p>Summary of the findings for 6.6:</p>		
<p>Findings:</p> <p>The company included in the <i>Code of Ethics</i> the declaration of free association. And this information is available to the public at the Manuelita web page, going to the report "Sustainability 2015-2016".</p> <p>Was evidenced that Manuelita respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively.</p> <p>The evidence is the existence of two unions: Sintragraco and Sitraimagra.</p> <p>Statement recorded in the Plan for Economic Sustainability and Long-Term Financial reporting the free recognition for association with local unions. The Collective Bargaining Agreement document free recognition for association 2017/2020 included the with local unions too.</p> <p>According to the interviews most of the workers doesn't have interest to look for associations but they manifested fill free to make this kind of decision when they require</p>	<p>Comments:</p> <p>Orlando Florez, Human Resources Manager is a responsible to manage the relationship and keep track of communications and meetings with the two existing unions in Manuelita.</p> <p>The meeting are registred in minuts. The meeting between the parts happened each month and during work hours. Last meeting was in 5th July-2017 at the Villavicencio city(State capital)</p>	<p>Compliance</p> <p>YES</p>
<p>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.</p>		
<p>Summary of the findings for 6.7:</p>		
<p>Findings:</p> <p>In the <i>Labor Code of Colombia</i>, in the <i>Working Rules</i> and the <i>Code of Conduct</i> of the company's requirement minimum working age and not hiring minors stable.</p> <p><i>Code of Conduct</i>, enunciating No child labor: "Manuelita Oils and Energy in the forcefull rejection of any form of explotation and child or forced labor of children and girls.</p>	<p>Comments:</p> <p>The Company have a fruit suppliers web (extranet), with access limited, each one of them has its own user.</p> <p>The web one the ways that Manuelita take advantage to sensitize the farmers to non-child labor.</p> <p>Was evidenced Memorandum 002-17 to fruit suppliers and the subject refer a</p>	<p>Compliance</p> <p>YES</p>

<p>In the Policy of Selection (Human Resources): Manuelita conditions the process not to consider minors, according to the established in the legal framework of the country, the international declaration of the child rights and the conventions of the international labor organization.</p>	<p>Procedure to follow in the case of Fruit supplier do not comply with child labor policy.</p> <p>In the interviews and during the stay in Manuelita did not show minors working in the operational or administrative areas.</p> <p>Only one child was identified at the farmers fruit supplier to Manuelita.</p> <p>Evidence: Juan Diego Meneses (11 years old). LA LAGUNA farm. Currently the child is inserted in the education system.</p>	
<p>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.</p>		
<p>Summary of the findings for 6.8:</p>		
<p>Findings:</p>	<p>Comments:</p>	<p>Compliance</p>
<p>The <i>Code of Conduct</i> these statements are included in the <i>Equal Opportunities</i> section, where it is stated In Manuelita Oils and Energy have to promote equal opportunities for men and women, no person is discriminated against by cultural diversity, on race, sex, national origin, gender, race, religion, disability, sexual orientation or other status(Art. 13 Constitution of Colombia/ 1991 Policy, National Policy for gender Equality.</p> <p>In all interviews in agricultural and industrial areas with men and women questions were asked regarding discrimination, abuse, harassment of all kinds and there was no report about any discriminatory practices.</p> <p>Was evidence the selection process, hiring and promotion of employees are based on skills, abilities, health conditions and qualities required for available jobs."</p>	<p>Evidence: In the interviews in the field and administrative áreas was identified some people from other regions as a Atlantic Cost, Valle del Cauca and Boyaca.</p>	<p>YES</p>
<p>Criterion 6.9: There is no harassment or abuse in the work place, and reproductive rights are protected.</p>		
<p>Summary of the findings for 6.9:</p>		
<p>Findings:</p>	<p>Comments:</p>	<p>Compliance</p>
<p>There are written policies and procedures to prevent sexual harassment and other types of violence at Aceites Manuelita as well as to protect reproductive rights. This policy it has been implemented and communicated to all levels of the workforce.</p> <p>The policy is included in Inyternal Regulatios (Chapters XV and XVI/ Articles 66 and 67), Manuelita <i>Code of Conduct</i> (Appendix 1). Manuelita has a <i>Committee for Gender Equality</i> and Committee for Coexistence who works to attend and solves harassment of all kind and communicate clearly to the workers that kind of behavior is not tolerated at Manuelita.</p> <p><i>Reception and Treatment of Complaints Procedure</i> (PR-PS-SGC-0002) aims to: Define activities for reception and treatment of complaints, requests, suggestions and / or requests from interested</p>	<p>Manuelita Aceites y Energia SA have some mechanism for workers to complain anonymously. Some of them are:</p> <ul style="list-style-type: none"> • WEB- www.manuelita.com. servicioalcliente_aceites@manuelita.com (Writing communications). • Ethical Line lineaetica@manuelita.com Phone number: 018000-940043 • Committee of gender (how report your case?) jennisel.echeverria@manuelita.com Astrid.cusba@manuelita.com Phone number: (8)6611666 ext: 2208-2304-2248. • Verbal Communications <p>The Company has used several means to ensure that this information are know by collaborators such as Web, brochures, billboards, banners, inforatives meetinf, etc.</p>	<p>YES</p>

<p>parties related to products and services concerning the environment safety occupational health and community.</p> <p>In all interviews performed at field and mills, and where men and women were interviewed and asked about discrimination, abuse and harassment of all kinds, workers were clear manifesting that that kind of behaviour is not tolerated at Agropalma.</p> <p>in all interviews to men and women at the agricultural and industrial areas were asked regarding discrimination, abuse, harassment of all kinds and there was no report about any discriminatory practices.</p> <p>Through interviews with women working in the agricultural and industrial areas Manuelita was found that the rights to maternity leave are aware of them and that the company complies with the grant of six months license.</p>		
<p>Criterion 6.10: Growers and mills deal fairly and transparently with smallholders and other local businesses.</p>		
<p>Summary of the findings for 6.10:</p>		
<p>Findings:</p> <p>There are a <i>Policy Purchase fresh fruit bunch of Palm Oil</i>.</p> <p>The policy established and communicated to the Contract RFF providers Formula for Calculation of price per ton of FFB.</p> <p>This formula is based on the price per ton of palm oil in the domestic Market. The previous value will apply the percentages established by the Manuelita Policy, according to the age criteria crop, genetic material, extraction potential and crop health status, as well as other specific conditions established in the contracts, commercial deals with each supplier.</p> <p>The resulting value will apply the discount fee <i>Palmer Development Fund</i> and assignments or compensations established monthly by the Company.</p>	<p>Comments:</p> <p>Contracts shows that the company's business relationship with the growers supplying FFB is transparent, with the disclosure of the price to be paid, production delivered, possible discounts based on the purchase of inputs, etc.</p> <p>Evidence (Revised contract)</p> <p>Alcira Sanchez- Farm Santa Bárbara contract: No.2012-0017 (05/03/2012). Valid: 20 years.</p> <p>Through Communications between the parts was evidenced that Manuelita has a fairly close relationship with their fresh fruit supplier.</p> <p>Different mechanisms of communication and information have been authorized to attend a relationship: technical visits, meetings with suppliers, press and through the creation of Portal such Provider (Palm Oil): https://www3.manuelita.com/proveedores/</p> <p>it is reported: "Manuelita defined as partners to our suppliers of agricultural raw material strategic for the development and sustainability of the where business.</p> <p>Agreed payments are made in a timely manner.</p>	<p>Compliance</p> <p>YES</p>
<p>Criterion 6.11: Growers and mills contribute to local sustainable development wherever appropriate.</p>		
<p>Summary of the findings for 6.11:</p>		
<p>Findings:</p> <p>Manuelita Aceites y Energia SA focuses its efforts on local development through education, and contributes economically with materials to improve several educational institutions and similar infrastructure in their influence area.</p> <p>Education and job opportunities has been appointed as one of the deficiencies in the area</p>	<p>Comments:</p> <p>From these dialogues the company has developed four lines of social action: housing, health, and income supports (independent women)</p> <p>Evidences (visit to communities on 08.15.2017)</p>	<p>Compliance</p> <p>YES</p>

<p>through several social studies.</p> <p>The Company conducts some formal <i>Dialogue meetings with Communities</i> each year. However, was evidenced through interviews and writing communicationst that ther is a social team in permanent contact with the community and update the information and requirements of the community.</p>	<p>Improving life conditions:</p> <ul style="list-style-type: none"> - <u>Villas de Surimena Project</u> (82 houses building with the total support of Mnauelita and the participation of the own community involved (promoting collective work). - <u>Giving support for their agriculitoral partners</u> Technical Assitance for Farm Guamitos. <p>Subject: Nutricional fertilization plan for the Farm Guamitos plantation. Report of Eng.Diego Molina- 1 trimester (2017).</p>	
<p>Criterion 6.12: No forms of forced or trafficked labour are used.</p>		
<p>Summary of the findings for 6.12:</p>		
<p style="text-align: center;">Findings:</p> <p>All workers interviewed during the audit (field and administration areas) did not mentioned any issues related with forced or trafficked labour and all of them are at work at will.</p> <p>There is no practice of replacing contracts in Manuelita. This practice is not allowed by law and found through interviews the absence of such a practice.</p> <p>In order to know the satisfaction of the new collaborators, Manuelita has a <i>policy of adaptation to the position</i> and its procedure is applied to newly hired workers, be they migrants, local, temporary or directs</p>	<p style="text-align: center;">Comments:</p> <p>Manuelita not hired temporary workers from other countries.</p> <p>Currenty the Company haven´t foreign worker in the Company.</p> <p>The workers interviewed stated that they are satisfied with their work schedules.</p> <p>Evidence: (about force or trafficked labor) Interviewed (08.15.2017): Luis Alberto Golu- Several trades AMSA Company time: 5 years Evidence: (about position adaptation) Collaborator: Robinson Arenas Contreras Position: Head of warehouse Admission date: 08.19.2016 Position time: 7 months Fullfillment date: 10.03</p>	<p style="text-align: center;">Compliance</p> <p>YES</p>
<p>Criterion 6.13: Growers and millers respect human rights.</p>		
<p>Summary of the findings for 6.13:</p>		
<p style="text-align: center;">Findings:</p> <p>The Manuelita Code of Conduct available for all collaborators (Pag.16 states): " recognizes and respects the Universal Declaration of Human Rights. Discrimination based on race, color, religion, creed, national origin, gender, age, sexual orientation or physical condition is a Violation of Human Rights.</p> <p>The Company develops it activities in accordance with the Universal Declaration of Human Rights (UN, 1948) and the ILO Declaration on Fundamental Principles and Rights at Work (ILO, 1998).</p> <p>Aceites Manuelita S.A has worked in different activities to adhere to the International HR Norms).</p> <p>The Security and Suveillance Services of Manuelita, is conform by direct employes, who was hired following the Policy and Procedure of Process Selection.</p> <p>Aceites Manuelita S.A has worked in different activities to adhere to the International HR Norms.</p>	<p style="text-align: center;">Comments:</p> <p>During interviews with employees of the agricultural and adminstratives areas, it showed that Aceites Manuelita implements its policy related to human rights, offering decent working conditions, absence of discriminatory practices, absence of child and slave labor, and payment of all labor rights to their employees.</p> <p>In addition, to the outsourced employees was noted in interview that subcontractors provide adequate conditions for work with food, water, etc. and Manuelita offers its infrastructure for their use, as well as supervision to these companies to ensure that employees receive all their labor rights provided by law.</p> <p>Evidence (about Subcontractor). Food Supplier: Compas Group Services Colombia S.A Signed Contract: 11.20.2105 Date renovaded: 05.01.2017 Survey of Customer satisfaction (April/2017) Company hired by Compass: KALEIDOSKOPIO Result: Positive</p> <p>Evidence: (community workshop) On July 5/2017 Workshop subject: The Company held a Human Rights Workshop to raise awareness among community leaders in Manuelita's</p>	<p style="text-align: center;">Compliance</p> <p>YES</p>

	zone of influence about knowing, respecting and defending Human Rights (participants: 13). Evidence: Security Coordinator Interview) Daniel Arturo Sanchez Fernandez Signed Contract: 09.17.2013 Income: COP\$ 3.000.000	
Principle 7: Responsible development of new plantings.		
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		
Summary of the findings for 7.1:		
Findings:	Comments:	Compliance
According to evidence from the previous year in the study LUCC 2005 to 2015 which was validated by the RSPO, the plantation has not developed new plantations, has not increased the production areas in the last year and has the procedures necessary to develop in case new plantations are generated.	The company has not generated new plantations within its production system and has the necessary procedures to develop in case new plantations are generated such as: PR-PS - ID-0003 STUDIES TO ESTABLISH OIL PALM PLANTING; PR-PS-ID-0004 SELECTION OF LANDS FOR NEW PLANTATIONS(ESTUDIOS PARA ESTABLECER LA PLANTACIÓN DE PALMA DE ACEITE; SELECCIÓN DE TIERRAS PARA NUEVAS PLANTACIONES); identification of environmental aspects and impacts PR-PS-SGA-0001, as well as matrices of aspects and impacts where the environmental risks of the company are identified. To generate work strategies that allow it to respond adequately in case it may need it, it has procedures to establish new plantations and land selection. In addition, there have been tasks evaluating social impacts and where they are linked to different stakeholders such as: communal leaders (communal action boards); high school teachers; religious authorities; community mothers; nurses; local authorities; workers' companies; trade union representatives; FFB suppliers; environmental authorities (Cormacarena); Fedepalma	YES
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		
Summary of the findings for 7.2:		
Findings:	Comments:	Compliance
Manuelita Aceites y Energia has developed different analyzes to establish the aptitude of the soils, up to the moment of the visit it has 7,346.74 ha mapped. Within the evaluated parameters we have: organic matter content, slope of the land, erosive or susceptible to erosion zones, areas retaining moisture to establish water levels. In addition to defining a procedure for the development of new plantations called SELECCIÓN DE TIERRAS PARA NUEVAS PLANTACIONES PR-PS-ID-0004, which includes: Evaluation of characteristics of the region, Evaluation of the characteristics of the land, Schemes of land management and High Values Of HCV Conservation. Until the time of the audit visit and within the results of the evaluations carried out, there was no evidence of fragile soils in the company's land.	Manuelita Aceites y Energia has determined the assessment of soil fragility by the methodology of CENIPALMA determined in 2005, this is posed by soil cartographic units. In the studios the origins of soils based on alluvial formations of the eastern mountain range are determined. At the time that renovations are required or new plantings are based on the following documents PR-PP-CA-0023 SIEMBRAS NUEVAS Y RENOVACIONES DEL CULTIVO DE PALMA DE ACEITE PR-PS--ID-0003 ESTUDIOS PARA ESTABLECER LA PLANTACIÓN DE PALMA DE ACEITE PR-PS-ID-0004 SELECCIÓN DE TIERRAS PARA NUEVAS PLANTACIONES It is determined to perform topographic studies performed every 30 meters and	YES

	<p>perimeter lines every 25 cm. These studies must be carried out in the areas where the renovation is to be carried out, thus guaranteeing the use of contour lines for drainage and irrigation, as well as maintaining distances to the natural ecosystems present in areas such as main rivers and secondary.</p> <p>PR-PS-ID-0004 SELECCIÓN DE TIERRAS PARA NUEVAS PLANTACIONES establishes Assess the social risks for not developing palm oil crops in areas of indigenous or negritude reserves also in forest or natural reserve areas, or in areas of conflict or land tenure problems. They assess natural hazards so as not to develop oil palm crops in areas of flood, peat, risk of erosion or in areas at risk from hurricanes. To recognize the characteristics of the soils as: texture, depth, chemical and physical properties.</p>	
Criterion 7.3: New plantings since November 2005 have not replaced primary forest or any area containing one or more high Conservation Values		
Summary of the findings for 7.3:		
Findings:	Comments:	Compliance
<p>The plantation counts on their last plantings from the years 2005, 2007 and 2009 To establish the need to generate a compensation plan carried out a LUCC study approved by the RSPO in June 2016, determining that it was not necessary to develop a compensation plan.</p> <p>Within the training program carried out by the plantation in the first implementation of RSPO standard in principle number 5 it identifies which areas are of high conservation value and identifies 4 rare species seen in these areas El Yaguarundi (Puma yagouarundi), El Cachirre (Paleosuchus Trigonatus), the Monkey Squirrel (Saimiri), the Socay (Callicebus cupreus discolor), for this year there is a document called PLANIFICACIÓN 2017 DIVULGACIÓN DE CARTILLA DE RSPO Y SCC PARA PERSONAL OPERATIVO CAMPO, it is determined to carry out training in subjects of Environmental Responsibility and conservation of natural resources and biodiversity for the first two weeks of November. Similarly, during the induction of the staff in the RSPO certification, the environmental commitment of the company and the policies of protection of the fauna and flora present in the plantation are reported.</p>	<p>The technical area has records of the dates of preparation and sowing of each lot, just as it has defined the lots and blocks where new plantations were established</p> <p>In procedures PR-PS-ID-0004 SELECCIÓN DE TIERRAS PARA NUEVAS PLANTACIONES; PR-PP-CA-0023 SIEMBRAS NUEVAS Y RENOVACIONES DEL CULTIVO DE PALMA DE ACEITE; PR-PS--ID-0003 ESTUDIOS PARA ESTABLECER LA PLANTACIÓN DE PALMA DE ACEITE</p> <p>It is linked to the realization of studies of high HCV conservation values prior to the establishment of new plantations. So far only evaluations of high conservation values and work plans have been carried out in production areas of Manuelita Aceites y Energia, since no new cultivation areas have been generated, only renovations.</p>	YES
Criterion 7.4: Extensive plantings on steep terrain, and/or on marginal and fragile soils, are avoided.		
Summary of the findings for 7.4:		
Findings:	Comments:	Compliance
There was no evidence of peat soils in plantation areas.	Please review the description of the soils of Manuelita Oil and Energy Plantation in criterion 7.2	YES
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		
Summary of the findings for 7.5:		
Findings:	Comments:	Compliance
The plantation is in its own land validated in certificates of freedom and tradition. They were acquired through purchase and sale contracts.	Please check the description in criterion 2.2	YES
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.		

Summary of the findings for 7.6:		
Findings:	Comments:	Compliance
There are no leased lands, legal or customary rights by third parties.	The land on which the plantation is located was acquired through a purchase and sale contract, has a public deed and a certificate of freedom and tradition where the owners and sales of each property can be evidenced through history	YES
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		
Summary of the findings for 7.7:		
Findings:	Comments:	Compliance
The company has a policy of non-use of fire for land preparation and no other agricultural activity.	During the audit the use of fire was not evidenced for any agricultural production work, during the interviews it was confirmed that it is prohibited to generate fires.	YES
Criterion 7.8: New plantation developments are designed to minimise net greenhouse gas emissions.		
<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>		
Summary of the findings for 7.8:		
Findings:	Comments:	Compliance
There are procedures and instructions aimed at minimizing greenhouse gas emissions in new planted areas and areas already planted.	Environmental impact assessment MZ-PS-SGA-0013 is used for each of the work carried out by the plantation, which assesses the activities that generate impact on their greenhouse gas emissions, fertilization, machinery and Loss of plant cover. It has the procedure IDENTIFICACIÓN DE ASPECTOS AMBIENTALES Y EVALUACIÓN DE SIGNIFICANCIA PR-PS-SGA-0001	YES
Principle 8: Commitment to continual improvement in key areas of activity.		
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		
Summary of the findings for 8.1:		
Findings:	Comments:	Compliance
The plantation within the implementation of the RSPO certification has generated different mechanisms of monitoring and improvement that allow showing the improvement in its compliance. It has waste management programs, internal audits, pesticide reduction and greenhouse gas emissions assessments.	At present there are monitoring indicators to show the reduction of pesticides in the production system, since the year 2014 there are data that allow to see the reduction for the use of fungicides and herbicides. It has determined to carry out evaluations in forms of application and technological packages to minimize the use of insecticides, the previous one in head of the Department of Investigation & Development. Environmental Impacts are evaluated from the PYMA department, which analyze each activity and develop strategies to minimize these impacts, it has indicators of fuel consumption, generation of energy through biogas produced by the effluents of the benefit plant. As a strategy it has determined the mega 2020 where Manuelita Aceites y Energia is envisioned as a leading company in the palm oil sector in Latin America for its business model based on economic, social and environmental sustainability Reaching: -An equity value of USD350 million and	YES

	<p>annual sales of USD250 million</p> <p>-Its products reduce environmental impact, are made from renewable sources, are used responsibly natural resources and conservation of biodiversity</p> <p>-It has made a significant contribution to the well-being of employees, and the community in general.</p>	
RSPO Supply Chain Certification		
Supply Chain Module		D – Identity Preserved / E - Mass Balance
Findings:	Comments:	Compliance
Description		
<p>The mill receives and processes FFB coming from its own 18 RSPO certifiable farms as well as from 70 uncertifiable independent growers farms. There is no separation on time or space for the processing of certifiable and uncertifiable fruit reason why the mill is going to be certified under the Mass Balance model.</p> <p>The company keeps daily records of the amount of certifiable fruit and non certified fruit entering the mill as well as the quantity of mt of certifiable oil produced.</p> <p>Note: certifiable refers to the FFB coming from the own Manuelita Aceites y Energia farms which are the farms that will be included on the mill certificate as uncertifiable refers to the FFB coming from the external growers.</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"> - CPO = 26.601,617 metric tons (MB) - PK = 5.906,076 metric tons (MB) - <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>	YES
Documented Procedures		
<p>There are documented procedures and formats to ensure the correct implementation of the Mass Balance supply chain model Maximiliano Medina Camacho quality specialist is the responsible person for the implementation of the RSPO standards in the mill and demonstrated a sound knowledge of the procedures to be followed.</p> <p>There are documented procedures in place, which explains what type of information has to be registered at the FFB reception points and there is a person in charge of statistics that keeps control of the daily volumes of certifiable and non certifiable fruit entering the mill and the corresponding volume of certifiable oil produced.</p>	<p>It was found that the procedures are fully implemented and that the personnel have sound knowledge of the RSPO and SCC standard and how to performed the required activities.</p>	YES
Purchasing and goods in		
<p>The company receives certified fruit as well as non certified fruit . The origin of fruit is recorded on the scale at the mill reception point. Only the volumes of fruit coming in from the Manuelita Aceites y Energia S.A. farms are classified and recorded as certifiable as the independent growers that delivers fruit to the mill are not certifiable yet.</p> <p>Overproduction has not occurred yet but the mill is aware that in case of overproduction of certified fruit, it should be comunicated to the CB.</p>	<p>There are daily controls reporting the amount of certified fruit and uncertified fruit entering to the mill.</p>	YES
Record keeping		
<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.</p> <p>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</p>	YES

	<p>entering the mill, volume of FFB processed at the mill and final inventory of certifiable FFB at the mill.</p> <p>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 .</p> <p>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>	
Processing		
There are no outsourced activities in the production of oils at Yaguarito and Manavire mills, The Yaguarito mill has a capacity of 75 mt/hour and in the 12 months processed a total fo 359414,520 mt of FFB from which 123118,980% corresoponds to rspo cerificable fruit (own fruit).	The only process run at the mill is the extraction of CPO form oil palm FFB. The great majority (almost all of the CPO goes to the Manuelita Aceites y Energia, Biodiesel plant and PKO is sold to different traders of customers	YES
RSPO Rules on Market Communications and Claims		
Claims & Trademark use		
No unapprover claims by the company were detected	No unapproved claims made by the company were detected	YES
4.2 Non conformity registers.		
<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.</p> <p>Major non-conformities raised during a main assessment will prevent the certification body from making a positive certification decision for the concerned units/products.</p> <p>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>		

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

4.2.2 New non-compliances raised at this audit	
NC number	001
Date raised	17/08/2016
Major or Minor	Major
Reference of standard	4.6.2
Standard requirement	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) shall be provided.

Evidence of non-compliance	The application register for the farms, Manuliva, El Viso and Castellana against Leptopharsa has a date of application on August 1. The product NILO-REDUX, in the application registers REPORT OF AIR SPRAY ASPERATION FR-PP -CA-0053,(which is the supporting document of the application), does not link the active ingredient of the products, this information is obtained through the SIAGRI program and despite reviewing the two sources of information to determine the pesticide applications, the LD50 is not associated. In the nursery area an application on April 1, 2017 was evidenced with the product Kompessor. DL50 was not associated in the register Journal of agrochemical application in the nursery, the active ingredient. The format registers the swimming pools (area of application) And number of applications per day. According to the follow-up of the Carbendazin product applications, the last application was July 8, 2017, and has the same information missing as the report linked to the product Kompessor. The application of Monocrotophos on May 11, 2017 was validated, and according to the report from SIAGRI it is associated to the amount used: 39,916 Lt. The application data was selected by using the Data entry report of Payroll and ties the lot information pointer report and links the lot , the number of blocks of applied palms and the area that represents the number of treated palms. However, there is no relationship between the other data requested in this requirement (active ingredient, amount applied per Ha, LD50),
Date of closing:	<p>10 september 2017</p> <p>through the corrective action code FR PS SGC 0007/#03, received by the lead auditor on September 10/2017, The company will correct the non conformitu through the following action:</p> <ul style="list-style-type: none"> • Improve and modify the format of interventions with agrochemicals of active ingredient information, LD50, treated area, dosage, number of applications, all required legal and regulatory requirements <p>The foregoing writing shall be performed on the date of September 15, 2017</p>

4.2.2 New non-compliances raised at this audit	
NC number	002
Date raised	17/08/2016
Major or Minor	Major
Reference of standard	4.6.5
Standard requirement	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).
Evidence of non-compliance	On August 15, in the nursery area, two people who applied and manipulated pesticides were interviewed. It was evidenced that the overalls and cap used during the application are taken to their homes for washing, in breach of what was established by the company in their Laundry washing procedure used in application of pesticides as an improvement plan to a nonconformity identified during the 2016 certification audit of the RSPO. In addition the people who carry out applications in the nursery area do not have the overalls established by the Company for this work. It is clear that people have the elements of personal protection identified in the protection elements matrix defined by the company such as: respiratory protector, waterproof apron, boots, nitrile gloves and comply with the technical training of SENA
Date of closing:	<p>10 september 2017</p> <p>through the corrective action code FR PS SGC 0007/# 01, received by the lead auditor on September 10/2017, The company will correct the non conformitu through the following action:</p> <ul style="list-style-type: none"> • Elaborar un procedimiento que establezca cuales son los EPI que deben pasar por el procedimiento de lavado, así como definir el procedimiento de entrega por el colaborador, transporte, lavado, recepción y demás responsabilidades para esta actividad. • Revision / update of the Risk Matrix and EPI's required for country (emphasis on chemical applicators) and elaborate checklist for

	<p>inspection of safe application of agrochemicals.</p> <ul style="list-style-type: none"> • Update the census of applicators, have the necessary amount of overalls and PPE required for the activity, including warehouse stock. • Hire by Manuelita the temporary staff that was carrying out applications of chemical products. Capacitación/socialización de la Matriz de Riesgos y procedimiento de lavado de EPI's. • Implement the Compliance Assessment in the use of EPPs in field-based Field Technical Control. <p>The foregoing writing shall be performed on the date of September 30, 2017</p>
--	--

4.2.2 New non-compliances raised at this audit	
NC number	003
Date raised	17/08/2016
Major or Minor	Major
Reference of standard	4.6.6
Standard requirement	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).
Evidence of non-compliance	<p>The company has defined storage areas for agrochemicals, although there were deficiencies in the storage of substances according to the procedures of storage of chemicals by compatibility defined by the company. Gasolines are stored together with agrochemicals, a situation evidenced in the warehouses Nursery and Plant health. In addition, pesticide storage does not take into account its location by toxicological category, formulation and biocidal action. In the nursery the safety sheet of the product Carbendazin and Kompresor were not found, the latter had technical data. The reuse of pesticide containers for gasoline was observed, likewise in the area of compost a container of sodium hypochlorite is used for clean water that is used for the washing of hands and face of the workers of this area. On The tractor used to transport the herbicide application equipment were observed two pesticide cartons, the people interviewed (tractor driver and applicators) argued that they are there, but they did not know the purpose for this. In the main storage area, the Sevin product safety sheet was not evident and products were located directly on the floor, which according to the procedure of Chemical Management defined by the company must be on stowage of non-abosribent material. In this same place, the storage of pesticides and fertilizers on stools of aboriginal material (wood) was seen. The area defined for the storage of fertilizers that is located to one side of the main store and near to the fuel station lacks preventive and informative signage according to the risks that are generated by the location of these products and the areas of transit. During the inspection tour to the area on August 15 , it was observed that during the loading of a trailer of the product KUMBA, there was a bottle with Coca-Cola drink and empty packagings of cookies, when asked, the head of the warehouse responded that they were owned by the people who were doing the loading work, when the safety sheet of the product is reviewed, this document states that during the handling of the product food should not be consumed, a situation that is found to be against the safety of the workers. The plantation carries out aerial applications as a control strategy for pests that affect the crop. During the inspection tour on August 15, by the aerial track it was observed that the place destined for the preparation of the mixture and manipulation of the pesticides products does not comply with the established norms of control of spills, signaling of the area and estricted access among others defined by the national legislation decree 775/1990 decree 1843/1991.</p>
Date of closing:	<p>10 september 2017</p> <p>through the corrective action code FR PS SGC 0007/# 04, received by the lead auditor on September 10/2017, The company will correct the non conformitu through the following action:</p> <ul style="list-style-type: none"> • Comprar y crear stcock de recipientes para labores de campo que

	<p>requieran tarros (fertilizacion, control de malezas, control de plagas y enfermedades, recoleccion de fruta suelta, transporte de lubricantes, etc.</p> <ul style="list-style-type: none"> • • Include in the management of agrochemicals the use of pesticide containers • • Training to supervisor and field collaborators on the triple washing procedure, non-reuse of agrochemical containers and waste management. • • Purchase of plastic stowage for fertilizers or non-absorbent material • • Paint and demarcate and analyze the fertilizer zone • • Identify requirements established in the regulations and make adjustments as required • Elaborate Risk Matrix for station and definition EPI's required for preparation and applications areas. <p>The foregoing writing shall be performed on the date of November 02, 2017</p>
--	--

4.2.2 New non-compliances raised at this audit	
NC number	004
Date raised	17/08/2016
Major or Minor	major
Reference of standard	4.6.8
Standard requirement	Pesticides shall be applied aerially only where there is documented justification. Communities shall be informed of impending aerial pesticide applications with all relevant information within reasonable time prior to application..
Evidence of non-compliance	There is technical justification for air applications linked on pages 30 to 32 of the procedure PL-PP-CA-0001 PLAN OF INTEGRATED MANAGEMENT OF PESTS AND DISEASES MIPE, it proposes the carrying out of aerial applications in areas greater than 20 HA. There is an instruction guide for aerial spraying IN-PP-CA-0043 2015. However, the communications carried out by means of letters establish that the applications are likely to be carried out in the month, without establishing exact dates of application. In addition they do not communicate by signage in the public roads of the moments of the applications with the risk that people may pass by these places during the applications. Decree 775 of 1990 article 87 establishes that no aerial applications can be made in distances of less than 100 mt in places of hulls or centers of human and animal population, bodies of water and public roads and / or trocals, or any other area that requires special protection. Additionally in the interviews with the population it is argued that they do not have clarity of the moment in which they are going to make aerial applications because they are not told the day and time of such application.
Date of closing:	<p>10 september 2017</p> <p>through the corrective action code FR PS SGC 0007/# 05, received by the lead auditor on September 10/2017, The company will correct the non conformitu through the following action:</p> <ul style="list-style-type: none"> • Identify the requirements of the minimum distances established in the regulations of the protection when an aerial application is to be made. • • Map identification of fringes or excluded areas for applications by a community or AVC presence • • Complement the procedure of air applications, with the restrictions and the process of communication to the communities. The current records will be improved with the previous one. • Implement signaling to movil the restricted area through interventions on roads. <p>The foregoing writing shall be performed on the date of september 15, 2017</p>

4.2.2 New non-compliances raised at this audit	
NC number	005
Date raised	17/08/2016
Major or Minor	Major

Reference of standard	4.7.2
Standard requirement	All operations where health and safety is an issue shall be risk assessed, and procedures and actions shall be documented and implemented to address the identified issues. All precautions attached to products shall be properly observed and applied to the workers.
Evidence of non-compliance	<p>During the August 15 visit at the Yaguarito farm to the herbicide application group, it was evidenced that the personnel has technical training and full use of the personal protection elements established to minimize the risk of intoxication in the matrix of protection elements. Nevertheless the vehicle that carried the necessary elements to realize the application does not count with the mobile shower system for the applicators that is determined by the company within its plan of action put in place due to the nonconformity evidenced during the audit of certification of the year 2016. The Trailer where the product tank is located carries a container with clean water used only to wash hands and face of the 6 workers and 1 supervisor who is part of the group. This same tank has the function of responding as an eyewash and shower in case of an emergency due to contact with pesticide. For all the described conditions the amount of water used does not supplement the need of the shower at the end of the day before leaving home. During the visit to the extractor plant on August 16, 2017 in the area of dispatch a harness expired since the year 2015 was in use for the work of shipment of products, according to the inspections it had not been identified that it was expired . Additionally, it was evidenced in the extractor plant that: - In the course of August 14, in the extraction plant, the staff that performed the basket turning work did not use their hearing protection correctly, which is obligatory because of its high health risk according to The matrix of Risks and hazards - In the Welding Workshop it was evidenced that there was a demarcation of the defined traffic areas, lack of preventive and informative signaling in the area and additionally a bad location of electrode holder clamp was seen, which was hung to a tent In the area of personnel traffic.- There are no technical data sheets for the operation of equipment according to resolution 2400. - In the workshop around the extraction plant, oil burned in a bottle of soda and there was a lack of signaling according to the risks present at this point. - In the route to different areas of the extraction plant were evidenced places without the signaling of the risks of each area,- The board of forklift that raises the vehicles to unload the fruit did not have identification of electrical risk, _Areas of high temperatures have not been identified. - Lubricant storage area did not have safety sheets and the area did not have signage of area identification - During the tour of the plant in the area of clarification a hose was used to wash the area that was hindering the route established for evacuation. On August 15 and 16 in the nursery areas, the following situations were observed: - 3M medium face respirator with filters 6001 for organic vapors exposed to the environment, reducing their working hours, causing deterioration in the equipment and generating risk to the worker when using it. In the follow-up with the OSH head, he / she argues that he / she has not defined the change by working hours as the data sheet of the element establishes, currently it is defined monthly, however it was not evidenced that there is a change control of these equipment for the different tasks that they are used for. - A helmet was seen placed on a used back pump that was in the area. - storage of oil and agrochemicals such as Carbendazin, Kompresor, Nitrofer and Round Up were evidenced in the same area. - A back pump was observed for the application of herbicides with a liquid in the internal part lacking the procedures established by the company and safety regulations. - Spill kit was observed incomplete missing: bag, danger tape and broom. In the area of plant health "Borrador" was identified in the place of the active product with an expiration date of 2015, for these expired products they count on the procedure for documentation. In the ZAP inventory program, this product is not registered, according to the interviews with the head of warehouse, the last update of the program was carried out in 2013. During the revision of the document PROCEDURE FOR THE HANDLING OF CHEMICALS PR-PS-S & SO-0011, the standards of storage and handling of agrochemicals are mentioned, however these are not fulfilled as: - The storage of fertilizers is done on stools of</p>

	<p>absorbent material (wood), - The agrochemical products are not organized by toxicological categories - The products located in the confined sheds exceed the capacity of retention of these equipments -In the areas of storage of the nursery, plant health and herbicides, there is no eyewash or emergency shower, as what is established by the company in its emergency response mechanisms and established by decree 1843/1991. In the matrix of hazards generated by the company the task of preparing compost is at the same level as the applications of agrochemicals, Generating the use of the same elements of personal protection, for the case of respiratory protection, it is stated in the matrix and to use of a half-face respirator with 6003 filters for organic vapors, however on the route on August 17, it was evidenced in the composting area that workers only use mouthpieces for particulate material</p>
<p>Date of closing:</p>	<p>17 October 2017</p> <p>Through the corrective action code FR PS SGC 0007/NC 2 V2, received by the lead auditor on October 17/2017, The company will correct the non conformitu through the following action:</p> <ul style="list-style-type: none"> • It is established that Manuelita Oils will build one shower for every 10 applicators of chemical products in these four sites, in accordance with the requirements of Decree 1843 of 1991 • The General Services area will request a quote for the construction of the required showers in each site. • The showers must have a system of conduction of wastewater connected to biological filters, before delivering the water to the final treatment systems. • Applicators of chemical products will be transported in the morning to the application lots in the buses where all the staff is mobilized. • Once the work is completed, an additional bus route will be established to pick up the applicators of chemical products in the lot and take them to the places where there are showers. • The Supervisor should verify that the applicators shower and deliver their coveralls to take to the laundry. • The collaborator will return to his resting place on the usual bus routes. • An awareness campaign should be carried out to the applicators to guarantee the use of the shower <ul style="list-style-type: none"> • Seminar on the restoration of minimum storage conditions for agrochemical products. • Monthly review of stocks of expired or expired products will be carried out and if they are identified, they will proceed to adequately manage them as waste. • Training Supervisor and warehouse collaborators on suitable conditions for agrochemical storage. 3. Training Supervisor and warehouse collaborators on suitable conditions for agrochemical storage. • Establish monthly inspection routines for the maintenance of agrochemical storage conditions. <ul style="list-style-type: none"> • Review of the spill risks in the plantation and the industrial process, identification of the substances that have risk of spill, identification of kit according to the substance and the required site, preparation of location maps of spill kits as well as a routine to verify your status and replacement requirements. <hr/> <ul style="list-style-type: none"> • Provide emergency showers and wash the agrochemical warehouses. <hr/> <ul style="list-style-type: none"> • Review / update of the Risk Matrix and EPI's required for Field (Composting) and elaboration of checklist for inspection of safe operation in Composting. • Training / socialization of the Risk Matrix and safe composting operation procedure.. • Implement the Compliance Evaluation in use of EPP's in field work through Technical Field Control. <hr/> <ul style="list-style-type: none"> • Standardize format for controlling UPS equipment hours. • Provide with sealing bags and create stock to store the masks (isolated).

	<ul style="list-style-type: none"> • To adapt drawers to keep the masks, aprons, boots of the operatives • Training Supervisor and collaborators in the application of agrochemicals on the criteria for verifying the status of EPP. <ul style="list-style-type: none"> • Replace harnesses that are identified that do not meet safety requirements. • Dissemination of the working procedure at heights for operators • Establish a routine inspection and verification of the state of the harness used in the company. <hr style="border-top: 1px dashed black;"/> <ul style="list-style-type: none"> • Define and carry out signaling and demarcation of maintenance workshops (welding, electric and lathe). • Carry out the instructions for the equipment of the maintenance workshops. • Include pre-operational for the lathe, drill, hydraulic press, emery. • Disclose the registration form for the use of cartridges for chemicals. • Follow-up of purchase requests for welding equipment. <hr style="border-top: 1px dashed black;"/> <ul style="list-style-type: none"> • Acquisition of containers for the use of bulk oils. • Prohibit the reuse of plastic food containers. • Realization of days of evacuation of the improvised cellars of chemical products. • Dissemination of management procedures and management of chemical risk. • Disclosure of the cards of acts and unsafe conditions (STOR). <hr style="border-top: 1px dashed black;"/> <ul style="list-style-type: none"> • Define and carry out signaling and demarcation of electrical risk on the site • Carry out the signaling plan for the plant (information, attention, hazards, mandatory compliance) • Define investment plan for 2017-2018 <hr style="border-top: 1px dashed black;"/> <p style="text-align: center;">-</p> <ul style="list-style-type: none"> • Campaign to raise awareness of the use of EPI. • Comply with the procedure to comply with the art 51 Internal work regulations. <p>The foregoing writing shall be performed on the date of October 17, 2017 – February 2018.</p>
--	--

4.2.2 New non-compliances raised at this audit	
NC number	006
Date raised	17/08/2016
Major or Minor	Major
Reference of standard	4.7.5
Standard requirement	PAccident and emergency procedures shall exist and instructions shall be clearly understood by all workers. Accident procedures shall be available in the appropriate language of the workforce. Assigned operatives trained in First Aid should be present in both field and other operations, and first aid equipment shall be available at worksites. Records of all accidents shall be kept and periodically reviewed
Evidence of non-compliance	<p>The company has an Emergency Response Plan in which it describes the elements and procedures necessary to respond to possible emergencies that may occur in plantation and plant benefit, however the following shortcomings were evidenced:</p> <ul style="list-style-type: none"> - Incomplete kits were observed according to the elements defined by the OH & S area in the inventory of elements linked in the emergency plan, the OH & S area controls and ensures all plant safety procedures. The medicine cabinet that is inside the herbicide warehouse does not have all the elements defined by the company as there was a lack of iodine, scissors and dressings. In the medicine cabinet located in the office of the PYMA area Iodine has been observed since April 2016. - In the same way in the route made and interview workers in the areas of cultivation and extraction plant there is no way to visually identify the brigade leaders. It should be clarified that the Chief Oh & S argued that at

	<p>present the idea is to implement a shirt with the word in the back that will only be used on Friday of each week, leaving them without identification the other days. The drills have not been considered in all shifts for the present year.</p> <ul style="list-style-type: none"> - It is argued that the orporals are brigade leaders and must have a medicine cabinet to respond in case of an emergency, however in the tour in the nursery and the interviews the possession of said medicine by the branch of nursery was not evident. - In the extraction plant clarification area the company defined a marked point where a fire extinguisher should be, however the equipment was not defined, just as in the same area in the cabinet against fire an extinguisher expired since April 2017, putting at risk people in this area to respond in case of an emergency. According to the OH & S head responsible for the profit plant argued that these situations were already reported in their inspections
Date of closing:	<p>10 september 2017</p> <p>through the corrective action code FR PS SGC 0007/# 06, received by the lead auditor on September 10/2017, The company will correct the non conformitu through the following action:</p> <ul style="list-style-type: none"> • Check all the kits, verifying that they have the required elements, changing expired elements. • The inspection kit should be established including the kits carried out by supervisors. • The map of the location of medical kits and the list of people should be drawn up. • Complete the training of brigadistas. • Establish a distitivo that allows to identify the brigadistas • Make schedules to have brigadistas in the operations. • Develop a procedure that describes how drill should be planned and executed. • Include in the mockings schedule during night time (after 09:00 pm). • Make acquisition and replacement of missing fire extinguishing equipment. • routine implementation and inspection format extinguishers on the condition, maintenance and change of the element. <p>The foregoing writing shall be performed on the date of September 20, 2017</p>

4.2.3 New non-compliances raised at this audit	
NC number	007
Date raised	17/08/2016
Major or Minor	Menor
Reference of standard	5.2.4
Standard requirement	There shall be a programme to regularly educate the workforce about the status of these RTE species, and appropriate disciplinary measures shall be ins gated in accordance with company rules and na onal law if any
Evidence of non-compliance	at Audit time, the Company's Environmental management department doesn't count with a continue monitoring plan of AVC species report the Company's Environmental management department does not count with a continue monitoring plan of HCV species report (HCV dated 30 April/2016).
Date of closing:	<p>10 september 2017</p> <p>through the corrective action code FR PS SGC 0007/# 06, received by the lead auditor on September 10/2017, The company will correct the non conformitu through the following action:</p> <ul style="list-style-type: none"> • In the RSPO Standard Implementation Primer for the level of supervision and dissemination in the field and plant operators (document being prepared), the most representative species of fauna identified in our crops will be included for their knowledge. • The reporting mechanism for wildlife sightings will be established. • training at the supervisory level of the RSPO Standard Implementation Shelf and the reporting mechanism of the representative fauna • it will be verified the following year of the audit

4.2.3 Observations	
Date raised	17/08/2017
<p>4.3.3. Minor.. The control and response activities are managed by an annual budget, which assumes 522 million COP. The analysis for the construction of the budget is based on historical data of labor consumption, machinery and material. About 60% of the budget had been executed at the time of the audit visit, the management program in which you can see the activities scheduled during the year and the execution times, had not been documented.</p>	

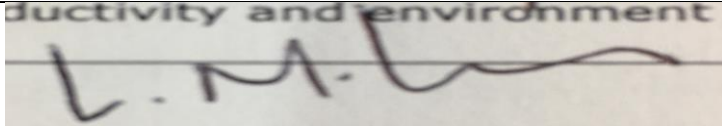
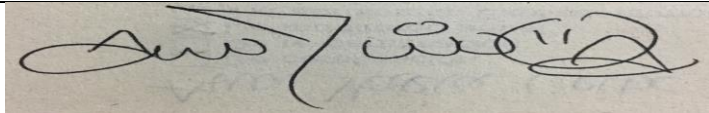
4.2.3 Observations	
Date raised	17/08/2017
<p>4.6.1 Major.. The company has the document TECHNICAL JUSTIFICATION OF THE USE OF AGROCHEMICALS IN THE CULTIVATION OF PALMA OF OIL (JUSTIFICACIÓN TECNICA DEL USO DE AGROQUIMICOS EN EL CULTIVO DE PALMA DE ACEITE) Code: ES-PP-CA-0001 in it, it links the products used in cultivation for both pesticides and fertilizers, however the technical justification that supports the use of all agrochemicals is not described, for the case of the insecticide with active ingredient Monocrotophos the technical justification was observed. For other products the technical qualities of each product are described as a mechanism of action, if it is a translaminar product, of contact or inhibitor of chitin, it is without the technical justification.</p>	

4.2.3 Observations	
Date raised	17/08/2017
<p>4.6.3 Major ..Within the analysis that the plantation counts on, a report on the reduction of the consumption of pesticides by biocidal action (Fungicide, Insecticide, herbicide) submitted by the environmental chief is presented in the report FOLLOW UP FIELD UNITS , obtained from SIAGRI data on the reduction of fungicides, herbicides and insecticides in the last three years (2015, 2016. 2017); however, the Monocrotophos product has an increase for 2017 of 4 times more, compared to the year 2016. According to the argument of the Chief of Vegetative Health it is due to precense of (ML) Marchitez Letal,(lethal wilt). In 2016 it was much lower, it was evidenced at a total of 120 cases, but for beginning of the year 2017 to July, 274 cases have been presented, causing a greater consumption of the product. Internally it has not been possible to evaluate the substitution of the product or validation of a technological package for the control of the vector of the disease. As a strategy of reduction of the quantity of product, they focused on the handling. In the last two years the form of Application has gone from aerial application to palm to palm injection. In the last year there are no evidence of the substitution of this product for the control of ML. The head of research and development together with the Chief of vegetative health argue that achieving product replacement is not easy for this problem.The problem is very difficult to control, since the early identification is not easily achieved, additionally they have a justification for the use of the CENIPALMA Palm Research Center for the use of Monocrotophos.</p>	

4.2.3 Observations	
Date raised	17/08/2017
<p>4.7.4 Major. They count with the Committee on Safety and Health in the Job (COPASST), which has been formed since 2017 and meets in the month of April. It has registered the signatures of the people who participated in the election . It began to work from May 30 with its first meeting, the names of the people that make up the Committee is disclosed by the company, However the participation of representatives or linking of temporary workers in the minutes of the month June and July 2017 was not evident because, according to the OSH head, these people participate in COPASST itself.</p>	

4.3 Lead Auditor Recommendations for the RSPO Principles & Criteria certification.	
Grant/ Renewal/ Extension*	<input checked="" type="checkbox"/>
Maintenance*	<input type="checkbox"/>
Suspension	<input type="checkbox"/>
Refuse / Withdrawal	<input type="checkbox"/>

Certificate	
Justification for the Recommendation	Based of the findings, it is possible to conclude that the company fulfills RSPO's requirements and therefore is deemed for certification.
* Grant / Renewal / Extension / Maintenance, in the case of open Minor nonconformities, assumes that the nonconformities will be cleared as agreed	
OBS: The final decision whether the company will be granted with the RSPO P&C certification or not, shall rely upon the certification body, after reviewing the audit documentation and taking in account the lead auditor's recommendation.	
4.4 Comments for next audit.	
No comments.	

FORMAL SIGNING OF AUDIT FINDINGS	
5.1 Acknowledgment of internal responsibility by the Client.	
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 .	
I also confirm:	
<ul style="list-style-type: none"> • Acceptance of liability in execution of the instructions given. • 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. • That during the closing meeting all agenda items were covered by the lead auditor. 	
Name	Leonardo Millan
Position	Productivity and environment manager
Signature	
5.2 Signing by the Lead Auditor.	
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.	
Name	Ana Maria Uribe Ayala
Position	Audit lider
Signature	
Date	17 agsoto 2017

6. Major non-compliances follow-up actions (exclusive use of IBD decision maker)	
Verification of effectiveness by:	
<input 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

Rua Amando de Barros, 2275
18602-150 - Botucatu-SP - Brasil
ibd@ibd.com.br

+55 14 3811-9800