

IBD

CERTIFICAÇÕES

CREDIBILITY & TRUST



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

Naturaceites S.A. – Panacte Mill
Panacte, Panzos, Alta Verapaz, Guatemala

Pedro Roberto Cerrate Morales
Audit Date

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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 checked="" type="checkbox"/>	RSPO International Principles and Criteria (April, 2013 version)						
<input type="checkbox"/>	National Interpretation (approved version XX/20XX)						
<input checked="" type="checkbox"/>	RSPO Supply Chain Certification (select : November, 2014 or June 2017 version)						
<input checked="" type="checkbox"/>	New Planting Procedures (November, 2015 version)						
<input checked="" type="checkbox"/>	RSPO Rules on Market Communications and Claims (November, 2016 version)						
1.2 Company and Contact Details							
Company name	Naturaceites, S.A.						
Business address	Planta Beneficio, Panacte, Finca Panacte, Panzos, Alta Verapaz, Guatemala.						
Scope	Processing of fresh fruit bunches (FFB) and production of crude palm oil (CPO) an Palm Kernel Oil (PKO)						
Products	CPO and CPKO						
Contact person	Guillermo Evertsz						
Telephone	(502) 2328-5200						
E-mail	gevertsz@naturaceites.com						
Web site	www.naturaceites.com						
Other certifications held	N/A						
1.3 RSPO Membership Details							
RSPO membership number	1-0091-10-000-00						
Parent company as applicable	N/A						
1.4 Audit type							
Date of previous audit	13-14/12/2016						
Date of this audit	19-21/12/2017						
Main or ASA (1 to 4)	ASA 1						
Date of next surveillance audit	Withing 12 months following the date of this audit						
1.5 Location of the Palm Oil Mill							
Palm Oil Mill (POM)		Location Address	Mill Capacity	GPS Reference			
Name	MT/Hour		Longitude	Latitude			
Panacte Mill	30	Finca Panacte, Panzos, Alta Verapaz, Guatemala	89°34' 14.96"W	15°18' 51.11" N			
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 month year the mill received [91,298] 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:	10,646			
			Mt Conventional FFB:	80,652			
FFB received on the previous 12 months, month by month:							
January:	1,708	February:	1,580	March:	2,567	April:	3,260
May:	8,750	June:	10,953	July:	13,359	August:	10,669
September:	9,093	October:	10,782	November:	11,105	December:	7,472
Estimate for last 12 Months (MT) [MB] (ASA audits).		Actual Production for last 12 months (MT) [MB]		Projection for next 12 Months (MT) [IP]			
CPO	PK	CPO	PK	CPO	PK		

2,658	498	2,450	400	26,000	4,100
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
		0	0	2,450	400

Notes: As the entirety of the mill's supply base getting certified by this audit, the mill have been certified as IP.

1.7 General Description of Supply Base

A supply base of associated growers also provides certified FFB to the mill. Although the company helps them with technical and management support, these growers have autonomy to plant whatever crops they desire within their lands, however, concerning palm oil, they need to commit themselves with Naturaceites S.A. and RSPO's requirements. Naturaceites S.A. (agricultural division of the group) has 6 farms delivering fruit to the mil.

1.7.1 Location of the Supply Base

Oil Palm Plantation (OPP) Name	Location Address	GPS Reference	
		Longitude	Latitude
Armenia	Panzós, Alta Verapaz, Guatemala	-89.749103	15.309154
Baleu	Panzós, Alta Verapaz, Guatemala	-89.686486	15.325011
Canarias	Panzós, Alta Verapaz, Guatemala	-89.579874	15.329665
El Recreo	El Estor, Izabal, Guatemala	-89.298730	15.546497
Flor del Paraíso	Panzós, Alta Verapaz, Guatemala	-89.638522	15.318368
Julia de los Angeles	El Estor, Izabal, Guatemala	-89.436420	15.488633
La Constancia	Aldea Telemán, Alta Verapaz, Guatemala	-89.327916	15.312997
Las Vegas	Panzós, Alta Verapaz, Guatemala	-89.637276	15.333738
Murciélago	El Estor, Izabal, Guatemala	-89.146490	15.594636
Nueva Esperanza	Panzós, Alta Verapaz, Guatemala	-89.624104	15.369178
Pueblo Nuevo	Panzós, Alta Verapaz, Guatemala	-89.583976	15.367211
Quinich	Aldea Telemán, Alta Verapaz, Guatemala	-89.694610	15.341512
Rancho Maya	Los Amates, Izabal, Guatemala	-89.021354	15.335231
San Jose Panorama	Panzós, Alta Verapaz, Guatemala	-89.580791	15.315814
Santa Elena	El Estor, Izabal, Guatemala	-89.494747	15.414526
Santa Rosa	El Estor, Izabal, Guatemala	-89.267605	15.556380
Saquijá	Panzós, Alta Verapaz, Guatemala	-89.669618	15.323521
Selesia	Panzós, Alta Verapaz, Guatemala	-89.592010	15.344336
Sepur Las Minas	Panzós, Alta Verapaz, Guatemala	-89.623698	15.314577
Seyamac	El Estor, Izabal, Guatemala	-89.622420	15.341928
Finca Chapín	El Estor, Izabal, Guatemala	-89.209344	15.389083
Finca Pataxte	El Estor, Izabal, Guatemala	-89.279148	15.358757
Finca Rio Zarco	El Estor, Izabal, Guatemala	-89.339797	15.342193
Finca Chabiland	El Estor, Izabal, Guatemala	-89.474686	15.330236
Finca Panacté	Panzós, Alta Verapaz, Guatemala	-89.623469	15.333352
Finca La Cabaña	El Estor, Izabal, Guatemala	-89.443673	15.458055

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			
Armenia	69	69	1,509	2010, 2011, 2014-2015	25 - 30
Baleu	236	236	4,884	2011, 2012, 2015	25 - 30
Canarias	258	258	7,177	2008-2009-2010	25 - 30
El Recreo	190	190	351	2014-2015	25 - 30
Flor del Paraíso	423	423	13,953		25 - 30
Julia de los Angeles	41	41	151	2011	25 - 30
La Constancia	37	37	856	2004	25 - 30
Las Vegas	137	137	5,165	2009-2012	25 - 30
Murciélago	551	551	11,140	2012-2014	25 - 30
Nueva Esperanza	45	45	1,391	2009-2010	25 - 30
Pueblo Nuevo	309	309	8,823	2008-2011-2012	25 - 30
Quinich	78	78	2,638	2009	25 - 30
Rancho Maya	385	385	9,704	2012, 2015	25 - 30
Saquijá	1,063	1,063	30,101	2009-2012, 2014-2015	25 - 30
San Jose Panorama	197	197	5,239	2009	25 - 30
Santa Rosa	83	83	1,640	2011-2014	25 - 30
Santa Elena	203	203	751	2014-2015	25 - 30
Selesia	182	182	403	2009-2010	25 - 30
Sepur Las Minas	213	213	5,786	2004	25 - 30
Seyamac	48	48	2,010	2007-2008	25 - 30

Finca Chapín	1,191	1,191	31,539	1998-2,007	25 - 30
Finca Pataxte	897	897	22,293	1999-2,009	25 - 30
Finca Rio Zarco	1,081	1,081	23,565	1999-2009	25 - 30
Finca Chabiland	749	749	21,978	1999-2000	25 - 30
Finca Panacté	1,267	1,267	29,973	2007-2008	25 - 30
Finca La Cabaña	622	622	14,043	2010-2012	25 - 30
TOTAL	10,555	10,555	257,063	-	-
1.7.3 Biodiversity (Total Conservation & HCV Area for the respective Supply Bases)					
Oil Palm Plantation	Biodiversity.(Total Conservation & HCV Area) Hectares.				
Name	Conservation	HCV	Comments		
Armenia	0	0			
Baleu	0	0			
Canarias	0	0			
Saquijá	0	0			
Las Vegas	0	0			
Flor del Paraíso	0	0			
La Constancia	0	0			
Rancho Maya	0	0			
Murciélago	0	0			
Nueva Esperanza	0	0			
Julia de los Angeles	0	0			
Santa Rosa	0	0			
Santa Elena	0	0			
San Jose Panorama	0	0			
El Recreo	0	50			
Santo Domingo	0	0			
Selesia	0	0			
Sepur Las Minas	0	0			
Seyamac	0	0			
Quinich	0	0			
Finca Pataxte	124	0			
Finca El Chapin	0	0			
Finca Rio Zarco	30	0			
Finca Chabiland	60	0			
Finca La Cabaña	5	0			
Finca Panacte	0	0			
TOTAL	219	50	-		
1.7.4 Total Certified Area (Total Certified Area corresponds to the sum of total Area of Oil Palm and the total Conservation Area)			10,824		
1.7.5 Calculation of the Number of Production Units (N) to Sample for the Mill					
<p>$N = 0.8\sqrt{Y*Z}$, 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:</p> <p>Level 1 - low risk Level 2 - medium risk Level 3 - high risk</p> <p>Multiplier z is set as follows: Low risk = multiplier of 1 Medium risk = multiplier of 1.2 High risk = multiplier of 1.4.</p> <p>Factors to consider in the risk assessment are geographic locations and distance of estates, complexity of the labour force, landscape setting and presence of HCV or peat, complexity of supply sheds, number of communities and known conflicts, legality, etc.</p>					

For the Mill, how many units make up the production base?						
Owned estates (Y)		N = 0.8√Y		Smallholders (Z)		
N = 0.8√Z						
6		N = 0.8√6=1.95 eq= 2		20		
N = 0.8√20=3.57 eq= 4						
Explanation as to the selection of estates sampled						
Farms to be visited were selected based on size, location and gender of the farm owner. 2 farms owned by the company and 4 farms of associated growers were visited during the present audit,						
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.
EL RECREO FARM	The different field works were verified as: harvest, collection, evacuation of fruits, among others. Verification of farms legal boundaries.			1	18	The different field works were verified as: harvest, collection, evacuation of fruits, among others. Were visited some of the legal boundaries of EL RECREO and it's was identified and were clearly demarcated and maintained
Finca Murcielago	Fresh Fuit	Bunches	Production	1	4	Harvesters, loose fruit pickers, Staff, buffalo collectors
Finca Rancho Maya	Fresh Fuit	Bunches	Production	2	6	Harvesters, loose fruit pickers, Staff, buffalo collectors
Finca Chapin	Fresh Fuit	Bunches	Production	1	6	Harvesters, loose fruit pickers, Staff, buffalo collectors
Finca Canarias	Fresh Fuit	Bunches	Production	2	7	Harvesters, loose fruit pickers, Staff, buffalo collectors
1.7.6 Calculation of the Number of Sub Contractors to be sampled.						
N = 0.8√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:	4		Approved:	10		
On site during audit: Y	1		On site during audit: Y	5		
Number to audit: = 0.8√Y	0.8√1=1		Number to audit: = 0.8√Y	0.8√5=2.23 eq=3		
Names	Activity	Audit ed	Names	Activity	Audit ed	
Edy Ruano	Company Security	Yes	Francisco Coronado	Transport	yes	

			Cristian Mansilla	Transport	Yes
			Mario Xo Bolon	Transport	Yes

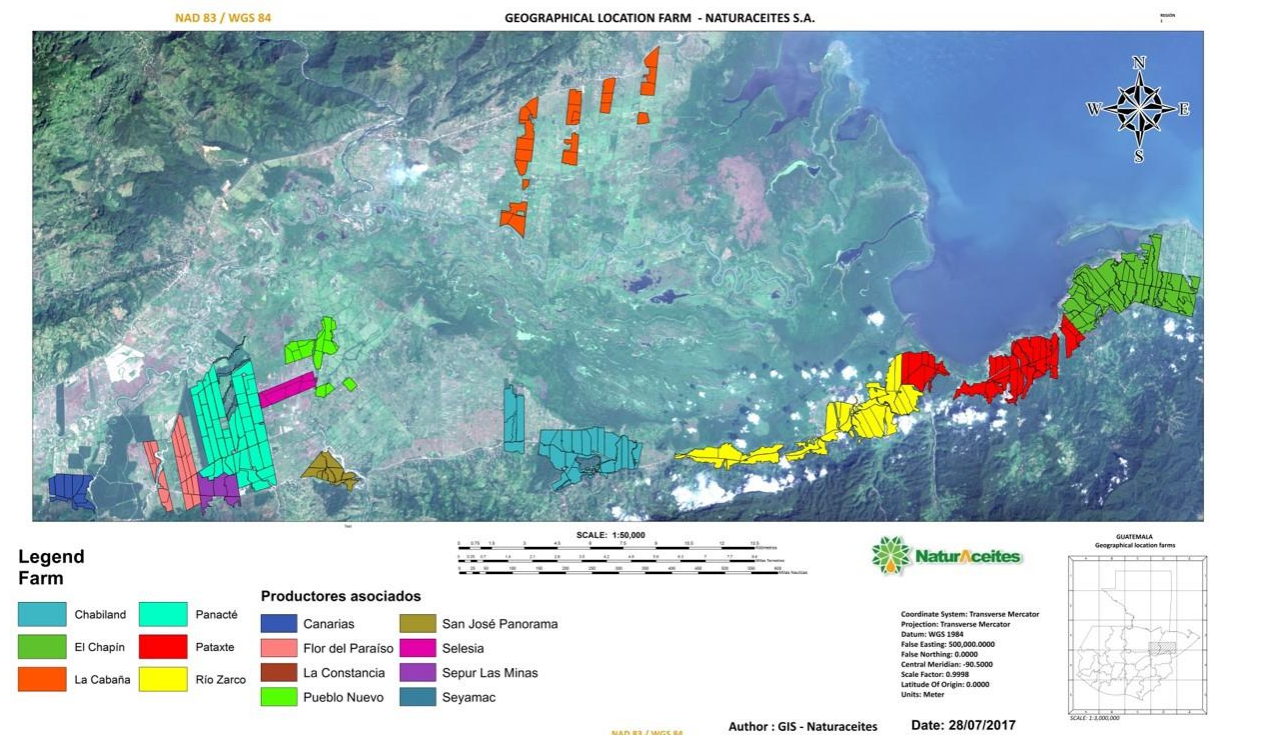
The selection of subcontractors interviewed was based on their location at the mill or farms at the time of the audit, in that way, transport and security service were interviewed. Providers' company representatives delivering service at the mill or farms were asked to come to the mill for interview. The files of every interviewed service provider were reviewed at the mill main office and contracts, permits, insurance and proof of compliance with Guatemala labor law and other legal requirements were found in order.

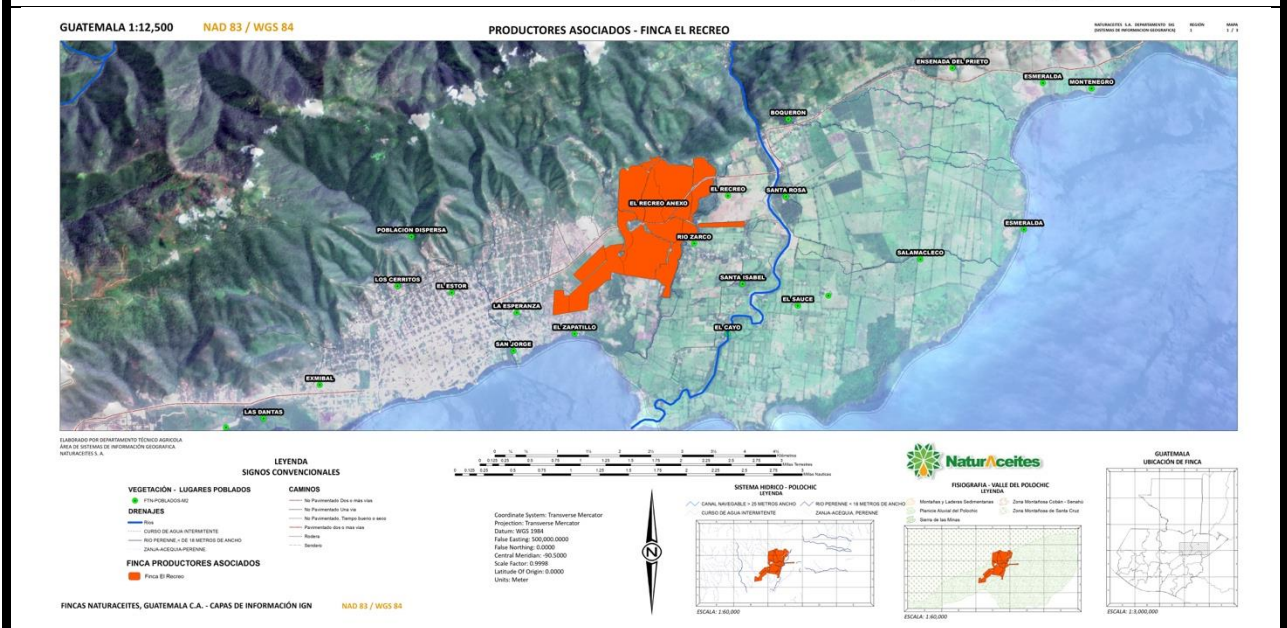
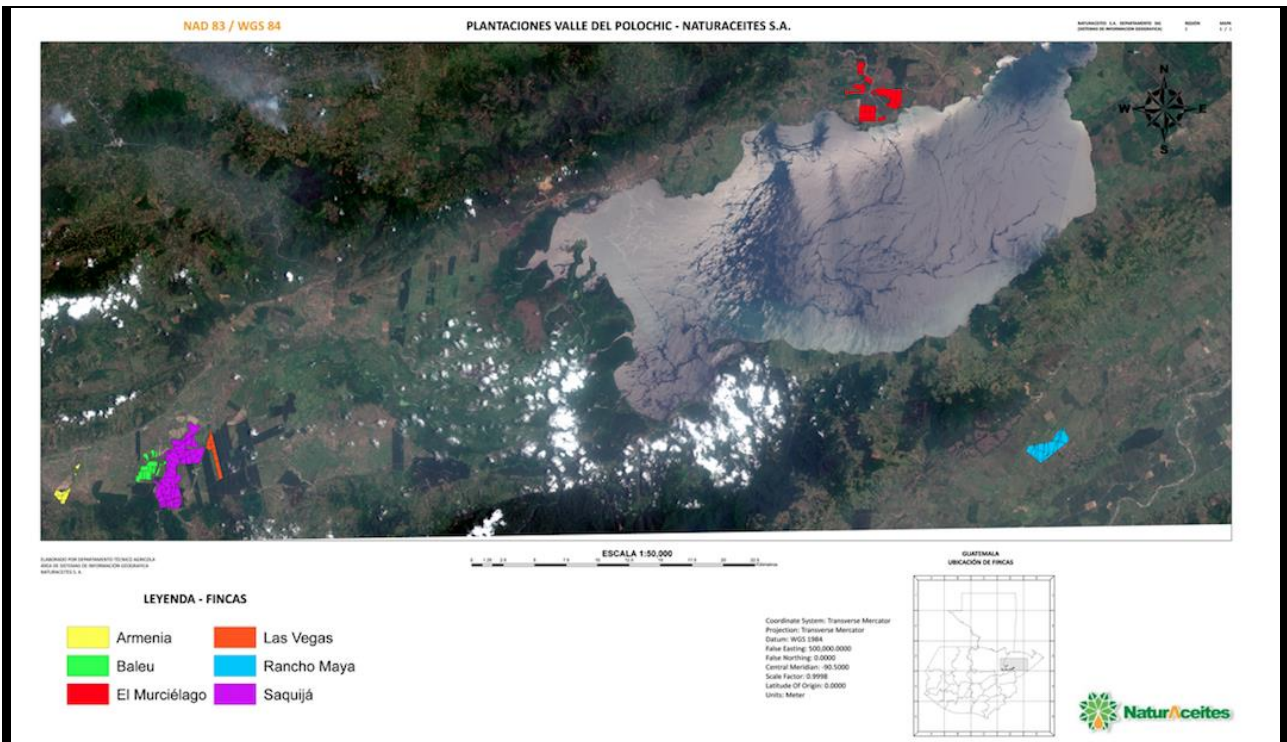
1.8 Progress of associated Smallholders or Out-growers towards Compliance with relevant Standards - should be in accordance to the 3 year implementation plan

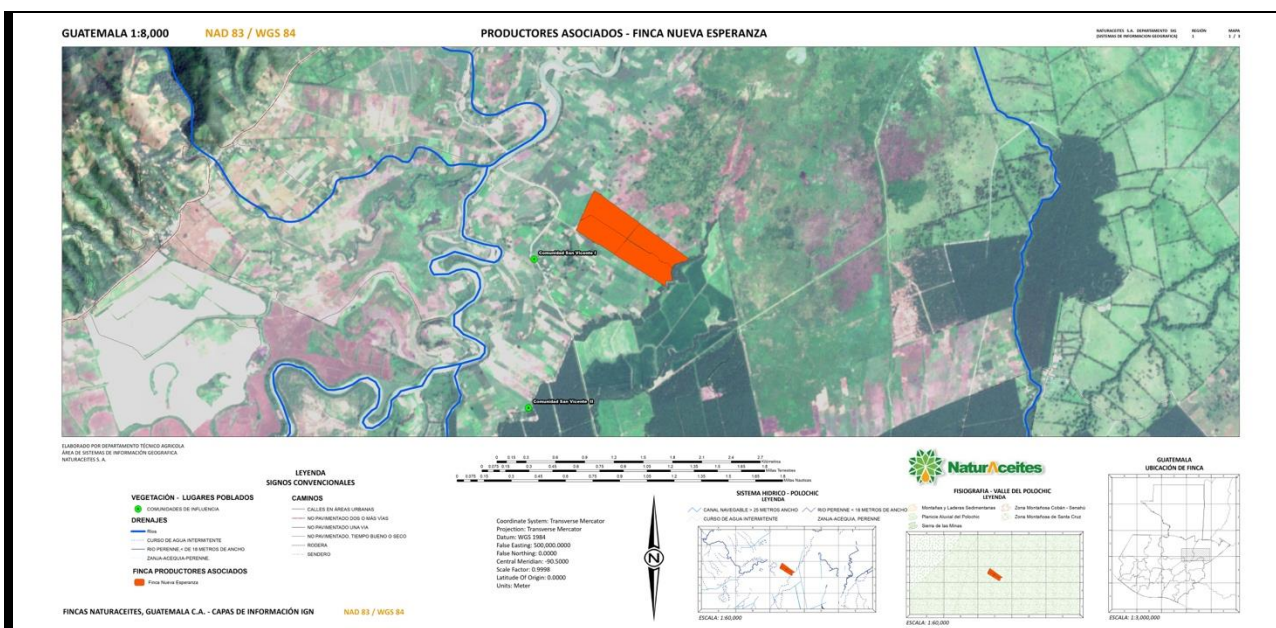
the company has certified 100% of its own farms and associated producers.

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.







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	16,300	Oil Palm P planted area	10,555
PK	0		
Production	t/yr	Oil Palm planted on peat	0
FFB processed	62,032	Conservation (forested)	0
CPO Produced	14,887	Conservation (non-forested)	50
Extraction	%	Total	10,605
OER	24		
KER			

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	0	0	0	0	0	0	2258	0.74	0.03	2258	0.74	0.03
*CO ₂ Emissions from Fertilizer	0	0	0	0	0	0	2853	0.93	0.04	2852	0.93	0.04
**N ₂ O Emissions	0	0	0	0	0	0	1170	0.38	0.02	1170	0.38	0.02
Fuel Consumption	0	0	0	0	0	0	227	0.07	0	227	0.07	0
Peat Oxidation	0	0	0	0	0	0	0	0	0	0	0	0
Sinks												
Crop Sequestration							-28646	-9.36	-0.43	-28646	-9.36	-0.43
Sequestration in conservation area							0					
Total	0	0	0	0	0	0	-28646	-7.24	-0.33	-28646	-7.24	-0.33

1.13 Summary of Mill Emissions and Credits					
	tCO ₂ e		tCo ₂ e/tFFB		
Emissions					
POME	9211.9		0.14		
Fuel Consumption	98.2		0		
Grid Electricity	0		0		
Utilisation					
Credits					
Export of Grid Electricity	0		0		
Sales of PKS	0		0		
Sales of EFB	0		0		
Total	9310.1		0.14		
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	100%	Divert to methane capture	0%	Divert to methane capture (electricity generation)	0%
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 certification?	No	N/A		
2.2.2	Is any company of the group, member of the RSPO? Which one?	N/A	N/A		
2.2.3	Is there a clear relationship between the companies, where one company has the majority ownership or the management control of others?	N/A	N/A		
2.2.4	Is there a clear and achievable time-bound plan prepared and in place?	N/A	N/A		
2.2.5	Does the plan include all subsidiaries?	N/A	N/A		
2.2 Time-bound plan					
Description: N/A					
Initial (mention sites and years proposed for the certification): N/A					
Alterations: N/A					
Justifications: N/A					
Acquisitions: N/A					
2.3 Progress made on the time-bound plan					
Please report upon adherence or deviation:					

N/A			
2.4 Non-compliances on the partial certification rules			
AUDIT PROCESS			
3.1 IBD - The Certification Body			
<p>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.</p> <p>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.</p> <p>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).</p>			
3.2 Audit Team			
Lead auditor	Pedro Roberto Cerrate Morales		
Audit team	Ana Maria Uribe Ayala		
3.3 Audit Methodology			
3.3.1 Audit Agenda			
Date	Time	Location	Program
19/12	9:00	Oficina Planta Panacte	Reunion de Apertura
19/12	9:30	Oficina Planta Panacte	Presentación por la compañía: Generalidades, Gestión Social, Ag Desarrollo Organizacional
19/12	10:30	Oficina Planta Panacte	Revisión Documental P&C
19/12	10:30	Oficina Planta Panacte	Revisión Documental P&C
19/12	13:00	Almuerzo	
19/12	14:10	Oficina Planta Panacte	Revisión Documental P&C, Visita planta beneficio, Entrevistas p
19/12	14:10	Oficina Planta Panacte	Revisión Documental P&C, Visita planta beneficio, Entrevistas p
19/12	17:15	Oficina Finca Panacte	Reuniones Auditores
19/12	17:30	Fin día 1	
20/12	7:30	Finca Nueva Esperanza	Inspección de instalaciones, actividades de campo, entrev stakeholders
20/12	7:30	Finca El Recreo	Inspección de instalaciones, actividades de campo, entrev stakeholders
20/12	12:30	Almuerzo	
20/12	13:30	Finca Nueva Esperanza	Inspección de instalaciones, actividades de campo, entrev stakeholders
20/12	13:30	Finca El Recreo	Inspección de instalaciones, actividades de campo, entrev stakeholders
20/12	16:00	Oficina Finca Panacte	Revisión Documental
20/12	17:15	Oficina Finca Panacte	Reuniones Auditores

20/12	17:30	Fin día 2	
21/12	8:00	Oficina Planta Panacte	Revisión Documental P&C
21/12	8:00	Oficina Planta Panacte	Revisión Documental P&C
21/12	10:00	Oficina Finca Panacte	Reunion de Auditores, preparar cierre
21/12	10:30	Oficina Finca Panacte	Reunion de Cierre

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

Name	Category
Berny Manuel Marquez	Harvester EL RECREO Farm
Fernando Xitumul Oxtoj	Harvester EL RECREO Farm
Bernando Perez Xol	Harvester EL RECREO Farm
Juan Jose Perez	Harvester EL RECREO Farm
Herculano Xitumul Ramirez	Harvester EL RECREO Farm
Francisco Chocoj Chocj	Harvester EL RECREO Farm
Alberto Cacao	Harvester EL RECREO Farm
Walter Vidal Tiul	Harvester EL RECREO Farm
Fernando Xitumul	Harvester EL RECREO Farm
Rene Pop	Harvester EL RECREO Farm
Rigoberto Si	Harvester EL RECREO Farm
Gilson Villavicenco	Harvester EL RECREO Farm
Fernando Ariza	Harvester EL RECREO Farm
Jaime Romeo Chub	Harvester EL RECREO Farm
Bayron Ical	Harvester EL RECREO Farm
Pedro Caal	Harvester EL RECREO Farm
Maria chub Ba	Harvester EL RECREO Farm
Oscar Alvarado	Manager EL RECREO farm
Regina Barillas	Gerente de Certificaciones Murcielago
Heber Lavagnino	Gerente de Certificaciones Rancho Maya
Alfredo Chub Cacao	President de Cocode Guaritas
Miguel Choc	Auxiliar de Guaritas relación comunitaria
Francisco Cucc Yaxcal	Presidente de cocode Chapín Arriba
Lorenzo Cacao Choj	Tesorero de cocode Chapín Arriba
Manuel Yaxcal	Chapín Arriba /salud
Gilberto Antonio Milla Mansilla	Director de la escuela oficial rural Mixta Chapín Arriba
Santos Choc Rax	Comisión de finanza de Limón Zarco
Domingo Suram Coy	Coordinador parcelamiento Limón
Manuel Ical Ical	Coordinador Limón Zarco
Fernando Max	Alcalde rancho
Mariano Toz Tul	Coordinador comunidad Rancho
Manuel Icdó Ical	Presidente la Esperanza
Carlos Tobias	Jefe de Certificaciones
Erwin Chupina	Administrador Agricola
Vinicio Monteros	Gestion Ambiental
Jose Ruiz Sett	Jefe Gestion Ambiental
Maria Lopez	Supervisor Sostenibilidad
Armando Caal	Analista SSO
Benjamin Quincin	Insector Certificaciones
Andres Bichford	Productores Asociados
Gustavo Villatar	Gestor Ambiental
Jose Ixcal	Harvester Murcielago
Pedro Caal	Harvester Murcielago
Alejandro Xol	Harvester Murcielago
Pablo Poop	Harvest Rancho Maya
Mario Maaz	Harvester Rancho Maya
Alejaandr Tiul Poop	Harvester Rancho Maya
Juan Jose Tiul	Loose fruit collector
Pedro Yalibatz	Loose Fruit Collector
Juan Jaramillo	Administrador Agricola
Guillermo Evertsz	Jege de Certificaiones

3.3.3 Outline of how stakeholders consultation was managed.

Individual interviews were conducted with company workers and contractor employees; legal compliance was assessed in relation to implementation. The workers were given time to express themselves freely on any subject of interest related to the forms of employment environment.

Two group interviews were held with community leaders and community representatives, given the opportunity to express themselves about the degree of participation and involvement of the company with the communities to identify, monitor and evaluate the impact and mill.

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>Victor Xool President of the Cocode Barrio los Amantes Since years ago this men maintain a close relationship with the Naturaceites social workers. He is a community leader and Naturaceites almost all time give resources in order to do events taking entertainment of the local people. Additional, The Company gives economical help to maintain in good conditions the unique events room.</p>	Positive input. No actions required	it was evidenced in the relationship between
A lot of members of the communities need to work, Community representatives requests for job offers	The company will be in contact with the representatives of the communities to be able to guarantee to cover the maximum of jobs that are available to the members of the communities legally established in the region	Number of inhabitants considerably during the labor has been passed job opportunities outside impacts were identified the members of com
Associated producers with which we talked have a very good opinion of the company, they feel supported by it and consider it a reliable ally to boost development oil palm cultivation in the region.	Naturaceites attaches great importance to its productive economic relationship with the associated producers, therefore devotes considerable human and material resources to strengthen their capabilities, infrastructure, capitalization and development.	The interaction between company and associated coordinated, follows mutual benefit.

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>The public information request by the RSPO rule is available and spread through of company website: http://www.naturaceites.com/contacto/#contacto.</p> <p>It's verified that exist a steak-holders list with contact and address information of 107 steak-holders (social actors and institutions related to the company : communities, communities leader, governments agencies, no governments agencies, providers, services companies and associated producers. The company count with a POE document : Steak-holders list procedure (PRO – GS- 006 V. 1</p>	<p>NaturaAceites is a company compromised to transparent process and makes available the next information:</p> <ul style="list-style-type: none"> Title deed and use right Occupational health and safety plans Plan and socio-environments impacts evaluation Documents related to reviews of areas of high conservation value Prevention and reduction plan of contamination Record of complaints and claims Negotiation Procedures document Continuous Improvement Plan Public abstract of certification procedure Human right politic 	YES

<p>NATURACEITES Company has a request reception procedure (PRO-GS-003, Version 01, Rev. del 01/07/2016). Procedure distained to reception of all type request from communities, government agencies and civil society.</p> <p>It's evidence the procedure document of reception, analysis and resolution procedure of complaints and claims (PRO GS 002, version 1).</p>		
<p>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.</p>		
<p>Summary of the findings for 1.2:</p>		
<p>Findings:</p> <p>It's evidenced that NaturaAceites is a company compromised to transparent process and makes available the next information:</p> <ul style="list-style-type: none"> • Title deed and use right • Occupational health and safety plans • Plan and socio-environments impacts evaluation • Documents related to reviews of areas of high conservation value • Prevention and reduction plan of contamination • record of complaints and claims • Negotiation Procedures document • Continuous Improvement Plan • Public abstract of certification procedure • Human right politic 	<p>Comments:</p> <p>The information was verified during audit in website http://www.naturaceites.com/contacto/</p>	<p>Compliance</p> <p>YES</p>
<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>The Company has a brochure named NATURACEITES Ethic cod. In NATURACEITES Ethic cod are defined aspects and corporative practices that all collaborators should take into account to ensure an ethic comportment, labor and business relations with appropriates conduct.</p> <p>NATURACEITES Ethic cod is a guide of appropriates conducts into and out of organization. The etch code summarizes the communication basic standards, integrity, respect, responsibility and solidarity</p>	<p>Comments:</p> <p>Naturaceites Ethic code ,content of ethic code is:</p> <p>Introduction NaturAceites politics 1.Code aplication and conduct politic</p> <ul style="list-style-type: none"> • Confidentiality • Information security • Publics communications • Interests conflict • Gifts and presents • Bribes • Ideology • Occupational health • Laws and regulations compliment • Personal contraction • Contratación de personal <p>Ethic committee</p> <ul style="list-style-type: none"> • Ethic committee • formats <p>The workers are training about Ethic Code in induction process when they are contracted. The information is published in different places of company and the compliment is obligatory.</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>Comments:</p>	<p>Compliance</p> <p>NO</p>

During the document review it was possible to demonstrate that the occupational health and safety plan is not signed by a Doctor accredited by the Labor Ministry of Guatemala.

The company and his smallholders have implemented the majority of legal requirements as a baseline and has evidenced copies of the legal land use rights and has been demonstrated compliance with labor laws requirements, chemical use regulations, and processing practices. Also the company complies with international laws and conventions.

During the document review it was possible to demonstrate that the occupational health and safety plan is not signed by a Doctor accredited by the Labor Ministry of Guatemala.

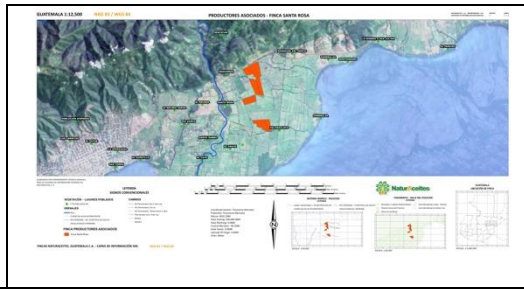
Internal Audit Process

Pa so	Actividad
1	Preparación del programa de auditoría, tomando en cuenta el estado del sistema en general y cambios relevantes durante el año en la legislación, principio y criterio a auditar, documentación, registros y personal a entrevistar.
2	Elaboración del cronograma de la auditoría por área o departamento a auditar
3	Notificación al área o departamento sobre el alcance legal y la fecha en que se ejecutará la auditoría.
4	Ejecución de la auditoría en el área o departamento utilizando la matriz legal con la que se cuenta, evaluando: <ul style="list-style-type: none"> - Cumplimiento de las leyes que no cambiaron durante el periodo asignado. Cumplimiento de las leyes que tuvieron cambios.
5	Elaboración del informe, indicando las no conformidades y oportunidades de mejora.
6	Elaboración de cronograma para cierre de no conformidades
7	Verificación de cierre de no conformidades.

Criterion 2.2: The right to use the land can be demonstrated and is not legitimately contested by local communities with demonstrable rights

Summary of the findings for 2.2:

Findings:	Comments:	Compliance
<p>Despite some land invasion conflicts the company has demonstrated the legal rights of land ownership. Company has donated part of its lands for vulnerable people.</p> <p>There are documents showing the actual legal use of the land and are available. Maps showing location of boundaries and was verified in situ.</p> <p>There was evidence that palm oil operations have not instigated violence and maintain peace and order in their current and planned operations. Interviews with representatives of communities recognize the labor of the company and approve the operations.</p> <p>References: "Registro mercantil reporte de sociedades de fecha 9 de marzo 2017, NATURACEITES"</p>		<p>Yes</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.

Summary of the findings for 2.3:

Findings:	Comments:	Compliance
<p>Company has a declaration about there are NO legal or customary rights over land, there is evidence of records, Documents and Maps showing the absence of customary rights.</p> <p>Interviews with community representative's evidences understanding and accept the palm development on a legal status of the land.</p> <p>Also, there is evidence about records of community representative's and other stakeholders who are relevant to the company, records of good communication between stakeholders have been evidenced.</p> <p>References: Georeferenced maps showing legal land use rights "MONITOREO SOCIAL en Diciembre 2016"</p>	<p>The company maintains good communication with stakeholders and has made many efforts to demonstrate that legally established communities agree with their operations and that no customary rights have been identified</p>	<p>yes</p>

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>Naturaceites has a projection documento 2027 made in 2017 by Andres Klose (Financial Manager)</p> <p>The projections of the business plan are reviewed monthly at the meeting of the board and are considered as indicators of the TIR and EBITDA.</p>	<p>PRODUCCIÓN CPO</p> <p>Producción de CPO En TM</p> <p>2018 2019 2020 2021 2022 2023 2024 2025 2026 2027</p> <p>WWW.NATURACEITES.COM</p> <p>COSTO AGROINDUSTRIAL</p> <p>Costo Agroindustrial En US\$ / TM</p> <p>2018 2019 2020 2021 2022 2023 2024 2025 2026 2027</p> <p>WWW.NATURACEITES.COM</p>	<p>yes</p>

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
The company has SOP's documented and implemented in the Panacté mill. It was verified the existence of a master list of them, which is controlled by Sustainability. The document is denominated: Master List of Procedures of Panacté Mill (INS CO 02, RES-SOST-01, IN MA 31 V4, IN FER 02 V1, IN AG 09 V2, IN AGR 16 16 V1). Each department of the company is responsible for communicating and applying best practice procedures. The Administration Department conducts internal evaluations to verify compliance and control.	<p>Among the most relevant procedures in the industrial area can be mentioned:</p> <ul style="list-style-type: none"> • Instruction of harvest INS CO 02 • Records of activities RES SOST 01 • Instruction of fly trapping IN MA 31 V4 • Instruction of agrochemical application IN FER 02 V1 • Construction and repair of fences IN AG 09 V2 • Instruction of fire control IN AGR 16 16 V1 • Oil Extraction Procedure IN-EX-03 V1:2015 • Instruction of filtered IN-CL-01 V1:2015 • Instruction of boiler combustion IN-GE-01 V1:2015 <p>The company has different action plans for deviations within the programs that are implanted and indicators of process; Each activity has its respective training and feedback. It was evidenced that the company has control and keeps in real time record of the origin and weight of all FFB received in the mill. Certified FFB are received from own farms and associated producers and conventional FFB from associated producers that are intended to be certified in 2017. In the Panacté mill there is "Validation of SOP's and Knowledge in the Workplace" (information handled by Sustainability). For the Agricultural Area, the "SOP's Audit" format is used (information handled by Sustainability, currently being improved).</p>	YES
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
The company successfully applies a nutrient recycling strategy that includes: a Biomass Program in Palma, the elaboration and application of compost based on by-products such as: effluents and rachis derived from the oil extraction process (code POE DTA NV 03 versión 3). Treated effluents are also used in plant fertigation.	<p>With the Biomass Program in Palma, nutrients are reincorporated into the soil through several mechanisms:</p> <ul style="list-style-type: none"> • At the time of debris clearance, once every 25-30 years as dry matter. • Palm leaves at the moment of debris as dry matter. • Annual pruning, dry matter. • Bunches of fresh fruit, empty fruit bunches (compost). • Fiber used for steam generation. • Shell used for generating vapors. • Boiler ash applied in the field Effluent: <p>The wastewater leaving the extraction plant goes to the effluent treatment system, which is located in Panacte, has 1 cooling pools, 2 methanogenic pools, 2 anaerobic pools, 1 aeration pool.</p>	YES
Criterion 4.3: Practices minimise and control erosion and degradation of soils.		
Summary of the findings for 4.3:		
Findings:	Comments:	Compliance
During the visit on December 20, 2017 at Recreo Farm, located in the municipality of Estor Izabal, according to its Environmental Study, describes soils between 5 - 15 degrees (lot 9).	<p>There are maps that classificatory the taxonomic of soils.</p> <p>There is a procedure document of design and construction of road for suppliers, date October 2017.</p>	No
Evidence		

<p>Recreo Farm does not have a plan for manage this areas.</p> <p>Soil maps available. No peat soils on the area.</p> <p>A road maintenance program is implemented.</p> <p>No signs of erosion observed at visited farm</p> <p>Slopes above certain limit. The farm RECREO have not the procedure for the special management in this zone.</p>	<p>There is a strict process of selection for the palm plantations establishment. There is not special necessity of strategy of soils fragile management. The farm RECREO have not the procedure for the special management in this zone (22% of inclination soil).</p>																									
<p>Criterion 4.4: Practices maintain the quality and availability of surface and ground water.</p>																										
<p>Summary of the findings for 4.4:</p>																										
<p>Findings:</p> <p>There is a Plan and Program for the use of water in Panacté Mill, Code PL AMB 01 V1:2017. There is SOP Collection of Production Data (PRO PROD 23). It has a Technical Study of Wastewater, Panacte Benefit Plant Project, prepared by Ecoquimsa Laboratory22/06/ 2017.</p>	<p>Comments:</p> <p>There is a water management plan for the mill with strong focus on preventing contamination of surface and ground water, Code: PL AMB 01 V1:2017</p> <p>System of environment management document includes a table: water sources, contamination prevention and mitigation.</p> <p>There is a river map and the shape file have the information about the rivers (width of the river and riverbank)</p> <p>There are records of water consumption at the mill.</p> <div style="text-align: center;"> <p>Beneficie Plant PANACTE</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th>sep-17</th> <th>oct-17</th> <th>nov-17</th> </tr> </thead> <tbody> <tr> <td>Efluentes m³</td> <td>0.67</td> <td>0.70</td> <td>0.76</td> </tr> </tbody> </table> <p>Consummition of water for Generation 2017</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th>sep-17</th> <th>oct-17</th> <th>nov-17</th> </tr> </thead> <tbody> <tr> <td>m³ H2O/TM FFB Generation</td> <td>0.59</td> <td>0.61</td> <td>0.68</td> </tr> <tr> <td>m³ H2O/TM FFB Process</td> <td>0.81</td> <td>0.72</td> <td>0.62</td> </tr> <tr> <td>Total consummition</td> <td>1.40</td> <td>1.32</td> <td>1.30</td> </tr> </tbody> </table> </div>		sep-17	oct-17	nov-17	Efluentes m ³	0.67	0.70	0.76		sep-17	oct-17	nov-17	m ³ H2O/TM FFB Generation	0.59	0.61	0.68	m ³ H2O/TM FFB Process	0.81	0.72	0.62	Total consummition	1.40	1.32	1.30	<p>Compliance</p> <p>YES</p>
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<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>Naturaceites has Integrated pest management (corporative level):</p>	<p>Comments:</p> <p>It's evident an integrated pest management plan, which one consist of sampling, biologic</p>	<p>Compliance</p> <p>YES</p>																								

<ul style="list-style-type: none"> • Standard operative procedure of disease monitoring and nutritional deficiency POE STA SV 01. • Standard operative procedure of phytosanitary reading POE STA SV 02 • Standard operative procedure of ramps installation for hynchophorus palmarum POE STA SV 03 • Standard operative procedure of ring red revision POE STA SV 04 <p>It's evident an integrated pest management plan, see numeral 4.5.1. It's evident the posters informative visible in all own farms. At audit time there are posters with procedure information of ring red management and general considerations of integrat pest management in Spanish and Q'eqchi' language</p>	<p>control and general considerations about integrated pest management (Standard operative procedure of phytosanitary station cod POE STA SV 02) go to numeral "C" TECHNICAL INFORMATION (pag. 1).</p> <ul style="list-style-type: none"> • Cycle life knowledge and ecology of pest, and natural enemies. • Maintain constant planting monitoring cycles to early detect pest focus. • Continue evaluation of parasitism level referents for planning actions take and applier in the appropriated time. • Choose the appropriated product in control pest function <p>Choose the appropriated date and moment to applied product for reduction de impact on natural pest enemies and on others insect friendlies of palm</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>The Company has a pesticides use reduction plan 2017-2018. Which one seeks agrochemical use reduction in Polochi region, with projections for the years mentioned. The purpose is the pesticides minor reduction without decreasing productivity.</p> <p>The company has a nectariferous plant program (beneficial) for larvae biologic control. The species more used are: cadillo mozote, planta urena, mozote de caballo, verbena azul, barajo enano, barajo, madrecacao, árbol de fuego.</p> <p>The Company has a nectariferous plant nursery with about 50000 plants (mozote de caballo, barajo enano) in Pataxte Farm and its projected finished at 2017 with 100.000. plants It's evident the disposition in throughout region for 2017 (140000 m lineal).</p> <p>It's evidence the actualized records 2017, when is observed:</p> <ul style="list-style-type: none"> • <input type="checkbox"/> Article code • <input type="checkbox"/> Product name • <input type="checkbox"/> Fntion • <input type="checkbox"/> Use • <input type="checkbox"/> Inventory unit • <input type="checkbox"/> Dose • <input type="checkbox"/> Application cycle • <input type="checkbox"/> Active ingredient • <input type="checkbox"/> Commercial casing • <input type="checkbox"/> Recommended dose • <input type="checkbox"/> Re-entry period • <input type="checkbox"/> DL 50 Dermic • <input type="checkbox"/> DL 50 Oral • <input type="checkbox"/> LC 50 • <input type="checkbox"/> Persistence and degrading • <input type="checkbox"/> Chemical group • <input type="checkbox"/> Toxicological category <p><input type="checkbox"/> MAGA(MINISTERIO DE Agricultura y Ganaderia y Alimentacion) Registry</p>	<p>Comments:</p> <p>The company has a nectariferous plant program (beneficial) for larvae biologic control. The species more used are: cadillo mozote, planta urena, mozote de caballo, verbena azul, barajo enano, barajo, madrecacao, árbol de fuego. The Company has a nectariferous plant nursery with about 50000 plants (mozote de caballo, barajo enano) in Pataxte Farm and its projected finished at 2017 with 100.000. plants It's evident the disposition in throughout region for 2017 (140000 m lineal).</p> <p>It's evidence that the company doesn't use pesticides categorised as 1A and 1B by OMS or that are listed by the Stockholm or Rotterdam Conventions, and doesn't use paraquat. The company count with a mitigate action plan of environmental impact, in concordance to result or environmental diagnostic study at Polochi regional project. File No D -004- 2013 January 2013.</p> <p>The impacts from the areas of agriculture, industry, Occupational health and safety, and social-environmental. In this document is explained the environmental commitment and verification means.</p> <p>There is a document of mills waste generated (REG GAPOL GR 02) where is indicated the waste type, classification, by-classification, waste, generator, collection centre, management / disposition.</p> <p>There is divers companies for final disposition of solid waste, example: AGREQUIMICA, IMPEX Reciclaje, Campo limpio, Multiservicios del caribe Biogen Ecoterno Ecoreprocesos. Each Company collect different solid waste, for</p> <p>example: The Company AGREQUIMICA recollected every product that had been agrochemical contaminated The Company IMPEX Reciclaje recollected every product except the organic waste.</p>	<p>Compliance</p> <p>YES</p>

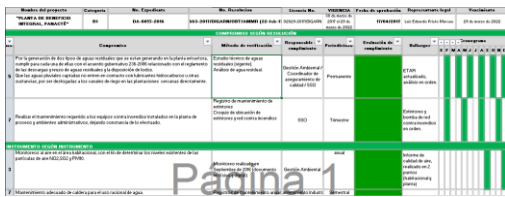
	<p>Naturaceites count with an application procedure to dispersion variable pump code IN MA 07, with the objective:</p> <ul style="list-style-type: none"> • Guarantee the correct application of herbicides in every farm's lots in the region. • Guarantee the correct operability of vehicle for this activity, follow the rules of Naturaceites. • Obtained an acceptable performance of Ha/worker <p>The company doesn't make air-fumigation at audit time.</p> <p>It's evident the capacitation records and posters informative with the objective of informer the workers about the agrochemical management in Q'eqchi' native language.</p> <p>The company count with different waste management procedure:</p> <ul style="list-style-type: none"> • Management, classification and final disposal of waste and scrap (code PMRD GA 01). The objective is the correct management and final disposal of the waste and scrap generated. Recycle application, reuse or waste's generation reduction in all areas. • POE of recollection, temporal storage and final disposition of waste and scrap (code GAPOL GR 01). The objective is the implementer the classification correct of waste/scrap in the temporal storage identified in generator area. Continuer with the adequate management and final disposal of waste/scrap generated. <p>The constant hygienic actions for prevention of public health and environmental contamination The company count with documents of Safety revision to all agrochemical applicators each 6 moths. The Safety revision is made in Quibiolab external laboratory. The activity isn't make by woman according interview, document revision and visit to farms.</p>	
Criterion 4.7: An occupational health and safety plan is documented, effectively communicated and implemented		
Summary of the findings for 4.7:		
<p>Findings:</p> <p>Naturaceites count to ethic manual. Which one talk about Workplace health and safety policy, the objective of protect the workers searching the accident control, disease reduction and risk reduction.</p> <p>The company count to matrix risk (MATRIZ DE RIESGO for Agriculture, management and industrial).</p> <p>For each area exist a risk matrix elaborated by sustainability department which contented work place identification, workers numbers, activities, machinery or equip, risk type, program, danger, consequence, risk analysis (S. severity, F: frequency, P: probability, R: risk), action makes. This risk matrix is for the management process, mill's operatives, maintenances area, storage, product warehouse, dangers, services, quality assurance and production.</p>	<p>Comments:</p> <p>The company count to SSO committee (health and occupational security) conformed by workers and employer, organized to ensure the good hygiene and safety conditions, given suggestions about accident prediction, the good functioning of machines and tools. The SSO committee report all the risk detected (health to workers) to general direction of company. The committee purpose jointly actions to accidents prevention, occupational diseases prevention and to get better the conditions of hygienic, security and environmental.</p> <p>Naturacaites count with differents procedures for attend avery emergency and accidents.</p> <ul style="list-style-type: none"> • <input type="checkbox"/> Response from emergency procedure: fire and earthquake(PRO SST 01) 	<p>Compliance</p> <p>YES/NO</p>

<p>Non Compliance:</p> <ul style="list-style-type: none"> In field visit (in FFP classification) date 19 December 2017, is evidenced that the harness cod I\$XWJ have not the maintenance. The fire extinguisher don't count with the respective recharger and revision. <p>A cleaning worker at mill don't used the EPP correctly (Don't used mouth protection)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Response from health emergency PRO SST 002 <input type="checkbox"/> Response from accident emergency PRO SST 03 <p>Accidentally Statically objective of establish the methodology for management of accident/incidents at Naturacaites.</p> <p>The company count with document verified in the results inform of Health and security occupational. The office received a copy of accidents investigation reports, which are register in the data base of workers injured.</p> <p>The workers injured received first aid in fields if is necessary an softer they are transferred to clinic.</p> <p>Non Compliance:</p> <ul style="list-style-type: none"> In field visit (in FFP classification) date 19 December 2017, is evidenced that the harness cod I\$XWJ have not the maintenance. The fire extinguisher don't count with the respective recharger and revision. <p>A cleaning worker at mill don't used the EPP correctly (Don't used mouth protection)</p>	
<p>Criterion 4.8: All staff, workers, smallholders and contractors are appropriately trained</p>		
<p>Summary of the findings for 4.8:</p>		
<p>Findings:</p>	<p>Comments:</p>	<p>Compliance</p>
<p>It's evidence the existence and effective application of Workers Formation Programs in P&C – RSPO. A evaluation of knowledge is make in the training.</p>	<p>The company organize this information in the annual matrix with training and capacitation made, and the participants list. This permit has a historic control of workers formation.</p>	<p>YES</p>
<p>Principle 5: Environmental responsibility and conservation of natural resources and biodiversity.</p>		
<p>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</p>		
<p>Summary of the findings for 5.1:</p>		
<p>Findings:</p>	<p>Comments:</p>	<p>Compliance</p>
<p>There is na Environmental Diagnostic DA-0055-2016, Project Name: Panacte, Date: April 20,2016, carried out by the NOA Group Company.</p> <p>The company has an Environmental Diagnosis for the Poloctic Region, file number D-004-13, Type of Agroindustrial Project, Activities: Agricultural and Industrial Palm Oil, elaborated by: Comprehensive Environmental Management System S.A. (SIGA), with registration number 021, Name of Legal Representative: Carlos Eduardo de la Torre del Valle, with resolution of MARN 01215-2016 / DIGARN / JMGM / gloc</p>	<p>he Environmental Diagnosis Includes:</p> <ul style="list-style-type: none"> Agricultural Phase: (adaptation of lands, Planting, Protective cover, plateau, pruning, harvesting, fruit transport, Plantation renovation, Irrigation, Fertilization, drainage, Pest Management. Industrial Phase: Extraction of Crude Palm Oil, Sterilization, Enjoyment, Raquis Processing, Extraction, Digestion, Pressing, Clarifying, Palmistry, Palm Oil Oil Extraction, Palm Palm Meal, Tank Storage. Infrastructure development (Benefit Plant, Wastewater Treatment System, Laboratory, Offices, Dining Rooms, General Dining Room, Sanitary Land-use change Consultation with stakeholders Waste Management <p>For identified impacts:</p> <p>Evidence:</p>	<p>Yes</p>

	<p>Biological Monitoring System</p> <ul style="list-style-type: none"> It has a schedule where activities, frequency and responsible are defined; The activities that are carried out are: Installation of traps for butterflies, extraction of butterfly traps, bird watching. 	
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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.

Summary of the findings for 5.2:

Findings:	Comments:	Compliance																		
<p>FOR ASSOCIATED PRODUCERS, IT WAS NOT POSSIBLE TO DEMONSTRATE THAT THERE IS A TRAINING PLAN FOR WORKERS ON THE STATUS OF RARE THREATENED OR ENDANGERED SPECIES.</p> <p>A MONITORING PROGRAM HAS NOT BEEN IMPLEMENTED FROM THE MANAGEMENT PLAN SUGGESTED IN HCV FOR SMALLHOLDERS.</p> <p>Naturaceites Panacte has and HCV assessment in plantations of Associated Producers of Naturaceites, S.A., date Guatemala May 21, 2017. The evaluation is carried out by:</p> <table border="1" data-bbox="194 958 730 1227"> <thead> <tr> <th>Nombre</th> <th>Rol</th> <th>Grado/Especialidad</th> </tr> </thead> <tbody> <tr> <td>José Luis López</td> <td>Asesor líder</td> <td>Biólogo, gestión de proyectos relacionados a biodiversidad, manejo de recursos naturales, participación ciudadana en la protección ambiental. Muestreo de fauna, con mayor enfoque en ornitología.</td> </tr> <tr> <td>Ximena Hernández</td> <td>Coordinadora de Campo</td> <td>Bióloga, coordinación de monitoreos biológicos terrestres y acuáticos, calidad de agua, análisis de impactos ambientales.</td> </tr> <tr> <td>Andrea Uribe</td> <td>Análisis de Conservación</td> <td>Bióloga/Bioquímica. Máster en Gestión de proyectos. Análisis de paisaje y ecología. Muestreo de fauna con énfasis en mamíferos y herpetología.</td> </tr> <tr> <td>Oscar Escobar</td> <td>Desarrollo de consultas participativas</td> <td>Trabajador social. Diseño de estrategias de consulta participativa a comunidades indígenas. Entrevistas a actores clave.</td> </tr> <tr> <td>Jorge Cabrera</td> <td>Análisis SIG</td> <td>Agrónomo. Manejo de sistemas de información geográfico y muestreos ambientales.</td> </tr> </tbody> </table> <p>The company has an High Conservation Value Assessment (AAVC), Project: Planting, Harvesting and Industrialization of Palm Oil "Polochic Region", Location: Izabal Department, Municipality of Estor / Department of Alta Verapaz, Municipality of Panzos, Date: March 2014, Conducted by: MSc. Marizol Zumbado (Team Leader), Advisor accredited to the HCV network, licensed ALS14004MZ since December 2, 2014, professional in biological sciences with emphasis in ecology in sustainable development, Master in Audits and Environmental Management with specialization in management and conservation of spaces Natural and marine pollution; MSc. Darien Zuñiga, biologist with emphasis in ecology in sustainable development, Master in Audits and Environmental Management with specialization in management.</p> <p>This study includes an evaluation of the existence or non-existence of AAVC, in the area where the farms are being studied under the "Polochic Region" Project of Empresa Naturaceites S.A.</p>	Nombre	Rol	Grado/Especialidad	José Luis López	Asesor líder	Biólogo, gestión de proyectos relacionados a biodiversidad, manejo de recursos naturales, participación ciudadana en la protección ambiental. Muestreo de fauna, con mayor enfoque en ornitología.	Ximena Hernández	Coordinadora de Campo	Bióloga, coordinación de monitoreos biológicos terrestres y acuáticos, calidad de agua, análisis de impactos ambientales.	Andrea Uribe	Análisis de Conservación	Bióloga/Bioquímica. Máster en Gestión de proyectos. Análisis de paisaje y ecología. Muestreo de fauna con énfasis en mamíferos y herpetología.	Oscar Escobar	Desarrollo de consultas participativas	Trabajador social. Diseño de estrategias de consulta participativa a comunidades indígenas. Entrevistas a actores clave.	Jorge Cabrera	Análisis SIG	Agrónomo. Manejo de sistemas de información geográfico y muestreos ambientales.	<p>According to the AVC, some species under conservation categories were observed in the farms, however these are observed sporadically and asylated, because the farms do not have the biological and ecological conditions necessary to sustain a stable population of these.</p> <p>Among the species sighted are:</p> <p>Birds:</p> <ul style="list-style-type: none"> Hawk Pollero (<i>Rupornis magnirostris</i>) Oriole (<i>Psarocolius montezuma</i>) Climber (<i>Mniotilta varia</i>) Carpenter (<i>Drycopus lineatus</i>) Loro (<i>Amazona autumnalis</i>) <p>Mammals:</p> <ul style="list-style-type: none"> Tacuazín (<i>Didelphis marsupialis</i>) Hormiguero Bear (<i>Tamandua mexicana</i>) Tepescuinle (<i>Cuniculus paca</i>) Howler monkey (<i>Aloutta pigra</i>) Porcupine (<i>Coendou mexicanus</i>) Huron (<i>Eira barbara</i>) <p>Tapir (<i>Tapirus bairdii</i>)</p> <p>The company has Environmental Policy that establishes that Naturaceites is committed to respect for the environment and promotes the conservation of natural resources, with conservation activities.</p> 	<p>Yes/NO</p>
Nombre	Rol	Grado/Especialidad																		
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Jorge Cabrera	Análisis SIG	Agrónomo. Manejo de sistemas de información geográfico y muestreos ambientales.																		

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
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	<p>Summary Emissions</p> <table border="1"> <thead> <tr> <th>Parametro</th> <th>Unidade</th> <th>Valor</th> </tr> </thead> <tbody> <tr> <td>MP</td> <td>Mg/m³</td> <td>316.42</td> </tr> <tr> <td>SO₂</td> <td>Mg/m³</td> <td>7.25</td> </tr> <tr> <td>NO_x</td> <td>Mg/m³</td> <td>231</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Descrição</th> <th>Unidade</th> <th>Valor</th> </tr> </thead> <tbody> <tr> <td>Total Plantado Area</td> <td>Ha</td> <td>200</td> </tr> <tr> <td>Total Planted Area on Road</td> <td>Ha</td> <td>12</td> </tr> <tr> <td>Concentration Area</td> <td>Ha</td> <td>18</td> </tr> <tr> <td>CDS</td> <td>%</td> <td>28.19</td> </tr> <tr> <td>ESR</td> <td>%</td> <td>1%</td> </tr> </tbody> </table> <p>Emissions</p>	Parametro	Unidade	Valor	MP	Mg/m ³	316.42	SO ₂	Mg/m ³	7.25	NO _x	Mg/m ³	231	Descrição	Unidade	Valor	Total Plantado Area	Ha	200	Total Planted Area on Road	Ha	12	Concentration Area	Ha	18	CDS	%	28.19	ESR	%	1%	
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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>The existence of the 2017 Annual Operational Plan (POA) was corroborated, with the objective of: Contributing to the sustainable development of NaturAceites S.A. And its area of influence, through policies, strategies and programs that guarantee an adequate linkage with its social, political, environmental and cultural environment.</p> <p>The POA 2017 includes the following headings in its tabulation: Program, Project Type, Amount, Project Name, Execution Schedule, Community, Municipality, Population, Budget (\$) 2017, Closed Farm, Beneficiaries, % by Budget Line, % Of Region Budget, % of General Budget, Objective, Activities, Progress Indicator, Risks / Assumptions, Requirements, Responsible and Observations. The main axes of the plan are: Education, Health, Social Strengthening, Infrastructure and Food Security.</p> <p>The procedures: Reception, analysis and resolution of applications (PRO-GS-003) and Community Development Tables (PRO-GS-004) are two of the instruments used by the company to identify and address the social needs and demands of Communities.</p> <p>Associated producers receive technical assistance and support with productive inputs from the company when this is agreed in the respective contract.</p>	<p>The social impact assessment covers all potential impact factors, including:</p> <ul style="list-style-type: none"> • Access and use rights (in the Environmental Instrument) • Economic means of living (for example paid employment) and working conditions (in the Environmental Instrument) • Subsistence activities (AVC Study) • Cultural and religious values (AVC study) • Health and education facilities; (In the Environmental Instrument) • Other community values as a result of changes such as improved transportation / communications or the arrival of substantial migrant labor (in the Environmental Instrument) <p>In addition, the company's strategy is to make an annual update through the instruments called Social and Environmental Monitoring, currently carried out by the company Ambiente y Desarrollo SA.</p> <p>* NOTE: Naturaceites manages the plans, procedures and studies at corporate level, where it is evident that it is included</p> <p>all its extractors, base of supplies and areas of influence. (the inclusion of the Panacte beneficiary plant was verified</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
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<p>There are consultation procedures that are documented through a BOOK OF ACTS where the interests of communities and other interested parties are manifested. References: Minutes No. 04-2017 Application for where the cooperation of the company for the construction of a bridge is demonstrated, request that was made by the members of the community on September 8, 2016. Other documents that endorse:</p> <ul style="list-style-type: none"> * GESTION SOCIAL REGION POLOCHIC * DIAGNOSTICO COMUNITARIO (CHAPIN ARRIBA) * EJECUCION DE PROYECTO: MEJORAMIENTO DE PUENTE COLGANTE, COMUNIDAD CHAPIN ARRIBA 	<p>The company has several registries where it is demonstrated that the interested parties have been identified: Register named LIST OF PARTIES OF INTEREST 2017 ACTORS 1. It shows the people contaco, the institution they represent, telephone, email and department within the company corresponds the attention of the same. A Document called MAPEO DE ACTORES Actors PTX, Naturaceites 2017 is evidenced, in which an Analysis of actors by influence and power is carried out in detail. This document demonstrates that several actors are involved to which the operation of the company impacts. Supporting records: AUXILIARY MAYORS OF THE 12 MICRO REGIONS OF THE MUNICIPALITY OF ESTOR, IZABAL UPDATED period 2016-2017. There is a document GRAPHIC COMMUNITIES, which identifies 64 communities located around the operation of the company (distributed in three municipalities, AMATES, EL ESTOR AND PANZOS), this document is constantly updated (half-yearly), the last update was made in the month of June 2017</p> <p>* Note: Data at the corporate level.</p>	<p>YES</p>
<p>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</p>		
<p>Summary of the findings for 6.3:</p>		
<p>Findings:</p>	<p>Comments:</p>	<p>Compliance</p>
<p>The company has a PROCEDURE OF RECEIPT, ANALYSIS AND RESOLUTION OF COMPLAINTS AND CLAIMS VERSION 3 PRO-GS-002, to describe the steps for the reception, analysis and resolution of the complaints, where it establishes times for the resolution of the same. Responsible for the process: WILFRED GARCIA / SOCIAL MANAGEMENT COORDINATOR. Through the Department of Social Management, the company has a system to resolve disputes effectively, both in time and effectiveness, this department considers the following factors: Mapping of Actors Social Base Line Strategy of CSR Community Relationship Mechanism of Complaints and Claims Improvement Implementation</p>	<p>The records about the claims processes are documented in the SOCIAL MANAGEMENT SYSTEM NATURACEITES, section of MECHANISM OF the outcome shall be available. CLAIMS results of the second semester 2016 to the first semester of 2017.</p>	<p>YES</p>
<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>Comments:</p>	<p>Compliance</p>
<p>There is no evidence of land disputes since the company shows in the sample taken that they are legal owners of the land. There is no evidence that there are customary rights, list of property of the farms. However, the company considers among its SOCIAL INCLUSION policies it serves vulnerable populations, considering as main axes the empowerment of women under a program called MEJORES HOGARES.</p>	<p>According to DIC 2016 SOCIAL MONITORING no compensations are recognized as the company demonstrates its operations within the company's private property (reference: list of property of the farms) Statement by: Guillermo Evertsz</p> <p>* Note: Data at the corporate level</p>	<p>YES</p>
<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>Comments:</p>	<p>Compliance</p>
<p>The workers' payment documents were reviewed, both from the company's own farms</p>	<p>In the Department of Organizational Development, the existence of contracts of</p>	<p>YES</p>

and from its associated producers, where it was possible to verify legal compliance with the payment of salaries, social security contributions and benefits of the law. Payroll: Payment to Social Security, evidence of legal compliance with registration and payment to Social Security of the workers of the company, reference: PLANILLA ELECSTRONICA DE SEGURIDAD SOCIAL, these data were also verified at the El Recreo estate.

The company evidences its involvement in identifying the needs of the communities and executes investment projects to cover several areas.

Drinking water: The company provides drinking water to its workers, units located in each farm, in addition, within the SOCIAL MANAGEMENT plan the company has contributed to the CONSTRUCTION OF DISTRIBUTION TANK FOR DRINKING WATER (community Semuy II and Chajamaik), and In the Qánil farm a project of INTRODUCTION OF ENTUBADA WATER has been initiated.

The company has proceeded to donate 1995.5 square meters of land from its own farms for the installation of a drinking water collection tank. Reference document: letter of the company addressed to Community Caserio Guaritas dated July 10, 2017. It is evidenced registration of DRINKING WATER MANAGEMENT OF ALDEA GUARITAS, DATED July 18, 2017 where the company is involved to manage the feasibility of some institutions of the project.

Reference: ELMAN JUAREZ, Regional Manager Social Management.

Health: The company provides medical services through the private clinic located in the facilities of the main farm, it has the service of a doctor and nurse for basic care. For greater attention to workers, they are transported to nearby health centers.

diverse workers, which are in the Spanish language and are presented to the Ministry of Labor of Guatemala, were found. The contracts are explained in Q'eqchi to the indigenous collaborators who need it; The explanation is given by the Coordinator and Development Organization recruiting aides who speak Q'eqchi as their mother tongue.

The contract is specific to each worker and the document is based on the work to be done. Induction is carried out to the company and the respective training where the conditions of work, work assignment and remuneration, hours of work, legal deductions, benefits, etc. are communicated.

The contracts, working conditions and induction to the post are explained in Q'eqchi 'language when required.

There is a dining service for employees. Every year a nutritional screening of workers (weight, waist, etc.) is done, the result is informed to the nutritionist

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

Summary of the findings for 6.6:

Findings:	Comments:	Compliance
<p>Naturaceites has a statement published in Spanish and in Q'eqchi 'recognizing the right to freedom of association.</p> <p>The company states in this way (in Spanish and in Q'eqchi language) its Freedom of Organization Policy: The company or its representatives shall at no time act against employees participating in an association, workers' organization or collective bargaining; Shall not discriminate against applicants who have exercised their right to belong to such organizations.</p> <p>The company has a Labor Improvement Committees Protocol (Issue Date 11/2014, Version 01). In this protocol it is pointed out that the purpose is: To have a space for dialogue where the labor and employers can exchange valuable information that allows them to continuously improve the development of</p>	<p>The existence of a book of minutes of the meetings of the Work Improvement Committee (CML) was confirmed, which preserves Organizational Development.</p>	<p>YES</p>

operational activities in the field and the Extractor Plant.		
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.		
Summary of the findings for 6.7:		
Findings:	Comments:	Compliance
The company has stated and published its Policy of Zero Tolerance to Child Labor: NaturAceites SA is a commitment "zero tolerance" to child labor; Complying with national legislation and international agreements; Motivates and demands that those who provide services have equal policies.	It was found during the audit that minors are not hired, in compliance with Convention 138 of the International Labor Organization. It is required to be contracted by Naturaceites to have the DPI (Personal Identification Document, which is issued only to people over 18 years). In the labor file of each collaborator a copy of the same is appended	YES
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.		
Summary of the findings for 6.8:		
Findings:	Comments:	Compliance
The company has a Non-Discrimination Policy, stated as follows: The company ensures the opportunity to enjoy an environment free of any type of harassment, discrimination or intimidation due to gender, race, color, religion, age, disability, Nationality, political opinion or social or ethnic origin. It was verified that this information is communicated when the worker enters the company and there are constant workshops and training to reinforce the Code of Ethics. It was evidenced that the Work Improvement Committee promotes the participation of women.	The workers interviewed indicate that there is no form of discrimination against them. The company has a policy of non-discrimination, declared as follows: The company guarantees the opportunity to enjoy an environment free of any type of harassment, discrimination or intimidation by gender, race, color, religion, age, disability, nationality, political opinion. or social or ethnic origin. It was verified that this information is communicated when the worker joins the company and there are constant workshops and training to reinforce the Code of Ethics. It was evidenced that the Committee for the Improvement of Work promotes the participation of women.	YES
Criterion 6.9: There is no harassment or abuse in the work place, and reproductive rights are protected.		
Summary of the findings for 6.9:		
Findings:	Comments:	Compliance
The company has a policy to prevent sexual harassment and other forms of violence against women and the protection of their reproductive rights has been implemented and communicated to all levels of the workforce. In the Code of Ethics, in section 7. Internal Conduct states: As a conscious company, we support our employees in training processes that contribute to integral, personal and professional growth. Excellence in performance is a collective construction. On the contrary, moral harassment destroys self-esteem and organizational unity. This is a hostile behavior, for this reason will be sanctioned actions such as: <ul style="list-style-type: none"> • Prevent the personal and professional growth of employees, for any reason and under any circumstances. • Use hierarchical power to impose authority or gain advantages. • Order subordinates to provide services that are not labor-related. 	As part of its Code of Ethics, the company has a Reproductive Rights Policy, which states: NaturAceites S.A. Is committed to recognize the basic right of couples and individuals to decide freely and responsibly the number of children, the spacing of births and the interval between them. Provide information and means of the right to achieve high levels of sexual and reproductive health. Adopt decisions on the right to reproduce without discrimination, coercion or violence, according to human rights documents. The social insurance (IGSS) prepares notifications of maternity leave (pre and post natal), which are delivered in Organizational Development, so that control of the period in which the permit is given. The lactation period, defined by law, starts from the end of the postpartum period established by IGSS. The company has a Code of Ethics and a policy of non-discrimination by race, sex or religious purpose, in the possible way the opportunity of	YES

<ul style="list-style-type: none"> Publicly disqualify, offend and explicitly or covertly threaten subordinates and / or co-workers. Present work or ideas of colleagues without giving them the credit they deserve. Discriminate to another for differences such as age, gender, sexual orientation, ethnicity, culture, academic preparation, religion, nationality, physical or intellectual disability. Psychologically or sexually harass subordinates or any co-worker. NaturAceites disapproves of any kind of reprisals, so that each employee can have the freedom and confidence to make any denunciation, complaint and question related to all aspects of this code of ethics. 	<p>work development is given to women from the communities close to the project.</p> <p>A MECHANISM OF COMPLAINTS of Complaints and Claims supported by the EticTel system is implemented. * PROCEDURE OF RECEIPT, ANALYSIS AND RESOLUTION OF COMPLAINTS AND CLAIMS VERSION 3 PRO-GS-002.</p>	
Criterion 6.10: Growers and mills deal fairly and transparently with smallholders and other local businesses.		
Summary of the findings for 6.10:		
<p>Findings:</p> <p>The way of fixing the payment price of the FFB delivered by the associated producers is stipulated in the contract that the company has signed with them, which has been established as 14% of the price of crude oil in the international market and are taken In consideration of the quality criteria of the fruit delivered. At the beginning of each month the company sends by email to each associated producer the information of the prices and the complete magazine Oil World. The published price is applied to pay the previous month.</p>	<p>Comments:</p> <p>RFF QUALIFICATION AND PAYMENT and monthly reports are made with the shipments of the fruit, and their respective payment support</p> <p>An interview was conducted with the administrator of the estate El Recreo,, to verify if there is understanding in verbal contractual issues about the terms of delivery, quality and price of the fruit of the associated producers.</p> <p>It was shown electronically BANK TRANSFER OF THE PAYMENTS MADE BY FFB</p>	<p>Compliance</p> <p>YES</p>
Criterion 6.11: Growers and mills contribute to local sustainable development wherever appropriate.		
Summary of the findings for 6.11:		
<p>Findings:</p> <p>The company demonstrates the contributions in a meaningful way towards the communities, the projects identified and executed are described in the documents: FINAL REPORT OF RESULTS LIFTING OF BASE LINE REGION POLOCHIC.</p>	<p>Comments:</p> <p>The company devotes special attention to the associated producers, has a Technical Advisory Program that is contributing to increase the productivity of its plantations and provides accompaniment to them through a technical</p>	<p>Compliance</p> <p>YES</p>
Criterion 6.12: No forms of forced or trafficked labour are used.		
Summary of the findings for 6.12:		
<p>Findings:</p> <p>As part of its Code of Ethics, the company states its Policy Against Forced Labor and Freedom of Movement: NaturAceites SA guarantees that those who seek employment or those who already work do so on a voluntary basis and are not Forced or forced by other persons or employment agencies.</p> <p>Interviews with agricultural and industrial workers show that the company does not allow or practice this form of violation of human rights.</p>	<p>Comments:</p> <p>The company does not hire temporary workers from other countries</p> <p>The workforce is local, comes from the inhabitants of legally established communities in the region. Reference: Disclosed on signs at the entrance of the farms. CODE AND POLICY OF CONDUCT</p>	<p>Compliance</p> <p>YES</p>
Criterion 6.13: Growers and millers respect human rights.		
Summary of the findings for 6.13:		
<p>Findings:</p> <p>The company has a human rights policy, which is included in the Code of Ethics, and is spelled out and communicated in Spanish and in Q'eqchí</p>	<p>Comments:</p> <p>NaturAceites SA is committed to respect human rights, understood as: the faculties, prerogatives and fundamental freedoms of human beings, characterized by being</p>	<p>Compliance</p> <p>YES</p>

'(to workers who speak that language) as follows:	interrelated, interdependent, and indivisible, whose effective exercise is indispensable for the integral development of the individual. NaturAceites SA, establishes guidelines that guide and regulate the management of Human Rights, to ensure the sustainability of the company and its suppliers.	
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
There is no new plantation program up to date	N/A	N/A
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
There is no new plantation program up to date	N/A	N/A
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
There is no new plantation program up to date	N/A	N/A
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 is no new plantation program up to date	N/A	N/A
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
There is no new plantation program up to date	N/A	N/A
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 is no new plantation program up to date	N/A	N/A
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
There is no new plantation program up to date	N/A	N/A
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 is no new plantation program up to date	N/A	N/A
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												
There is a Continuous improvement plan for the management of Duroport, within the waste program.	<p>Reduction Goal</p> <ul style="list-style-type: none"> A reduction of 66.66% in Duroport production is planned for 2017 2018, a 100% reduction and its elimination are planned. <p>There is a reduction plan for herbicides established by the Department of Agriculture for 2017 and 2018.</p> <table border="1"> <thead> <tr> <th colspan="3">Evidencia de Reducción y Proyección</th> </tr> <tr> <th>Producto</th> <th>2017</th> <th>2018</th> </tr> </thead> <tbody> <tr> <td>Glifosato Líquido</td> <td>73% **</td> <td>Eliminación total</td> </tr> <tr> <td>Glifosato en Polvo</td> <td>100%</td> <td>Eliminación total</td> </tr> </tbody> </table>	Evidencia de Reducción y Proyección			Producto	2017	2018	Glifosato Líquido	73% **	Eliminación total	Glifosato en Polvo	100%	Eliminación total	yes
Evidencia de Reducción y Proyección														
Producto	2017	2018												
Glifosato Líquido	73% **	Eliminación total												
Glifosato en Polvo	100%	Eliminación total												
RSPO Supply Chain Certification														
Supply Chain Module		D – Identity Preserved / E - Mass Balance												
Findings:	Comments:	Compliance												
Description														
There is an integrated profit plant where Palm Oil and Crude Palm Oil is extracted.	The mill works under the identity Preserved Supply chain model, receiving Fresh Fruit Bunches from certified farms only.	yes												
Documented Procedures														
The Company has standard operating procedures, which describe how the Panacte IP Supply Chain is implemented, managed and controlled	<p>Evidence</p> <ol style="list-style-type: none"> Procedimiento Ingreso y Salida de Cisternas para despachar aceite certificados, Codgio: PRO-LO-06, Fecha: Junio 2016, Version 1, Objetivo: Garantizar el control y monitoreo de despacho de producto terminado. Listado de Fincas Autorizadas Planta Beneficiadora de Aceite Pataxte, aprobado por Rodrigo Diaz. Instructivo de Pesaje de Cisternas, Código: IN-RE-04, versión 2, Fecha: Junio 2017. Objetivo Ejecutar y Registrar Correctamente el pesaje de cisternas. Instructivo de Pesaje de Productos Varios, Código: IN-RE-06, Version 2, Junio 2017. Instructivo de Pesaje de Transporte para sacos de harina, código: IN-RE-11, versión 2, fecha: Mayo 2017. 	yes												
Purchasing and goods in														
The company will only receive FFB from the certified supply base.	The company has an Instruction of weighing of vehicles with fruit, code: IN-RE-15, version 2, valid May 2017. Its objectives are: <ol style="list-style-type: none"> Execute and correctly register the weighing of vehicles with FFB Guarantee the allocation of weight to the corresponding supplier. Prevent FFB or loose fruit be returned to the field by poor discharge Ensure reliable information to the production process. 													
Record keeping														
Retention times for all records and reports will be a minimum of 2 years and will comply with legal and regulatory requirements and will be able to confirm the status of certification of stocks of raw materials or products	The company evidenced that it has the records and reports available, duly filled and updated, related to the chain standard of Supply RSPO.	yes												
Processing														

The Company has standard operating procedures, which describe how the Pataxte IP Supply Chain is implemented, managed and controlled.	<p>Evidence</p> <ol style="list-style-type: none"> 1. Procedimiento Ingreso y Salida de Cisternas para despachar aceite certificados, Codgio: PRO-LO-06, Fecha: Junio 2016, Version 1, Objetivo: Garantizar el control y monitoreo de despacho de producto terminado. 2. Listado de Fincas Autorizadas Planta Beneficiadora de Aceite Pataxte, aprobado por Rodrigo Diaz. 3. Instructivo de Pesaje de Cisternas, Codigo: IN-RE-04, versión 2, Fecha: Junio 2017. Objetivo Ejecutar y Registrar Correctamente el pesaje de cisternas. 4. Instructivo de Pesaje de Productos Varios, Codigo: IN-RE-06, Version 2, Junio 2017. 5. Instructivo de Pesaje de Transporte para sacos de harina, código: IN-RE-11, versión 2, fecha: Mayo 2017. <p>Panacte processes 100% cesrtified fresh fruit bunches and produces CSPO and CSPKO - IP.</p>	yes
RSPO Rules on Market Communications and Claims		
Claims & Trademark use		
N/A	The RSPO Mark is not used. The company will use the Brand, Communications and Claims Handling Guide, if applicable	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	001-2017
Date raised	20 diciembre de 2017
Major or Minor	Minor
Reference of standard	2.1.3
Standard requirement	A mechanism for ensuring compliance shall be implemented
Evidence of non-compliance	During the document review it was possible to demonstrate that the occupational health and safety plan is not signed by a Doctor accredited by the Labor Ministry of Guatemala.
Date of closing:	

4.2.3 New non-compliances raised at this audit	
NC number	002-2017
Date raised	Diciembre de 2017
Major or Minor	Minor
Reference of standard	4.3.2
Standard requirement	A management strategy shall be in place for plantings on slopes above certain limit.
Evidence of non-compliance	During the visit on December 20, 2017 at Recreo Farm, located in the municipality of Estor Izabal, according to its Environmental Study, describes soils between 5 – 15 degrees (lot 9).
Date of closing:	

4.2.4 New non-compliances raised at this audit	
NC number	003-2017
Date raised	19 diciembre de 2017
Major or Minor	Major
Reference of standard	4.7.3
Standard requirement	All workers involved in the operation shall be adequately trained in safe working practices (see Criterion 4.8). Adequate and appropriate protective equipment shall be available to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, and land preparation, harvesting and, if it is used, burning.
Evidence of non-compliance	<p>Non Compliance:</p> <ul style="list-style-type: none"> In field visit (in FFP classification) date 19 December 2017, is evidenced that the harness cod I\$XWJ have not the maintenance. The fire extinguisher don't count with the respective recharger and revision. <p>A cleaning worker at mill don't used the EPP correctly (Don't used mouth protection)</p>
Date of closing:	26 diciembre de 2017. The company change the harness and train alla wolkler in safety practices.

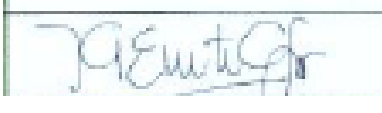
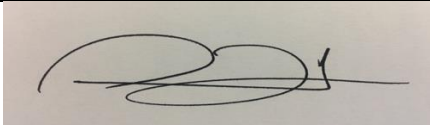
4.2.5 New non-compliances raised at this audit	
NC number	004-2017
Date raised	19 diciembre de 2017
Major or Minor	Minor
Reference of standard	5.2.3
Standard requirement	There shall be a programme to regularly educate the workforce about the status of these RTE species, and appropriate disciplinary measures shall be instigated in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect or kill these species.
Evidence of non-compliance	FOR ASSOCIATED PRODUCERS, IT WAS NOT POSSIBLE TO DEMOSTRATE THA THERE IS A TRAINING PLAN FOR WORKERS ON THE STATUS OF RARE THREATENED OR ENDANGERED SPECIES.
Date of closing:	

4.2.6 New non-compliances raised at this audit	
NC number	005-2017
Date raised	19 diciembre de 2017
Major or Minor	Minor
Reference of standard	5.2.4
Standard requirement	Where a management plan has been created there shall be ongoing monitoring: <ul style="list-style-type: none"> • The status of HCV and RTE species that are affected by plantation or mill operations shall be documented and reported; • Outcomes of monitoring shall be fed back into the management plan.
Evidence of non-compliance	A MONITORING PROGRAM HAS NOT BEEN IMPLEMENTED FORM THE MANAGEMENT PLAN SUGGESTED IN HCV FOR SMALLHOLDERS.
Date of closing:	

4.2.7 New non-compliances raised at this audit	
NC number	006-2017
Date raised	20 diciembre de 2017
Major or Minor	Minor
Reference of standard	5.3.3
Standard requirement	A waste management and disposal plan to avoid or reduce pollution shall be documented and implemented.
Evidence of non-compliance	ON DECEMBER 20, 2017 IN THE VISIT TO RECREO FARM, THE PET WASTE WAREHOUSE WAS NOT PROPERLY ORGANIZED AND IDENTIFYING THE TYPES OF WASTE FOUND THERE SUCH AS PLASTIC BOTTLES AND CARTONS, FOR ITS PROPER USE OF FINAL DISPOSAL.
Date of closing:	

4.2.3 Observations	
Date raised	

4.3 Lead Auditor Recommendations for the RSPO Principles & Criteria certification.	
Grant/ Renewal/ Extension*	<input type="checkbox"/>
Maintenance*	<input checked="" type="checkbox"/>
Suspension	<input type="checkbox"/>
Refuse / Withdrawal Certificate	<input type="checkbox"/>
Justification for the Recommendation	The company has certified 100% of his owne and smallholders farma
* 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.	

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	Guillermo Evertsz
Position	Gerente de Certificaciones
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	Pedro Cerrate
Position	Lead Auditor
Signature	
Date	December 21, 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.

