

IBD

CERTIFICAÇÕES

CREDIBILITY & TRUST



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

Naturaceites S.A. – Pataxte Mill
Pataxte, El Estor, Izabal, Guatemala

Pedro Roberto Cerrate Morales
24 -28 Julio de 2017

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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 (November, 2014) | | | | | | |
| <input type="checkbox"/> | New Planting Procedures (November, 2015 version) | | | | | | |
| <input checked="" type="checkbox"/> | RSPO Rules on Market Communications and Claims (November, 2016 version) | | | | | | |
| 1.2 Company and Contact Details | | | | | | | |
| Company name | Naturaceites S.A. | | | | | | |
| Business address | Planta Beneficio Pataxte, Finca Pataxte, El Estor, Izabal, Guatemala | | | | | | |
| Scope | Production and processing of CSPO, CSPKO and PK | | | | | | |
| Products | CPO, CPKO, PK | | | | | | |
| Contact person | Carlos Tobias / Guillermo Evertz | | | | | | |
| Telephone | +502 5320-7138 / +502 3024-3627 | | | | | | |
| E-mail | ctobias@naturaceites.com / gevertz@naturaceites.com | | | | | | |
| Web site | www.naturaceites.com | | | | | | |
| Other certifications held | --- | | | | | | |
| 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 | 01-06 Agosto 2016 | | | | | | |
| Date of this audit | 24 – 28 Julio 2017 | | | | | | |
| Main or ASA (1 to 4) | ASA 2 | | | | | | |
| Date of next surveillance audit | Within 12 months of the date of this audit | | | | | | |
| 1.5 Location of the Palm Oil Mill | | | | | | | |
| Palm Oil Mill (POM) | | Mill Capacity | GPS Reference | | | | |
| Name | Location Address | MT/Hour | Longitude | Latitude | | | |
| Planta Beneficio Pataxte | Finca Pataxte, El Estor, Izabal, Guatemala | 60MT/hour | 15.3483N | 89.2921W | | | |
| 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 June 2017 the mill received [187,017.87] 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: | 187,017.87 | | | | |
| | | Mt Conventional FFB: | ----- | | | | |
| FFB received on the previous 12 months, month by month: | | | | | | | |
| July 2016: | 19,847.77 | August 2016: | 16,483.80 | September 2016: | 24,547.81 | October 2016: | 28,903.71 |
| November 2016: | 20,805.73 | December 2016: | 13,838.5 | January 2017: | 10,412.88 | February 2017: | 7,236.71 |
| March 2017: | 9,240.43 | April 2017: | 7,547.35 | May 2017: | 9,781.78 | June 2017: | 18,371.4 |
| Estimate for last 12 Months (MT) [IP] (ASA audits). | | Actual Production for last 12 months (MT) [IP] | | Projection for next 12 Months (MT) [IP] | | | |

| CPO | PK | CPO | PK | CPO | PK |
|---|-----------------------|---|-------------------------|---|---------------|
| 48,541 | 9,708 | 43,827 | 6,682 | 49,667.12 | 6,478.32 |
| 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 |
| 35,366 | 6,435.36 | 0 | 0 | 0 | 0 |
| Notes: | | | | | |
| 1.7 General Description of Supply Base | | | | | |
| A supply base of 8 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. These farms are referred as company owned farms. | | | | | |
| 1.7.1 Location of the Supply Base | | | | | |
| Oil Palm Plantation (OPP) | | Location Address | GPS Reference | | |
| Name | | | Longitude | Latitude | |
| Finca Chapin | | El Estor Izabal, Guatemala | 15.3862N | 89.2655W | |
| Finca Pataxte | | El Estor Izabal, Guatemala | 15.3483N | 89.2921W | |
| Finca Rio Zarco | | El Estor Izabal, Guatemala | 15.3861N | 89.3553W | |
| Finca Chabiland | | EL Estor Izabal, Guatemala | 15.31471N | 89.46825W | |
| Finca Panacte | | El Estor Izabal, Guatemala | 15.30856N | 89.60487W | |
| Finca La Cabaña | | El Estor Izabal, Guatemala | 15.4428N | 89.784W | |
| Finca Pueblo Nuevo | | Panzos, Alta Verapaz | 15°21'28.19"N | 89°35'00.64"W | |
| Finca Flor del Paraiso | | Panzos, Alta Verapaz | 15°18'33.28"N | 89°39'10.30"W | |
| Finca Canarias | | Panzos, Alta Verapaz | 15°18'19.67"N | 89°41'48.34"W | |
| Finca Selesia | | Panzos, Alta Verapaz | 15°21'19.60"N | 89°35'10.32"W | |
| Finca San José Panorama | | Panzos, Alta Verapaz | 15°18'41.53"N | 89°35'03.23"W | |
| Finca Sepur Las minas | | Panzos, Alta Verapaz | 15°18'11.10"N | 89°37'47.09"W | |
| Finca La Constancia | | Panzos, Alta Verapaz | 15°18'57.14"N | 89°43'31.34"W | |
| Finca Seyamac | | Panzos, Alta Verapaz | 15°20'41.60"N | 89°37'30.44"W | |
| 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 | | | |
| Finca Pataxte | 1,076 | 952 | 24,337 | 1999-2000-2004-2007-2009 | 25 |
| Finca Chapin | 1,191 | 1,191 | 29,433 | 1998-2000-2007 | 25 |
| Finca Rio Zarco | 1,100 | 1,070 | 25,815 | 1999-2000-2004-2007-2009 | 25 |
| Finca Chabiland | 1,060 | 1,000 | 27,862 | 1999-2000-2004-2005 | 25 |
| Finca La Cabaña | 627 | 622 | 13,736 | 2000-2001-2003-2004-2010-2009 | 25 |
| Finca Panacte | 1,289 | 1,289 | 39,551 | 2005-2009 | 25 |
| Subtotal | 6,343 | 6,124 | 160,734 | - | - |
| Finca Pueblo Nuevo | 309.90 | 309.90 | 8,332 | 2008-2011-2012 | 25 |
| Finca Flor del Paraiso o tinajas | 423.93 | 423.93 | 12,435 | 2008-2009-2010 | 25 |
| Finca Canarias | 298.02 | 298.02 | 7,049 | 2010 | 25 |
| Finca Sepur Las Minas | 203.94 | 203.94 | 5,855 | 2004 | 25 |
| Finca Seyamac | 47.59 | 47.59 | 1,479 | 2007-2008 | 25 |
| Finca La Constancia | 46 | 46 | 1,018 | 2004 | 25 |
| Finca San José Panorama | 186.19 | 186.19 | 5,893 | 2009 | 25 |
| Finca Selesia | 173.03 | 173.03 | 5,870 | 2009-2010 | 25 |
| Subtotal | 1,688.6 | 1,688.6 | 47,931 | - | - |
| TOTAL | 8,031.60 | 7,812.60 | 208,665 | - | - |

| 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 | |
| Finca Chapin | 124 | 0 | Riparian areas and biological corridors | |
| Pataxte | 0 | 0 | | |
| Rio Zarco | 30 | 0 | Riparian areas and biological corridors | |
| Chabiland | 60 | 0 | Riparian areas and biological corridors | |
| Panacte | 0 | 0 | | |
| Finca Cabaña | 5 | 0 | Riparian areas and biological corridors | |
| Associated Growers | 0 | 0 | | |
| TOTAL | 219 | 0 | - | |
| 1.7.4 Total Certified Area (Total Certified Area corresponds to the sum of total Area of Oil Palm and the total Conservation Area) | | | 8,250.6 | |
| 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.</p> <p>A 'risk level' shall be set at: <i>Level 1 - low risk</i> <i>Level 2 - medium risk</i> <i>Level 3 - high risk</i></p> <p>Multiplier z is set as follows: <i>Low risk = multiplier of 1</i> <i>Medium risk = multiplier of 1.2</i> <i>High risk = multiplier of 1.4.</i></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) | $N = 0.8\sqrt{Y}$ | Smallholders (Z) | $N = 0.8\sqrt{Z}$ | |
| 6 | $N = 0.8\sqrt{6}=1.95 \text{ eq}=2$ | 8 | $N = 0.8\sqrt{8}=2.26 \text{ eq}=3$ | |
| 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 3 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. |
| 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 |
| Finca San Jose Panorama | Fresh Fuit Bunches Production | 1 | 8 | Harvesters, loose fruit pickers, Staff, buffalo collectors |
| Finca La Cabaña | Fresh Fuit Bunches Production | 1 | 13 | Harvesters, loose fruit pickers, Staff, buffalo collectors |
| Finca Flor del Paraiso o Tinajas | Fresh Fuit Bunches Production | 2 | 6 | Harvesters, loose fruit pickers, Staff, buffalo collectors |

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

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

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

Number of **sub-contractors**.

| Mill and workshops | | | Farms | | |
|--|-----------------------------------|----------|--|---|----------|
| Approved: | 4 | | Approved: | 10 | |
| On site during audit: Y | 1 | | On site during audit: Y | 5 | |
| Number to audit: = $0.8\sqrt{Y}$ | $0.8\sqrt{1}=1$ | | Number to audit: = $0.8\sqrt{Y}$ | $0.8\sqrt{5}=2.23$ 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 |
| | | | | | |

Explanation as to the selection of sub-contractors sampled:

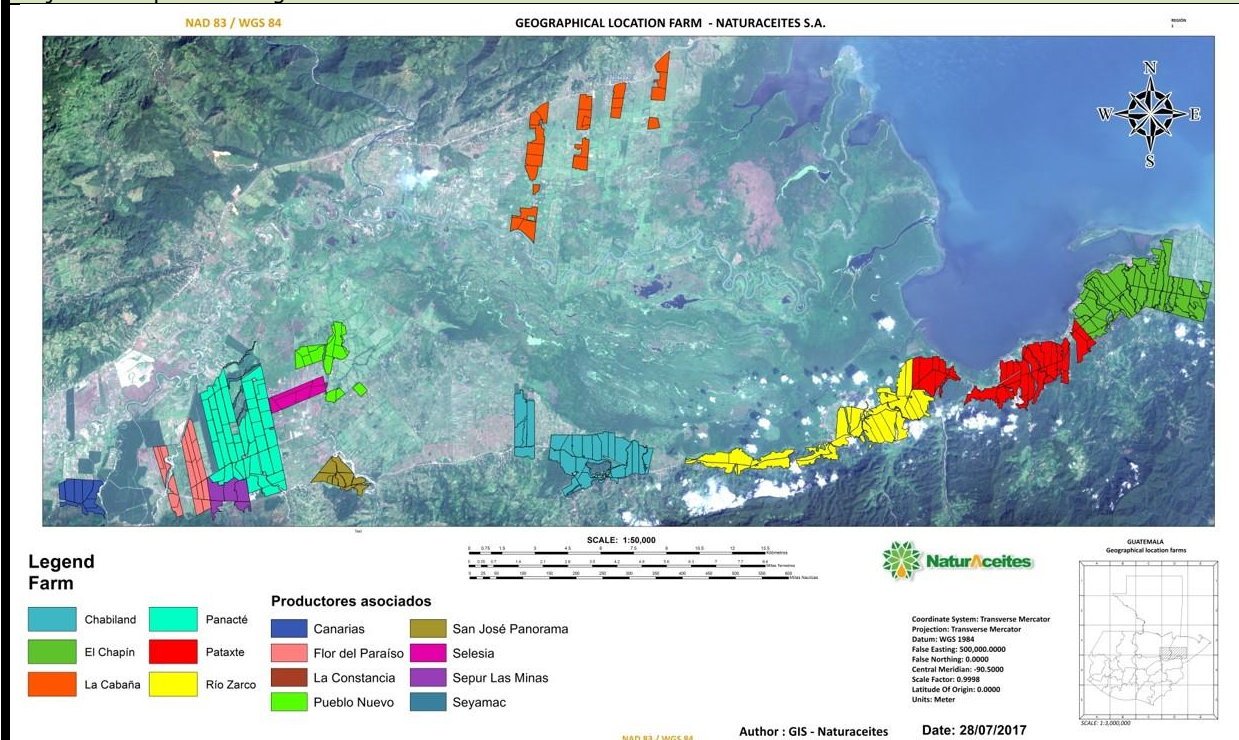
The selection of subcontractors interviewed was based on their location at the mill or farms at the time of the audit, in that way, transport and security service were interviewed. Providers' company representatives delivering service at the mill or farms were asked to come to the mill for interview. 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.

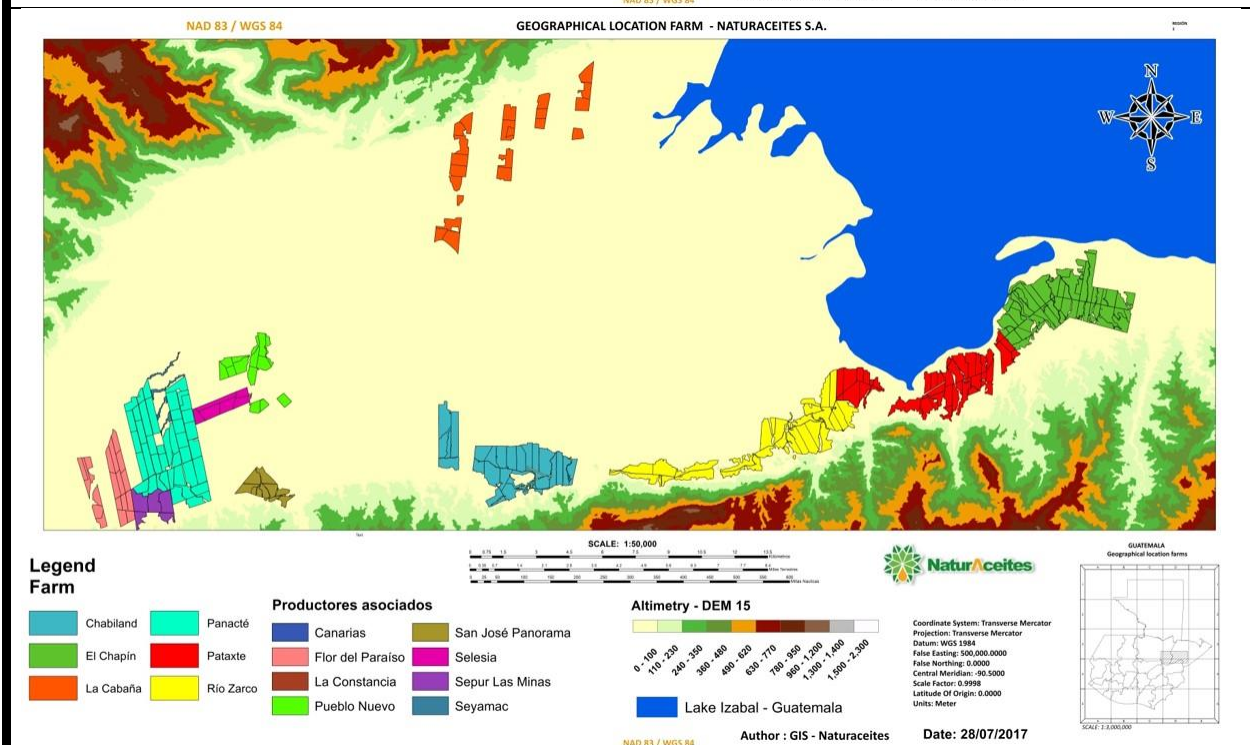
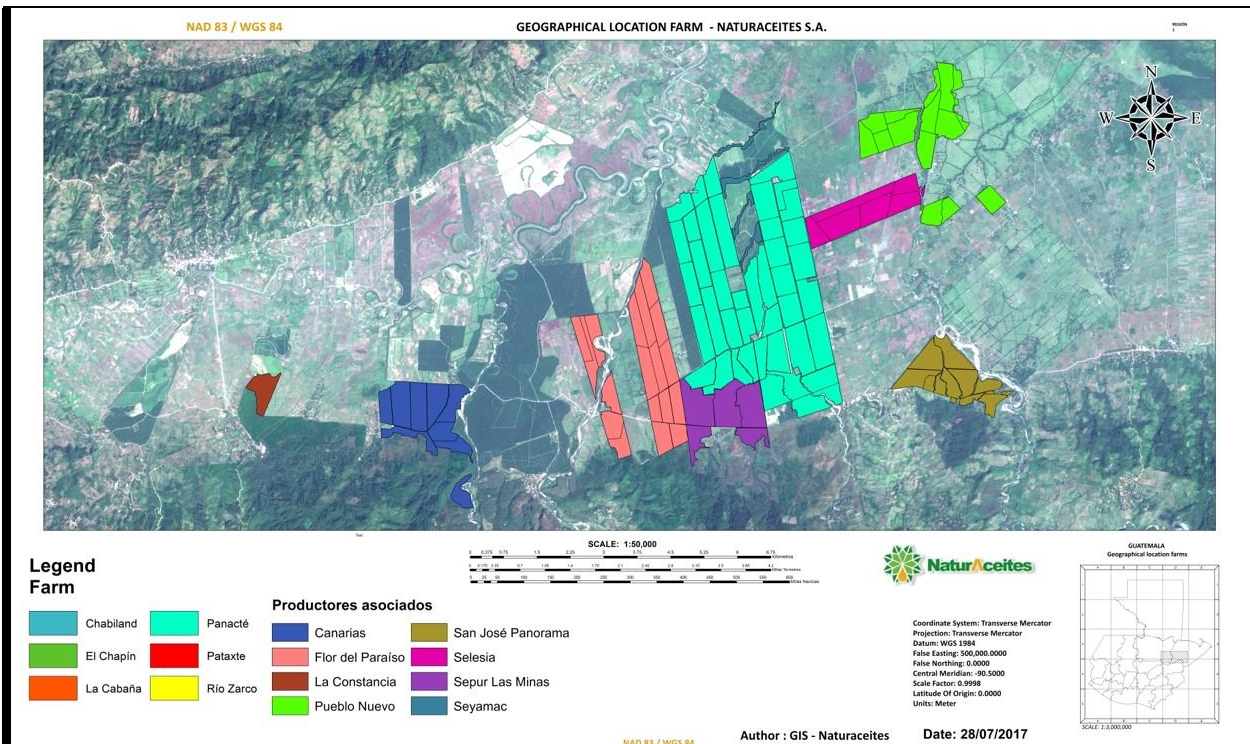
1.8 Progress of associated Smallholders or Out-growers towards Compliance with relevant Standards - should be in accordance to the 3 year implementation plan

The company has included 8 associated producers to be certified and 6 own certified farms; And each year add a percentage to reach 100% certified.

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 | -0.31 | Oil Palm planted area | 7,484.5 |

| | | | | | | | | | | | | |
|---|--|-----------------------------|-----------------------------|--------------|------------------|--------------------|---|-----------------------------|-----------------------------|--------------|------------------|----------------------------|
| PK | -0.31 | | | | | | | | | | | |
| Production | t/yr | Oil Palm planted on peat | | | | | | | | | | |
| FFB processed | 187,017.87 | | 0 | | | | | | | | | |
| CPO Produced | 43,827 | Conservation (forested) | 219 | | | | | | | | | |
| Extraction | % | Conservation (non-forested) | | | | | | | | | | |
| OER | 23.78 | | | | | | | | | | | |
| KER | 4.05 | Total | 7,703.5 | | | | | | | | | |
| 1.12 Summary of Field Emissions and Sinks | | | | | | | | | | | | |
| | Own Crop | | | Group | | | 3rd Party | | | Total | | |
| | tCO 2e | tCO 2e/ Ha | tCO 2e/t FFB | tCO 2e | tCO 2e/ Ha | tCO 2e/t FFB | tCO 2e | tCO 2e/ Ha | tCO 2e/t FFB | tCO 2e | tCO 2e/ Ha | tC O2 e/t FF B |
| Emissions | | | | | | | | | | | | |
| Land Conversion | 440 5.9 | 0.75 | 0.03 | | | | 123 8.28 | 0.77 | 0.03 | | | |
| *CO2 Emissions from Fertilizer | 945 9.55 | 1.62 | 0.06 | | | | 219 5.31 | 1.37 | 0.05 | | | |
| **N2O Emissions | 103 48.5 5 | 1.76 | 0.07 | | | | 129 5.83 | 0.81 | 0.03 | | | |
| Fuel Consumption | 295 8.48 | 0.5 | 0.02 | | | | 751. 72 | 0.47 | 0.02 | | | |
| Peat Oxidation | 0 | 0 | 0 | | | | 0 | 0 | 0 | | | |
| Sinks | | | | | | | | | | | | |
| Crop Sequestration | - 550 84.1 7 | - 9.36 | 0.35 | | | | - 149 83.7 3 | - 9.36 | - 0.32 | | | |
| Sequestration in conservation area | 0 | 0 | 0 | | | | 0 | 0 | 0 | | | |
| Total | - 278 21. 69 | - 4.7 3 | - 0.1 8 | | | | - 950 2.5 9 | - 5.9 4 | - 0.2 1 | | | |
| 1.13 Summary of Mill Emissions and Credits | | | | | | | | | | | | |
| | tCO2e | | | | | | tCo2e/tFFB | | | | | |
| Emissions | -- | | | | | | --- | | | | | |
| POME | 19319.2 | | | | | | 0.09 | | | | | |
| Fuel Consumption | 366.7 | | | | | | 0 | | | | | |
| Grid Electricity | 0 | | | | | | 0 | | | | | |
| Utilisation | -- | | | | | | -- | | | | | |
| Credits | -- | | | | | | -- | | | | | |
| Export of Grid Electricity | 0 | | | | | | 0 | | | | | |
| Sales of PKS | 0 | | | | | | 0 | | | | | |
| Sales of EFB | 0 | | | | | | 0 | | | | | |

| | | | |
|---|--|---|------------------------------------|
| Total | 19685.9 | 0.1 | |
| 1.14 Palm Oil Mill Effluent (POME) Treatment | | | |
| Divert to compost | 60% | Divert to anaerobic digestion 0 % | |
| 1.15 Palm Oil Mill Effluent Diverted to Anaerobic Digestion: | | | |
| Divert to anaerobic pond | 40% | 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 | | | |
| N/A | | | |
| AUDIT PROCESS | | | |
| 3.1 IBD - The Certification Body | | | |
| IBD takes pride in being the largest certifier in Latin America and the only Brazilian certifier of organic products with accreditation through IFOAM (international market), ISO 17065 (European market regulation CE 889/07), Demeter (international market), USDA/NOP (North-American market), and SISORG (Brazilian market), making its certificate global. | | | |
| Located in Botucatu-SP, Brazil, IBD has been in operation since 1992. Initially focused exclusively on the certification of organic product, after 2004, IBD began including certification services in the social-environmental area through the Fair Trade, RSPO, SAN, UTZ, 4C and UEBT programs. Today, IBD certifies over 5,000 producers, covering an area of approximately 520 thousand hectares in cultivation and 3 million hectares under wild harvest management, in more than 20 countries. | | | |
| For more information regarding IBD, access www.ibd.com.br . RSPO Membership N°: 8-0090-08-000-00. RSPO accredited by ASI on November 4 th , 2014, worldwide (accreditation code RSPO-ACC-020). | | | |
| 3.2 Audit Team | | | |
| Lead auditor | Pedro Roberto Cerrate Morales | | |
| Audit team | Ana Maria Uribe / Ana Carranza | | |
| 3.3 Audit Methodology | | | |
| 3.3.1 Audit Agenda | | | |

| Date | Time | Location | Program | Auditor(s) | |
|-------|-------|---------------------------------------|--|------------|--|
| 24/07 | 9:00 | Office Pataxte Farm | Opening Meeting | PC, AU, AC | |
| 24/07 | 9:20 | Office Pataxte Farm | Presentation by the company: General, Social, Agricultural Management and Organizational Development | PC, AU, AC | |
| 24/07 | 10:30 | Office Pataxte Farm | Plant Inspection and SCC Documentary Review | PC | |
| 24/07 | 10:30 | Office Pataxte Farm | Documentary Review P&C | AU | |
| 24/07 | 10:30 | Office Pataxte Farm | Documentary Review P&C | AC | |
| 24/07 | 12:30 | Lunch | | | |
| 24/07 | 13:35 | Office Pataxte Farm | Documentary Review P&C | PC | |
| 24/07 | 13:35 | Office Pataxte Farm | Documentary Review P&C | AU | |
| 24/07 | 13:35 | Office Pataxte Farm | Documentary Review P&C | AC | |
| 24/07 | 17:00 | Office Pataxte Farm | Auditors meeting | PC, AU, AC | |
| 24/07 | 17:30 | End day 1 | | | |
| 25/07 | 7:30 | Rio Zarco Farm | Inspection of facilities, field activities, interviews and stakeholders | PC | |
| 25/07 | 7:30 | Chabiland Farm | Inspection of facilities, field activities, interviews and stakeholders | AU | |
| 25/07 | 7:30 | La Cabaña Farm | Inspection of facilities, field activities, interviews and stakeholders | AC | |
| 25/07 | 13:30 | Lunch | | | |
| 25/07 | 14:30 | Rio Zarco Farm | Inspection of facilities, field activities, interviews and stakeholders | PC | |
| 25/07 | 14:30 | Chabiland Farm | Inspection of facilities, field activities, interviews with stakeholders and service providers | AU | |
| 25/07 | 14:30 | La Cabaña Farm | Inspection of facilities, field activities, interviews with stakeholders and service providers | AC | |
| 25/07 | 16:00 | Office Pataxte Farm | Documental Review | PC, AU, AC | |
| 25/07 | 17:00 | Office Pataxte Farm | Auditors meeting | PC, AU, AC | |
| 25/07 | 17:30 | End day 2 | | | |
| 26/07 | 7:30 | Flor del Paraiso Farm | Inspection of facilities, field activities, interviews and stakeholders | PC | |
| 26/07 | 7:30 | Canarias Farm | Inspection of facilities, field activities, interviews and stakeholders | AU | |
| 26/07 | 7:30 | San Jose Panorama Farm | Inspection of facilities, field activities, interviews and stakeholders | AC | |
| 26/07 | 13:00 | Lunch (with some stakeholders) | | | |
| 26/07 | 14:00 | Flor del Paraiso Farm | Inspection of facilities, field activities, interviews and stakeholders | PC | |
| 26/07 | 14:00 | Canarias Farm | Inspection of facilities, field activities, interviews and stakeholders | AU | |
| 26/07 | 14:00 | San Jose Panorama Farm | Inspection of facilities, field activities, interviews and stakeholders | AC | |
| 26/07 | 16:00 | Office Pataxte Farm | Documental review and installations | PC, AU, AC | |
| 26/07 | 17:00 | Office Pataxte Farm | Auditors Meeting | PC, AU, AC | |
| 26/07 | 17:30 | End day 3 | | | |
| 27/07 | 8:00 | Pataxte Mill | Inspection of facilities, field activities, interviews with stakeholders and service providers | AU | |
| 27/07 | 8:00 | Pataxte Mill | Inspection of facilities, field activities, interviews with stakeholders and service providers | AC | |
| 27/07 | 8:00 | Effluent and by products treatment | Inspection of facilities, field activities, interviews and stakeholders | PC | |

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| 27/07 | 12:30 | Lunch | | |
| 27/07 | 13:30 | Pataxte Mill | Interviews and processes | PC |
| 27/07 | 13:30 | Office Pataxte Farm | Inspection of facilities, field activities, interviews and stakeholders | AU, AC |
| 27/07 | 17:00 | Office Pataxte Farm | Auditors meeting | PC, AU, AC |
| 27/07 | 17:30 | End day 4 | | |
| 28/07 | 8:00 | Office Pataxte Farm | Auditors meeting | PC, AU, AC |
| 28/07 | 10:00 | Office Pataxte Farm | Preparation for ending meeting | PC, AU, AC |
| 28/07 | 11:00 | Office Pataxte Farm | Ending meeting | PC, AU, AC |
| 28/07 | 12:00 | Travel to Ciudad de Guatemala | | |
| 3.3.2 List of stakeholders consulted prior to and during the audit. | | | | |
| | | Name | Category | |
| | | Antonio Torres Morales | Teacher/Escuela Rural Mixta | |
| | | Alfredo Chub Cacao | President of Cocode Guaritas | |
| | | Miguel Choc | Assistant of Guaritas relación comunitaria | |
| | | Francisco Cucc Yaxcal | President of cocode Chapín Arriba | |
| | | Lorenzo Cacao Choj | Treasury responsible of cocode Chapín Arriba | |
| | | Manuel Yaxcal | Chapín Arriba /health | |
| | | Gilberto Antonio Milla Mansilla | Director of School Escuela rural Mixta Chapín Arriba | |
| | | Santos Choc Rax | Finance comission of Limón Zarco | |
| | | Domingo Suram Coy | Coordinator at Limón Zarco | |
| | | Manuel Ical Ical | Coordinador Limón Zarco | |
| | | Fernando Max | Leader rancho | |
| | | Mariano Toz Tul | Coordinator of community Rancho | |
| | | Manuel Ical Ical | President of la Esperanza | |
| | | Miguel Chub Coc | Finance comission | |
| | | Genaro Cau Caal | Harvest/Canaria farm | |
| | | Oswaldo Yat | Supervisor /Canarias farm | |
| | | Ramiro Maas | Harvest/ Canarias Farm | |
| | | Oscar Ichech | Harvest/Canarias farm | |
| | | Rolando -tiul Xoldes | Harvest/Canarias farm | |
| | | Carlos Enrique choc Yate | Harvester/Chapín farm | |
| | | Ramos Jor Maquin | Harvester/Chapín farm | |
| | | Almirca Chuc | Harvester/Chapín farm | |
| | | Juan Oswaldo Caal Joc | Harvester/Chapín farm | |
| | | Pedro Maquin Butz | Harvester/Chapín farm | |
| | | Alfredo Che Coy | Harvester/Chapín farm | |
| | | Bernardo Isis | employee | |
| | | Jose Luis Ramirez | employee | |
| | | Enrique Jacal | Community representative | |
| | | Roque Su | Community representative | |
| | | Miguel Choc | Community representative | |
| | | Marcos Ical | Community representative | |
| | | Miguel Botz | employee | |
| | | Nestor Caal | employee | |
| | | Jose Pec | employee | |
| | | Daniel Juc Coy | employee | |
| | | Luis Armando Cucul | employee | |
| | | Julio Pec Che | employee | |
| | | Claudio Caal | employee | |
| | | Jose Anibal Cac | employee | |
| | | Laura Garcia | employee | |
| | | Jesus Pop | Municipal representative | |
| | | Tolando Toc | Community leader | |
| | | Marel Hezler Zacarias | employee | |
| | | Teofilo Cojom | employee | |
| | | Juan Rodolfo Ulario | Contractor employee | |
| | | Jose chum | Contractor employee | |
| | | Sergio Estrada | employee | |
| | | Eduardo Sequina | Mill Production Manager | |
| | | Roberto Mendez | Logistic | |
| | | Oscar Fong | Mill Manager | |
| | | Carlos de la Torre | General Manager | |
| | | Guillermo Evertsz | Sustainable Manager | |
| | | William Torres | Farm Administrator | |

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| <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>Comments:</p> | <p>Compliance</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>The information was verified during audit in website http://www.naturaceites.com/contacto/</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>Comments:</p> | <p>Compliance</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>Naturaceites Ethic code ,content of ethic code is:</p> <p>Introduction NaturaAceites 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>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>The company has implemented the majority of</p> | | |

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| <p>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.</p> <p>There was evidenced that company does not have an effective mechanism for ensuring legal compliance with the associated producers. It was found that one of them does not have an environmental license and it is verified that it is in the process of application with the regulation office.</p> <p>Observation: Currently pending that the local environmental regulatory office approves the renewal of the environmental license of the company, which has proven to comply with all the requirements and documents required by the regulatory office.</p> <p>References: Legal matriz of requirements "Procedimiento para ejecución de auditoria interna de la matriz de cumplimiento legal pro-sost-05 versión 1" Labor contracts Workers interviews Community representative's interviews "capacitación cumplimiento de la normativa ambiental nacional y tratados internacionales vinculantes a la producción de aceite de palma"</p> | <p>Company should to implement a mechanism for ensuring legal compliance with the associated producers.</p> <p>The company should strive to follow up on its legal documents in order to get the renewals of environmental permits at the environmental regulatory offices.</p> | NO |
| 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: | | |
| <p>Findings:</p> <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>Comments:</p> <p>The Company has been shown to make efforts to avoid the use of confrontation and intimidation by the company to maintain peace and order.</p> | <p>Compliance</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: | | |
| <p>Findings:</p> <p>Company has a declaration about there are NO legal or customary rights over land, there is evidence of records, Documents and Maps</p> | <p>Comments:</p> <p>The company maintains good communication with stakeholders and has made many efforts to demonstrate that legally established</p> | <p>Compliance</p> <p>YES</p> |

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| <p>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>communities agree with their operations and that no customary rights have been identified</p> | |
| <p>Principle 3: Commitment to long-term economic and financial viability.</p> | | |
| <p>Criterion 3.1: There is an implemented management plan that aims to achieve long-term economic and financial viability.</p> | | |
| <p>Summary of the findings for 3.1:</p> | | |
| <p>Findings:</p> <p>NATURACEITES count a projections document to 2027. Made in 2017 by the financial planning analysis manager Adres Klose to date 14/07/2017.</p> <ul style="list-style-type: none"> • 2017 budget was take when base of projections • Price CPO CIF Rott \$650/ tm • PKO price premium \$300/ tm over CPO • Refining capacity don't change in the time • Replanting in Polichic region isn't considered • Certification in Pataxte and Panacte (Polichic region) • It isn't considered an increase of plantations and associated producers <p>The business projection plan is reviewed monthly in board meeting and the indicators considered are TIR, EBITDA, and others.</p> | <p>Comments:</p> <p>It has a replanting projection to 25 years, now the old plantation has 18 years (Chapin farm). Replanting was not realized</p> | <p>Compliance</p> <p>YES</p> |
| <p>Principle 4: Use of appropriate best practices by growers and mills.</p> | | |
| <p>Criterion 4.1 Operating procedures are appropriately documented and consistently implemented and monitored.</p> | | |
| <p>Summary of the findings for 4.1:</p> | | |
| <p>Findings:</p> <p>The Company count to POE documented and implemented in Pataxte benefic plant and own farms. There is a master list of POE documented and implemented</p> <p>Each department is responsible to communicate and apply the best practice procedures. The manager department makes the internal evaluation for check the control and fulfillment. At day beginning the supervisors report the news of before day and the callisthenic exercises.</p> | <p>Comments:</p> <p>The company count with different actions take plans for the deviations into the programs that are implemented and process indicators. Each activity count to training and feedback. Internal audit document</p> <p>It's observed that the company have the origin control of all FFB received. The product received is from own farm and associate producers.</p> | <p>Compliance</p> <p>YES</p> |
| <p>Criterion 4.2: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield</p> | | |
| <p>Summary of the findings for 4.2:</p> | | |
| <p>Findings:</p> <p>The company count to POE of growth measurement and sampling parameters in commercial lots.(POE DTA NV 04 version 01, approved by agricultural department manager); to objective of monitoring the growth and palm-oil nutritional development.</p> | <p>Comments:</p> <p>It's evidenced that Naturaceites count to different procedures:</p> <p>Chemical fertilization:</p> <ul style="list-style-type: none"> • Loading and unloading of fertilizer IN FER 01 | <p>Compliance</p> <p>YES</p> |

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| <p>Effluent: waste water from mill goes to effluent treatment system. The treatment system is localized in Pataxte and has:</p> <ul style="list-style-type: none"> • 2 cooling pools • 3 methanogenic pools • 2 anaerobic pools • 1 aerobic pool • 1 sedimentation pool <p>This process (retention) lasts 45 days. After, the 50% of effluent goes to composting process and the remaining 50% is used in fertigation in Pataxte.</p> <p>Composter: count with a standard operative procedure of production and application compost, code POE DTA NV 03 version 03. Effluent (50%) and rachis byproducts are received. The process starts using the effluent in composter process for 5 week. The last week the effluent use in the compost process is for reducing the composting humidity that is applied in field. Every days the compost is carried to ne</p> | <ul style="list-style-type: none"> • fertilizer Manual application IN FER 02 <p>Organic Fertilization</p> <ul style="list-style-type: none"> • compost application IN FER 03 • composts application with tractor D4 IN FR 04 • Rachis application IN FER 04 <p>Records</p> <ul style="list-style-type: none"> • fertilizer Manual application FORM FER 02 A <p>Compost application FORM FER 03 A</p> <p>Naturaceites count to: Standard operative procedure of Measurement to parameters of growth and sampling of lots, code POE STA NV 03, version 02, date: 01/01/2016. In order to monitor the growth, development and nutritional status of palm-oil. Through the generation of biometric information, being specific and detailed to proper conditions of cultivation site. measurement:</p> <ul style="list-style-type: none"> • January – February (leaf and rachis) • July – August (floor) <p>The company count to Biomass program in palm, with which soil nutrients are reincorporated through different mechanism:</p> <ul style="list-style-type: none"> • At debris moment each 30 years as sec material • Leaves palm, at debris moment as sec material • Annual pruning, material sec • Fruit fresh bunches, bunches fruit (composter) to Pataxte farm (between January and July was applied 7066 ton in the lots 10201 to 10228, application of 12 tn-metric/Ha. • Steam generation from fiber • Steam generation from shell • Ash applied in field. | |
| Criterion 4.3: Practices minimise and control erosion and degradation of soils. | | |
| Summary of the findings for 4.3: | | |
| <p>Findings:</p> <p>In concordance to Naturaceites Polochic soil studies, made by Eng. Agr. Ruth Juracán, Naturaceites Agricultural Research coordinator (2015) shows the soil taxonomic classifications and respective cartography. No fragile soil</p> <p>Exist different maintenance plans of road network 2017, the objective of maintenance program of road network of Polichic region seeks bring the FFB in less than 24 hours to Pataxte and Panacte mills.</p> <p>Maintenance procedures:</p> <ul style="list-style-type: none"> • Bacheo INMA 24 • Roads conformation IN MA 25 • New roads construction IN MA 26 <p>Information confirmed at time audit by Engineer Juan Pablo Guerra Hernández (Agriculture engineer boss).</p> <p>No peat soils shall in concordance of Polichic-Naturaceites soils study, made by Agriculture Eng. Ruth Juracán Agricultural Research coordinator of Naturacites 2015</p> | <p>Comments:</p> <p>On Chapin farm (cultivation 1998, lot 10110, 10149) and in the Pataxte farm (cultivation 2008 and 2009, lot 10230, 10231, 10233, 10234) the maximum inclination is 22%. The company count to POE instruction of management of planting in slopes (In SB 03 version 1, approved by agricultural Engineer Rodrigo Díaz).</p> <p>To date, there aren't plantation with inclination more that 12%</p> <p>No POE Riparian zone evaluation Riparian zone procedure (MBPA PL10) seeks identifier the farm's riparian zones and the hydric resource. Data verified during auditing. Engineer José Guillermo Ruiz environment manager.</p> <p>A part of soil has maximum inclination 22% in the Chapin farm (planting 1998, lots 10110, 10149) and farm Pataxte (planting 2008-2009, lots 10230, 10231, 10233, 10234). No identified other soils that request a special treatment</p> | <p>Compliance</p> <p>YES</p> |

| Criterion 4.4: Practices maintain the quality and availability of surface and ground water. | | |
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| Summary of the findings for 4.4: | | |
| Findings: | Comments: | Compliance |
| <p>There is an operative indication and standard operative for correct and efficient use of water. Both for industrial application and field operation (Efficient water use plan –mill- code PL AMB 01 VERSION 02 JUNE 2017).</p> <p>This plan search comply three objectives: the goals set from water use within the mill productive process, indication for have the parameters of control for monitoring the resource use and prevention and reaction actions take in case of deviations resource use. The mill's water from three wells, to which ones the maintenance is made.</p> <p>Evidence of three wells maintenance 17 June 2016 by MASEHISA (mantenimiento y Servicios Hidráulicos S.A, signed by Juan José Campo Escobar) company. This activity is made each two years.</p> <p>It's evidenced record of preventive maintenance of wells of Pataxte farm, date 16 July 2017 made by MASEHISA signed by Juan José Campo. The purpose is make a preventive maintenance by years in each well for prolonger the useful life of equipments and mill's well</p> | <p>It's evidenced a rivers map geo-positioned and the shape file have information that describes the river and riparian width. https://mail.google.com/mail/u/0/#inbox/156089f3f1217595?projector=1</p> <p>The company make DBO and DQO measure with a bimonthly period. Sampling Evidence: December 2016, made by Analytical solution laboratory (laboratorio soluciones Analíticas). The mill count with a waste water treatment plant and used ones in fertigation at Pataxte Farm, lots 3, 4, 6, 10 (143.01 Ha in Total sum). The waste water regulation is descript in the "Acuerdo Gubernativo 236-2006" document. According to this document the waste water treatment used is classified as type I, which one haven't DBO restriction.</p> <p>The Company count with own water Wells located within the mill's perimeter. The water is used in process production and energy generation process. Masehisa company, date 16/06/2016 made a wells preventive maintenance, signed by Juan José Campos Escobar</p> <p>Naturaceites has:</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 tramps installation for Rhynchophorus palmarum POE STA SV 03 • Standard operative procedure of ring red revision POE STA SV 04 | YES |
| Criterion 4.5: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate integrated Pest Management (IPM) techniques | | |
| Summary of the findings for 4.5: | | |
| Findings: | Comments: | Compliance |
| <p>Naturaceites has:</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 tramps installation for Rhynchophorus 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</p> <p>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</p> | <p>It's evident an integrated pest management plan, which one consist of sampling, biologic 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 • Choose the appropriated date and moment to applied product for reduction de impact on natural pest | YES |

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| considerations of integrat pest management in Spanish and Q'eqchi' language | enemies and on others insect friendlies of palm | |
| Criterion 4.6: Agrochemicals are used in such a way that does not endanger health or the environment. There is no prophylactic use, and where agrochemicals are used that are categorised as World Health Organisation Type 1A or 1B, or are listed by the Stockholm or Rotterdam Conventions, growers are actively seeking to identify alternatives, and this is documented. | | |
| Summary of the findings for 4.6: | | |
| Findings: | Comments: | Compliance |
| <p>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. 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</p> <p>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"> • Article code • Product name • Fontion • Use • Inventory unit • Dose • Application cycle • Active ingredient • Commercial casing • Recommended dose • Re-entry period • DL 50 Dermic • DL 50 Oral • LC 50 • Persistence and degrading • Chemical group • Toxicological category • MAGA(MINISTERIO DE Agricultura y Ganaderia y Alimentacion) Registry <p>4.6.5. NO COMPLIANCE</p> <p>On the group of farms visited (Chapin Farm, lot 10139 25/07/2017 and Rio Zarco), the no suitable use of personal protective equipment by workers was evidenced during the agrochemical application. A non-compliance is established</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</p> <p>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.</p> <p>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 PROD 03 version 1) 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 example:</p> <p>The Company AGREQUIMICA recollected every product that had been agrochemical contaminated</p> <p>The Company IMPEX Reciclaje recollected every product except the organic waste. 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</p> | YES/NO |

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| | <p>audit time. 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. <p>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. The constant hygienic actions for prevention of public health and environmental contamination</p> <p>The company count with documents of Safety revision to all agrochemical applicators each 6 moths. The Safety revision is made in Quibilab external laboratory</p> <p>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: | | |
| Findings: | Comments: | Compliance |
| <p>Naturaceites count to ethic manual, the pag 23 talk about Workplace health and safety policy, the objective of protect the workers searching the accident control, disease reduction and risk reduction.</p> <p>Exist a general annual plan SSO-PASSO (Occupational safety health) 2017, elaborated by Licenced Jeison Ramos in collaboration to SSO direction. The document count to implementation schedule, date 20/03/2017 for industrial and agriculture areas of Naturaceites.</p> <p>The company count to matrix risk code FO SSO 006 MATRIZ DE RIESGO (Agriculture, management and industrial) based in ARO method, make by SSO equip of Polichi region February 2017.</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>Naturacaites count to Implementation, selection and use of personal protection equipment (PROG SSO 001, date February 2017), elaborated by Sergio Pedroza. This document has the objective of establish the criterion and request for implementation, selection and use of personal protection equipment at mill, and field procedures. The document is based in the Guatemala current legal framework. Accord 229-2014, which was modified by accord 33-2016 (regulation of health and occupational security art. 4 and 230).</p> <ul style="list-style-type: none"> • Personal protection delivery REG SST 13 • Use register of EPP in mill (Naturaceites) REG SST 16 • Evaluation register of EPP in work place REG SST 21 • Evaluation of formation in EPP REG SST 26 <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</p> | YES |

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| | <p>better the conditions of hygienic, security and environmental.</p> <p>The "Dirección Departamental de Trabajo y Previsión Social" from Izabal authorizes the book used by the SSO committee. The book register No 35-2014, compound by 400 folios. The SSO committee is valid from 03/11/2014 to now.</p> <p>Naturacaites count with differents procedures for attend avery emergency and accidents.</p> <ul style="list-style-type: none"> • Response from emergency procedure: fire and earthquake(PRO SST 01) • Response from health emergency PRO SST 002 • Response from accident emergency PRO SST 03 <p>The workers and community persons received medical attention in the company clinic, the clinic staff are Dr Juan Pablo Marroquín, el nurse Enrique Coc y el driver ambulance Abraham Tzul</p> <p>Naturacaites count to accident/incidents management procedure PR SSO 004 version 01 , date 02/22/17, health and security occupational program.</p> <p>Accidentally Statically FO SSO 00</p> <p>To 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. The workers injured received first aid in fields if is necessary an softer they are transferred to clinic.</p> | |
| Criterion 4.8: All staff, workers, smallholders and contractors are appropriately trained | | |
| Summary of the findings for 4.8: | | |
| Findings: | Comments: | Compliance |
| 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. | 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. | YES |
| Principle 5: Environmental responsibility and conservation of natural resources and biodiversity. | | |
| Criterion 5.1: Aspects of plantation and mill management that have environmental impacts are identified, and plans to mitigate the negative impacts and promote the positive ones are made, implemented and monitored, to demonstrate continuous improvement | | |
| Summary of the findings for 5.1: | | |
| Findings: | Comments: | Compliance |
| <p>The company has an Environmental Diagnosis for the Polochic 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>scope: The development of the Environmental</p> | <p>The 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. | yes |

| | | |
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| <p>Diagnosis of the Region Polochic Project contemplates the multidisciplinary analysis of the characteristics and impacts that the project produces to the environment in the area of influence to propose corrective or mitigation actions.</p> | <ul style="list-style-type: none"> • 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>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. | |
| <p>Criterion 5.2: The status of rare, threatened or endangered species and high conservation value habitats, if any, that exist in the plantation or that could be affected by plantation or mill management, shall be identified and their conservation taken into account in management plans and operations.</p> | | |
| <p>Summary of the findings for 5.2:</p> | | |
| <p style="text-align: center;">Findings:</p> <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> | <p style="text-align: center;">Comments:</p> <p>According to the AVC, some species under conservation categories were observed in the farms, however these are observed sporadically and asyated, 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 (Rupornis magnirostris) • Oriole (Psarocolius montezuma) • Climber (Mniotilta varia) • Carpenter (Drycopus lineatus) • Loro (Amazona autumnalis) <p>Mammals:</p> <ul style="list-style-type: none"> • Tacuazín (Didelphis marsupialis) • Hormiguero Bear (Tamandua mexicana) • Tepescuincla (Cuniculus paca) • Howler monkey (Aloutta pigra) • Porcupine (Coendou mexicanus) • Huron (Eira barbara) <p>Tapir (Tapirus bairdii)</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>There is an evaluation of ecological values of Naturaceites, carried out by the operational staff:</p> <ul style="list-style-type: none"> • Marvin Oswaldo Choc (Rio Zarco) • Abraham Cual Tiul (Zarco River) • Edgar Rolando Iqui (Rio Zarco) • Manuel Antonio Choc (Chapin) • Santos Hernandez (Chapin) <p>Evidence</p> | <p style="text-align: center;">Compliance</p> <p>Yes</p> |



Criterion 5.3: Waste is reduced, recycled, re-used and disposed of in an environmentally and socially responsible manner.

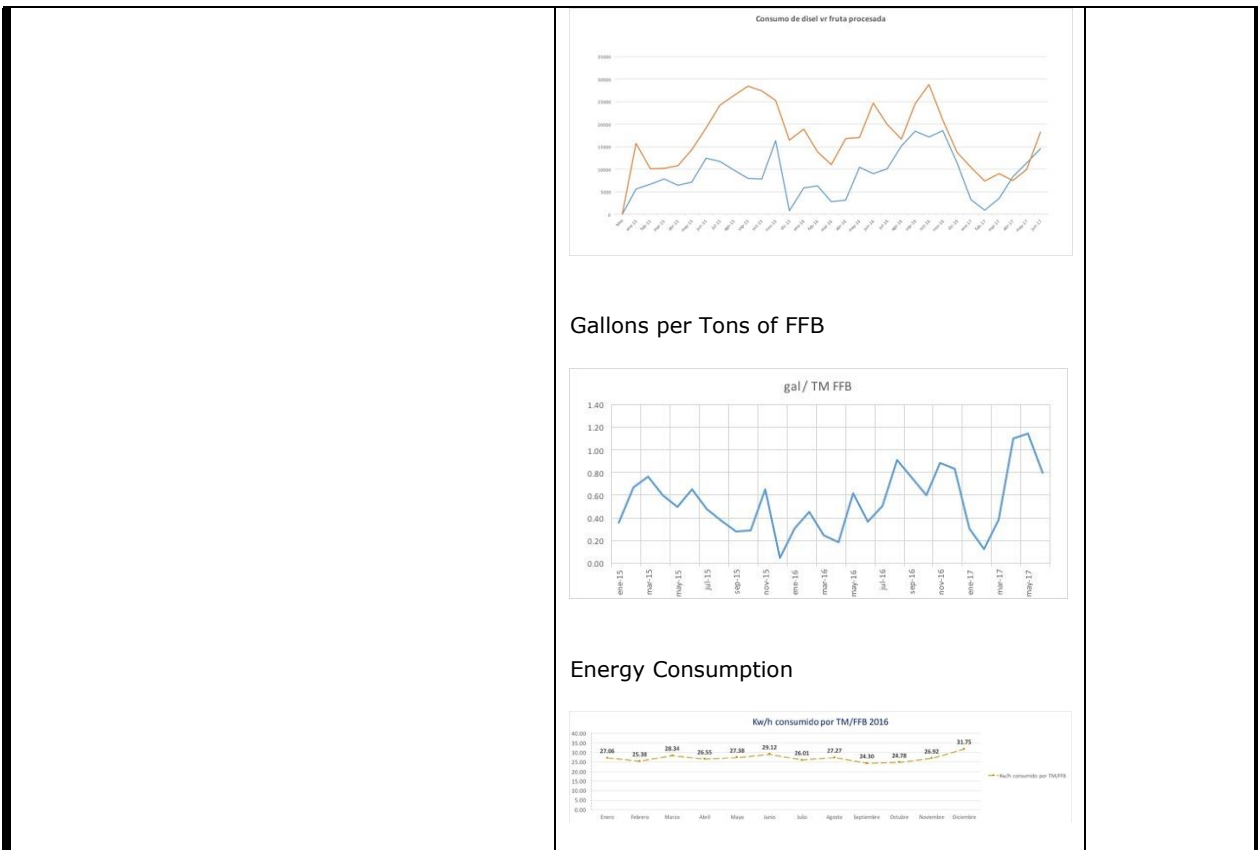
Summary of the findings for 5.3:

| Findings: | Comments: | Compliance | | | | | | | | | | | | | | | | | | |
|---|--|--|--|--|---|------------------|-------------------|-------|---|--|--|--|---|------|--|-----------------------------|---|-----|-----|------------|
| <p>The company has an identification matrix of pollution sources Region Polochic, Date: April 28, 2017.</p> <p>The company has a POE for collection, temporary storage and final disposal of wastes and wastes, Code GAPOL-GR-01, Version 1. Objectives: To implement the correct classification of wastes / wastes in the temporary collection centers identified in the generating areas . Continue to manage and dispose properly of the wastes / wastes generated in the project.</p> | <p>Evidence</p> <table border="1"> <thead> <tr> <th>IMPACTO</th> <th>AREAS ADMINISTRATIVAS</th> <th>HOSTALES Y LAVANDERIA</th> <th>COMEDORES</th> <th>AGRICOLA (Campo)</th> <th>BODEGAS AGRICOLAS</th> </tr> </thead> <tbody> <tr> <td>SUELO</td> <td>1. Desechos orgánicos. 2. Envase Pet. 3. Bolsas plásticas. 4. Papel. 5. Cartón. 6. Aluminio.</td> <td>1. Envase Pet. 2. Bolsas Plásticas.</td> <td>1. Desechos orgánicos. 2. Envase Pet. 3. Papel y cartón. 4. Bolsas plásticas. 5. Aluminio.</td> <td>1. Desechos orgánicos. 2. Envase Pet. 3. Papel y cartón. 4. Bolsas plásticas. 5. Aluminio.</td> <td>1. Costales de fertilizante. 2. Bolsa plástica de fertilizante 3. Envases de agroquímicos. 4. EPP.</td> </tr> <tr> <td>AGUA</td> <td>1. Aguas residuales de tipo ordinario.</td> <td>1. Aguas residuales grises.</td> <td>1. Aguas residuales grises y de tipo ordinario.</td> <td>N/A</td> <td>N/A</td> </tr> </tbody> </table> <ul style="list-style-type: none"> • Delivery note No. B 00941, on behalf of Naturaceites S.A., Finca Pataxte El Estor Izabal, type of material: Empty Pesticide Containers (plastic mugs, gallons and lts), weight in kilograms: 960 • Delivery ticket No. 32707, 500kg of plastic, Company Collector: Multiservicios del Caribe. <p>The Company has a standard operating procedure for producing Compost. Date: 01/01/2017, code: PRO-MRP-02, Version 2. Objectives: To positively impact the environment and communities through the use of by-products of oil palm extraction. Compost the empty clusters and add to them the effluents from the benefit plant.</p> | IMPACTO | AREAS ADMINISTRATIVAS | HOSTALES Y LAVANDERIA | COMEDORES | AGRICOLA (Campo) | BODEGAS AGRICOLAS | SUELO | 1. Desechos orgánicos. 2. Envase Pet. 3. Bolsas plásticas. 4. Papel. 5. Cartón. 6. Aluminio. | 1. Envase Pet. 2. Bolsas Plásticas. | 1. Desechos orgánicos. 2. Envase Pet. 3. Papel y cartón. 4. Bolsas plásticas. 5. Aluminio. | 1. Desechos orgánicos. 2. Envase Pet. 3. Papel y cartón. 4. Bolsas plásticas. 5. Aluminio. | 1. Costales de fertilizante. 2. Bolsa plástica de fertilizante 3. Envases de agroquímicos. 4. EPP. | AGUA | 1. Aguas residuales de tipo ordinario. | 1. Aguas residuales grises. | 1. Aguas residuales grises y de tipo ordinario. | N/A | N/A | <p>yes</p> |
| IMPACTO | AREAS ADMINISTRATIVAS | HOSTALES Y LAVANDERIA | COMEDORES | AGRICOLA (Campo) | BODEGAS AGRICOLAS | | | | | | | | | | | | | | | |
| SUELO | 1. Desechos orgánicos. 2. Envase Pet. 3. Bolsas plásticas. 4. Papel. 5. Cartón. 6. Aluminio. | 1. Envase Pet. 2. Bolsas Plásticas. | 1. Desechos orgánicos. 2. Envase Pet. 3. Papel y cartón. 4. Bolsas plásticas. 5. Aluminio. | 1. Desechos orgánicos. 2. Envase Pet. 3. Papel y cartón. 4. Bolsas plásticas. 5. Aluminio. | 1. Costales de fertilizante. 2. Bolsa plástica de fertilizante 3. Envases de agroquímicos. 4. EPP. | | | | | | | | | | | | | | | |
| AGUA | 1. Aguas residuales de tipo ordinario. | 1. Aguas residuales grises. | 1. Aguas residuales grises y de tipo ordinario. | N/A | N/A | | | | | | | | | | | | | | | |

Criterion 5.4: Efficiency of energy use and use of renewable energy is maximised.

Summary of the findings for 5.4:

| Findings: | Comments: | Compliance |
|--|--|------------|
| <p>There is an Environmental Management Plan Monitoring Plan; Where the impacts of the project have been identified.</p> | <p>In the monitoring is taken into account: Fuel consumption versu Fruit Processed</p> | <p>yes</p> |



Criterion 5.5: Use of fire for waste disposal and for preparing land for replanting is avoided except in specific situations, as identified in the ASEAN guidelines or other regional best practice

Summary of the findings for 5.5:

| Findings: | Comments: | Compliance |
|-----------|---|------------|
| N/A | The company has a policy of zero use of fire, approved in March 2016. | yes |

Criterion 5.6: Plans to reduce pollution and emissions, including greenhouse gases, are developed, implemented and monitored.

Summary of the findings for 5.6:

| Findings: | Comments: | Compliance | | | | | | | | |
|--|---|------------|-------------------------------|------------|-------------------------------|--|--|--|--|--|
| <p>The Environmental Diagnostic D-004-2013, generated an Environmental Management Plan and Monitoring Commitments in the Environmental Resolution Region Polochic644-2013 / DIGARN / UCA / RMHH / obt. These are compiled in a Compliance Matrix of Legal Commitments.</p> <p>The Environmental Management and Legal Commitments plan includes:</p> <ul style="list-style-type: none"> • Spill Management should be provided in Oil storage tanks. • Water Reduction Program. • Palm River Management • Safe Handling of Pesticides • Monitoring of Wastewater (heavy metals) <p>Waste Management Plan (Scrap and Batteries)</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>The matrix establishes:</p> <ul style="list-style-type: none"> • No Commitment • Environmental Commitment • Verification method • Responsible for Compliance • Frequency <p>Environmental Monitoring of Chimney Emissions, Plant Benefit, Date: March 2017. Objective: To determine the concentration of particulate material and the atmospheric gases emitted by the fixed point source of the Pataxte - Naturaceites Benefit Plant, using the methods of measurement Established in methods 1 through 7 of the USEPA CFR.</p> <p>Evidence</p> <table border="1"> <thead> <tr> <th>Parame tro</th> <th>Dimensi onal</th> <th>Result ado</th> <th>Banco Mundial IFC Limite Guia</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> | Parame tro | Dimensi onal | Result ado | Banco Mundial IFC Limite Guia | | | | | |
| Parame tro | Dimensi onal | Result ado | Banco Mundial IFC Limite Guia | | | | | | | |
| | | | | | | | | | | |

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|--|--------------------------------|--|-------------------------------|-------------------|--|
| The company has an annual BOD and COD monitoring. | O₂ | % | 13.25 | N/A | |
| | CO | Mg/m ³ | 281 | N/A | |
| | CO₂ | % | 7.7 | N/A | |
| | MP | Mg/m ³ | 316.42 | 150 | |
| | SO₂ | Mg/m ³ | 7.25 | 2000 | |
| | NO_x | Mg/m ³ | 231 | 650 | |
| | 2016 | | | | |
| | Parametro | Ingreso | Salida | | |
| | DQO | 67,150 mg O ₂ /L | 2,110 mg O ₂ /L | | |
| | DBO | 43,200 mg O ₂ /L | 1,140 mg O ₂ /L | | |
| 2017 | | | | | |
| Parametro | Ingreso | Salida | | | |
| DQO | 14,160 mg O ₂ /L | 1,535 mg O ₂ /L | | | |
| DBO | 28,050 mg O ₂ /L | 450 mg O ₂ /L | | | |
| 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 social impact study has been updated and assessments of progress have been made through the measurement of indicators and the baseline of the first study.</p> <p>The findings of the impact generated by the operations of the company have been documented, taking into account living conditions in economic, social and health issues. There is evidence that impacts have been reviewed in conjunction with affected parties, and positive impact promotion activities have been conducted and the company has been shown to plan activities to mitigate negative impacts.</p> <p>Interviews with stakeholders confirm that plans submitted to communities have been implemented.</p> <p>References: "Resultados ISO 26000 Comparativo NATURACEITES" "Informe Final De Resultados Levantamiento De Línea De Base Region Polochic" "Comunidad Campo II, Los Amates Izabal" "Listado De Comunidades Con Diagnostico Comunitario Participativo"</p> | | <p>The company demonstrates compliance with identifying, monitoring and evaluation of the impacts generated by the operation, clearly identifying the parties concerned.</p> | | YES | |
| Criterion 6.2: There are open and transparent methods for communication and consultation between growers and/or mills, local communities and other affected or interested parties | | | | | |
| Summary of the findings for 6.2: | | | | | |
| Findings: | | Comments: | | Compliance | |
| <p>to maintain communication between the company and stakeholders the company has appointed accountable and accessible staff, the company also has a department of social</p> | | <p>The company demonstrates compliance in maintaining communication with stakeholders and reporting on its executed activities and projects.</p> | | YES | |

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| <p>management through which communication activities are performed, records of all communications are maintained and approval of the stakeholders and records of actions that have been carried out to meet the needs and requests.</p> <p>Representatives of communities and other stakeholders show that maintaining effective communication with the company and that has served them in their requirements.</p> <p>References: "Gestión Social Region Polochic Diagnostico Comunitario (Chapín Arriba) Ejecución De Proyecto: Mejoramiento De Puente Colgante, Comunidad Chapín Arriba" "Alcaldes Auxiliares De Las 12 Micro Regiones Del Municipio Del Estor, Izabal Actualizado Periodo 2016-2017" "Plan De Mantenimiento De Vías, Departamento De Ingeniería Agrícola 2017"</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>There is an effective system in place to deal with complains and grievances for all affected parties including the workers.</p> <p>There is an effective system (mailboxes and electronic system) to receive complaints from all affected parties including the workers of the company and is conducted through the Department of Social Management with a person responsible for monitoring and timely response to all requests. During the interviews with the interested parties it was verified that the system is understood and used. There are records that prove that the mechanism is effective, this system is completely anonymous and guarantees confidentiality.</p> <p>References: "Visitas Por Relacionamiento, Listado De Comunidades Region De Pataxte" "Cronograma De Actividades De Mesas De Desarrollo Año 2017" "Informe Final De Resultados Levantamiento De Linea De Base Region Polochic" "Formato De Reclamo Etictel No. 164 Conocimiento" "Resumen Del Plan De Implementacion" "Proyecto De Análisis De Riesgos Y Planes De Contingencia Prioritarios"</p> | <p>Comments:</p> <p>The company demonstrates compliance and effectiveness in responding to complaints and grievances.</p> | <p>Compliance</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>The company has stated that there are no</p> | <p>Comments:</p> <p>The company respects the forms of</p> | <p>Compliance</p> <p>YES</p> |

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| <p>customary rights and record all requests from interested parties, especially those from communities that have been legally established in the region.</p> <p>The process is documented and cases are closed until it is demonstrated with records that there is satisfaction of those affected parties</p> <p>Interviews with stakeholders during the audit period showed that there are equal opportunities for men and women.</p> <p>References:</p> <p>"Políticas De Inclusión Social"</p> <p>"Monitoreo Social Dic 2016"</p> <p>"Informe Final De Resultados Levantamiento De Línea De Base Región Polochic Sistema De Gestión Social Naturaceites, Sección De Mecanismo De Reclamaciones Resultados Del 2º Semestre 2016 Al Primer Semestre 2017"</p> | <p>expression of interested parties and their representatives.</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>Records of payments to workers and forms of communication with employees were reviewed regarding their legal rights, it was also demonstrated that the company signs contract of employment with its workers and complies in time with the benefits that correspond to the worker. It was verified that the company complies with the payment of the minimum wage and makes known to its workers by means of signs at the entrance of the farms and extraction plant. The salaries received by the workers are according to the terms of the Contract. workers interviewed shown satisfaction in the payment and punctuality of the company.</p> <p>The company supplies drinking water to their workers, provides medical services, supports education in local schools and support communities in empowering communities to improve quality of life in healthy nutrition through trainings and medical care.</p> <p>References:</p> <p>"Planilla Electrónica De Seguridad Social De Fecha 20 Julio 2017 Número De Planilla 2493289 NATURACEITES"</p> <p>"Planilla En Excel Del Pago De Salarios Trabajadores De La Finca Selecia (Productor Independiente "Planilla Corte Al 16 De Julio"</p> <p>"Planilla De Pago A Trabajadores De Finca San José Panorama Del 5 Al 28 De Junio 2017"</p> <p>"Acuerdo Gubernativos No. 288-2016"</p> <p>"Planilla Electrónica De Seguridad Social De Fecha 20 Julio 2017 Número De Planilla 2493289 Finca Chapín"</p> | <p>Comments:</p> <p>Payment commitments are on time and according to what established by law and according to employment contracts with their employees.</p> | <p>Compliance</p> <p>YES</p> |

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| <p>"Remozamiento De Agua Potable Parcelamiento Limón Zarco, Panzos Alta Verapaz, febrero 2017"</p> <p>"Gestión De Agua Potable De Aldea Guaritas, De Fecha 18 De Julio 2017"</p> <p>"Día Uno Y Dos De Jornada Medica Dirigida A Las Comunidades De Guaritas Y Boca Ancha, El Naranja, El Zapote, Selem-pin, Chapín Abajo, Balandra Y Playa Pataxte"</p> <p>"PROGRAMA DE MAIZ 2017"</p> <p>"Proyectos Productivos, Relaciones Comunitarias Region Polochic"</p> | | |
| <p>Criterion 6.6: The employer respects the right of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel</p> | | |
| <p>Summary of the findings for 6.6:</p> | | |
| <p>Findings:</p> <p>The interviewing of interested parties demonstrates that the company respects the rights of its workers through a published and socialized freedom of association policy.</p> <p>Evidenced records of meetings between the company and workers and their representatives.</p> <p>It has been verified in the contracts signed by the workers and through policies of recruitment that the minimum age to work is of 18 years</p> <p>References:</p> <p>LIBRO DE ACTAS CON TRABAJADORES</p> <p>FINCA LA CABAÑA: records and published information about: "política de No discriminación "política a la no explotación infantil"</p> | <p>Comments:</p> <p>The company demonstrates that it complies with the policy of freedom of association.</p> | <p>Compliance</p> <p>YES</p> |
| <p>Criterion 6.7: Children are not employed or exploited. Work by children is acceptable on family farms, under adult supervision, and when not interfering with education programmes. Children are not exposed to hazardous working conditions.</p> | | |
| <p>Summary of the findings for 6.7:</p> | | |
| <p>Findings:</p> <p>Ground verification and contracts evidenced no children working at the company.</p> <p>References: International agreements ILO Contracts signed by workers "política de No discriminación política de compensación justa al trabajador política de prestaciones laborales con los rubros de salarios mínimos a pagar en el año 2017"</p> | <p>Comments:</p> <p>The company complies with the agreements signed with ILO</p> | <p>Compliance</p> <p>YES</p> |
| <p>Criterion 6.8: Any form of discrimination based on race, caste, national origin, religion, disability, gender, sexual orientation, union membership, political affiliation, or age, is prohibited.</p> | | |
| <p>Summary of the findings for 6.8:</p> | | |
| <p>Findings:</p> <p>verification was performed in place that there is a policy of equal rights and non-discrimination. It was evident that workers know the policy implemented, maintained and revised</p> | <p>Comments:</p> <p>The company complies with the implementation of its policies.</p> | <p>Compliance</p> <p>YES</p> |

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| <p>constantly.</p> <p>the implementation of policies related to no harassment or sexual abuse, religion, national origin, gender and sexual orientation was verified through interviews.</p> <p>During farm visits, it was observed that the company does not exercise any kind of mistreatment abuse their workers, workers were interviewed supervisors and administrative field. No records of complaints related to abuse or maltreatment were found</p> <p>References: Workers interviews Published Policies about NO DISCRIMINATION "Código De Ética Naturaceites, Sección 11 Contratación De Personal" "Reclutamiento Y Contrataciones Agrícolas Eventuales, Versión 1 Mayo 2017" "Lista De Asistencia Planta De Beneficio Pataxte, Reunión Ordinaria Para Tratar Asuntos De Interés Laboral. Fecha 18 Julio 2017"</p> | |
| <p>Criterion 6.9: There is no harassment or abuse in the work place, and reproductive rights are protected.</p> | |
| <p>Summary of the findings for 6.9:</p> | |
| <p>Findings:</p> <p>There is a published policy and socialized with workers in relation to the protection of reproductive rights during interviews knowledge of the rights that workers on issues of reproduction was demonstrated.</p> <p>References "Política de derechos humanos Política de Prohibición del trabajo forzado y libertad de movimiento Política de cero tolerancia al Trabajo infantil Política De Derechos Reproductores" "Mecanismo De Reclamaciones Procedimiento De Recepción, Análisis Y Resolución De Quejas Y Reclamos Versión 3 Pro-Gs-002"</p> | <p>Comments:</p> <p>The company demonstrates that it promotes good treatment of workers through their policies.</p> <p>Compliance YES</p> |
| <p>Criterion 6.10: Growers and mills deal fairly and transparently with smallholders and other local businesses.</p> | |
| <p>Summary of the findings for 6.10:</p> | |
| <p>Findings:</p> <p>The company has a mechanism to demonstrate that the price of the fruit is in line with international prices. The managers of the farms of associated producers indicate that the agreements between associated producers and the company are carried out with transparency using as reference documents published on the web. The information is sent periodically through emails.</p> <p>"Email records to the associated producers" "Precio Internacional Del Aceite (Correo Enviado A La Empresa San José Panorama. Oil World Flash De Fecha Junio 17" "Calificación Y Pago RFF" "Transferencia Bancaria 0230602 Pagado A Agropecuaria Los Palos Sociedad Anónima" "Transferencia Bancaria De Los Pagos</p> | <p>Comments:</p> <p>Transparent operations of the company are reflected and in accordance with the agreements made with the associated producers</p> <p>Compliance YES</p> |

| | | |
|--|--|-------------------|
| Realizados De FFB" | | |
| Criterion 6.11: Growers and mills contribute to local sustainable development wherever appropriate. | | |
| Summary of the findings for 6.11: | | |
| Findings: | Comments: | Compliance |
| <p>there is evidence that the company makes important contributions to the development of communities. Records of donations, amounts disbursed to carry out the works and trainings to improve the quality of life of the members of the communities are evidenced.</p> <p>References:</p> <p>"Informe Final De Resultados Levantamiento De Linea De Base Region Polochic"</p> <p>"Listado De Comunidades Con Diagnostico Comunitario Participativo, Priorización De Necesidades"</p> <p>"Cronograma De Reforestación 2017"</p> <p>"Reforestación Y Recolección Voluntariados"</p> <p>"Plan De Trabajo Para Ejecutarse En Comunidades De Alto Riesgo De Malaria En El Estor Izabal Durante El Mes De Julio 2017"</p> | <p>The company invests human and economic resources in contributions for communities to support their sustainable development.</p> | <p>YES</p> |
| Criterion 6.12: No forms of forced or trafficked labour are used. | | |
| Summary of the findings for 6.12: | | |
| Findings: | Comments: | Compliance |
| <p>There is no evidence of forced labor on the farm or on the mill.</p> <p>The identification documents of the workers are not retained by the company.</p> <p>There is no evidence to show that the company has replaced contracts, according to interviews with workers.</p> <p>References:</p> <p>"Política De Prohibición Del Trabajo Forzado Y Libertad De Movimiento"</p> <p>"Código y Política De Conducta"</p> <p>Workers interviews</p> | <p>The company maintains code of ethics and treatment to the workers are according to the international agreements signed local laws</p> | <p>YES</p> |
| Criterion 6.13: Growers and millers respect human rights. | | |
| Summary of the findings for 6.13: | | |
| Findings: | Comments: | Compliance |
| <p>There is a human rights policy that has been published by means of signs on the entrance to farms and mill, workers interviewed indicate that the policy is disseminated through meetings. There is no evidence that the company has cases for human rights violations</p> <p>References:</p> <p>Human Rights Policy</p> | <p>Human rights are respected by the company</p> | <p>YES</p> |
| 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 |
| N/A | 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 |
| Evidence shows no new plantings program. References: Evaluación De Áreas De Alto Valor De Conservación (Aavc) Proyecto Region Polochic, Marzo 2014 Sistema De Monitoreo Biológico (Simb), Elaborado Por Bioterra. Este Documento Contiene: Mapa De La Evaluacion Realizada De Aavc/Región Polochic Mapa Detalle De Las Fincas Del Proyecto Region Polochic | 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 |
| N/A | 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 |
| N/A | 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 7.6: | | |
| Findings: | Comments: | Compliance |
| N/A | 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 7.7: | | |
| Findings: | Comments: | Compliance |
| N/A | 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 7.8: | | |
| Findings: | Comments: | Compliance |
| N/A | 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 | | |
| 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 | There is a reduction plan for herbicides | yes |

the management of Duroport, within the waste program.

Reduction Goal

- A reduction of 66.66% in Duroport production is planned for 2017
- 2018, a 100% reduction and its elimination are planned.

established by the Department of Agriculture for 2017 and 2018.

Evidencia de Reducción y Proyección

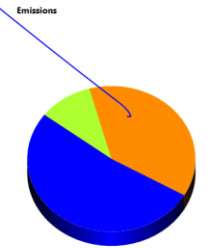
| Producto | 2017 | 2018 |
|---------------------------|--------|-------------------|
| Glifosato Líquido | 73% ** | Eliminación total |
| Glifosato en Polvo | 100% | Eliminación total |

There is a greenhouse gas monitoring plan and reduction programs are implemented:

Summary Emissions

| Product | tCO2e/ Product |
|---------|----------------|
| CHO | -0.31 |
| PV | -0.31 |
| PHD | -0.29 |
| ME | -0.29 |

| Description | Unit | Value |
|----------------------------|------|--------|
| Total Planted Area | Ha | 7484.3 |
| Total Planted Area on Peat | Ha | 0 |
| Conservation Area | Ha | 279 |
| CRB | % | 23.76 |
| MR | % | 4.09 |



Mill Emissions and Credits

| Description | tCO2 | tCO2e/ FFB |
|--|----------------|------------|
| Emissions Sources | | |
| POME | 19319.2 | 0.09 |
| Fuel Consumption | 366.7 | 0 |
| Grid Electricity Utilisation | 0 | 0 |
| Credits | | |
| Export of Excess Electricity to Housing & Grid | 0 | 0 |
| Sale Of PKS | 0 | 0 |
| Sale Of EFB | 0 | 0 |
| Total | 19685.9 | 0.1 |

The company has an annual BOD and COD monitoring.

| 2016 | | |
|------------|--------------------------------|-------------------------------|
| Parametro | Ingreso | Salida |
| DQO | 67,150 mg O ₂ /L | 2,110 mg O ₂ /L |
| DBO | 43,200 mg O ₂ /L | 1,140 mg O ₂ /L |

| 2017 | | |
|------------|--------------------------------|-------------------------------|
| Parametro | Ingreso | Salida |
| DQO | 14,160 mg O ₂ /L | 1,535 mg O ₂ /L |
| DBO | 28,050 mg O ₂ /L | 450 mg O ₂ /L |

RSPO Supply Chain Certification

Supply Chain Module

D – Identity Preserved / E - Mass Balance

Findings:

Comments:

Compliance

Description

| | | |
|---|--|------------|
| <p>There is an integrated profit plant where Palm Oil and Crude Palm Oil is extracted.</p> <p>The mill works under the identity Preserved Supply chain model, receiving Fresh Fruit Bunches from certified farms only. The supply base is composed of 6 Own farms and 9 farms of Associated Producers.</p> | <p>Own Farms</p> <ol style="list-style-type: none"> 1. Chapin 2. Pataxte 3. Rio Zarco 4. Chabiland 5. La Cabaña 6. Panacte <p>Associated Certified Farms</p> <ol style="list-style-type: none"> 1. Sepur Las Minas (Molinos del Norte S.A.) 2. Seyamac (Seyamac S.A.) 3. Constanca (La Constanca S.A.) 4. Pueblo Nuevo (Inmobiliaria Latina S.A.) 5. Canarias (Finca Canarias S.A.) 6. Flor del Paraiso (Agropecuaria Flor del Paraiso S.A.) 7. San Jose Panorama (Agropecuaria Los Palos S.A.) 8. Quinich (Servicios Agricolas e Industrialización S.A.) 9. Selesia (Selesia S.A.) | <p>Yes</p> |
| Documented Procedures | | |
| <p>The Company has standard operating procedures, which describe how the Pataxte IP Supply Chain is implemented, managed and controlled.</p> | <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>Yes</p> |
| Purchasing and goods in | | |
| <p>The company has an Instruction of weighing of vehicles with fruit, code: IN-RE-15, version 2, valid May 2017. Its objectives are:</p> <ol style="list-style-type: none"> 1. Execute and correctly register the weighing of vehicles with FFB 2. Guarantee the allocation of weight to the corresponding supplier. 3. Prevent FFB or loose fruit be returned to the field by poor discharge 4. Ensure reliable information to the production process. | <p>Evidence</p> <ol style="list-style-type: none"> 1. Envio de Fruta, Planta extractora de Aceite Pataxte, fecha 22/07/2017, Envio No. 016997, Finca de Origen, Rio Zarco, entrega: 375 RFF, Sacos de frutos sueltos 96. 2. Boleta de Bascula, No. PTX-B01-REC-00005753, Fecha 24/07/2017, peso 11,040 kig, Origen: Rio Zarco | <p>Yes</p> |
| Record keeping | | |
| <p>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</p> | <p>The company evidenced that it has the records and reports available, duly filled and updated, related to the chain standard of Supply RSPO.</p> | <p>yes</p> |
| Processing | | |
| <p>The Company has standard operating procedures, which describe how the Pataxte IP Supply Chain is implemented, managed and controlled.</p> | <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 | <p>yes</p> |

| | | |
|---|---|-----|
| | <p>monitoreo de despacho de producto terminado.</p> <ol style="list-style-type: none"> 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>The Pataxte mill processes 100% certified fresh fruit bunches and produces CSPO and CSPKO - IP.</p> | |
| 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 overview of new or revised non-conformities raised during this assessment and of action taken to close out non-conformities raised during the previous assessments. Major non-conformities raised during a main assessment will prevent the certification body from making a positive certification decision for the concerned units/products. The NC number is comprised of 2 parts to include the year in which the NC is raised as well as a sequential number.</p> | | |

| | | |
|--|---|---|
| 4.2.1 Verification of previous assessment non-compliances | | |
| Non-compliance | 001/2016 | |
| Date raised | 05/08/2016 | |
| Major or Minor | Minor | |
| Reference of standard | <p>Where a management plan has been created there shall be ongoing monitoring:</p> <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. | |
| Correction at this audit | Full | <ul style="list-style-type: none"> • Training for wildlife seekers and trapping personnel: <ul style="list-style-type: none"> ○ Capacitación Sistema de Monitoreo Biológico Aves, fecha: 25/04/2017, Capacitador: Jose Luis Lopez/ Eric Bouer, Numero de Participantes: 13. ○ Capacitación Sistema de Monitoreo Biológico Aves, fecha: 26/04/2017, Capacitador: Jose Luis Lopez/ Eric Bouer, Numero de Participantes: 13. ○ Capacitación Sistema de Monitoreo Biológico mamíferos, fecha: 27/04/2017, Capacitador: Jose Luis Lopez/ Eric Bouer, Numero de Participantes: 3. ○ Capacitación Mariposas bioindicadoras, fecha: 25/04/2017, Capacitador: Jose Luis Lopez/ Eric Bouer, Numero de Participantes: 15. <p>There is a schedule that defines activities, frequency and responsible; The activities that are realized are: Installation of traps for butterflies, extraction of traps of butterflies, sighting of Birds (28/07/2017)</p> |

| | | |
|--|----------------------|--|
| | Partial | |
| | Not Corrected | |

| 4.2.2 New non-compliances raised at this audit | |
|---|--|
| NC number | 001/2017 |
| Date raised | 28/07/2017 |
| Major or Minor | Minor |
| Reference of standard | 2.1.3 |
| Standard requirement | A mechanism for ensuring compliance shall be implemented |
| Evidence of non-compliance | The company does not have a mechanism to guarantee legal compliance in relation to Associated Producers, it was evidenced that the associated producer FINCA SELECIA has no Environmental License nor is there evidence that the application before the regulator (MINISTERIO DE AMBIENTE MARN) is in process. |
| Date of closing: | |

| 4.2.3 New non-compliances raised at this audit | |
|---|---|
| NC number | 002/2017 |
| Date raised | 25/07/2017 |
| Major or Minor | Mayor |
| Reference of standard | 4.6.5 |
| Standard requirement | Pesticides shall only be handled, used or applied by persons who have completed the necessary training and shall always be applied in accordance with the product label. Appropriate safety and application equipment shall be provided and used. All precautions attached to the products shall be properly observed, applied, and understood by workers (see Criterion 4.7). |
| Evidence of non-compliance | It was evidenced during the Auditoria in Finca Chapin on July 25, 2017, lot 10139 application of agrochemicals, one of its collaborators did not make good use of EPP, this information was also observed in Rio Zarco. |
| Date of closing: | 05/08/2017: Naturaceites carried out training on the Safe Management of Pesticides and the correct use of Protective Equipment. Compliance was demonstrated, with photos and attendance lists for farms: <ul style="list-style-type: none"> • Panacte on Augusto 2, 2017. • Rio Zarco y Chabiland on August 3, 2017. • La Cabaña on August 4, 2017. • Chapin on August 5, 2017. |


| 4.2.3 Observations | |
|---|------------|
| Date raised | 28/07/2017 |
| The company must demonstrate that it gives periodic follow-up to obtaining answers from the environment regulator (Ministerio de Ambiente y Recursos Naturales de Guatemala) in order to obtain the corresponding resolutions to keep legal compliance up to date. Reference: To date, the Environmental License issued by the regulator has not been renounced despite having submitted the necessary documentation and paid the bail required by the MARN. | |

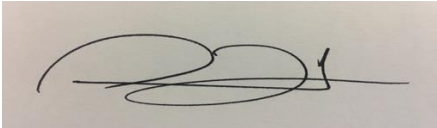
| 4.2.3 Observations | |
|---|------------|
| Date raised | 28/07/2017 |
| The system of restriction of the areas of application of agrochemicals should be improved since in the farm Chapin was evidenced the entrance of people of the community during the application | |

| 4.2.3 Observations | |
|--|------------|
| Date raised | 28/07/2017 |
| The design and control of the waters and volume that enter the Biodep should be improved for the treatment of waters with minimal traces of agrochemicals. | |

| 4.2.3 Observations | |
|--|------------|
| Date raised | 28/07/2017 |
| The protection of watercourses and riparian zones should be improved since some of the farms visited could be evidenced that there are palms in the river bank although not categorizing a plantation. | |

| 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 | |
| * 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. | |
| Check that the Environmental licenses of the own projects and associated producers are active | |

| 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 | Jose Guillermo Evertz |
| Position | Sustainable Manager |
| Signature |  |
| 5.2 Signing by the Lead Auditor. | |
| I the undersigned, being the lead auditor, confirm that this report is an accurate record of the findings and of the closing meeting. I further confirm that the summary of the findings as presented are a true representation of the actual findings of the audit team. | |
| Name | Pedro Roberto Cerrate |
| Position | Lead Auditor |

| | |
|------------------|--|
| Signature |  |
| Date | 28/07/2017 |

| 6. Major non-compliances follow-up actions (exclusive use of IBD decision maker) |
|---|
| <p>Verification of effectiveness by:</p> <p><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.</p> <p><input type="checkbox"/> Desktop audit: Document assessment of root cause analysis and evidence of corrections and corrective actions submitted to the certification body.</p> |

IBD

CERTIFICAÇÕES



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