



RSPO P&C CERTIFICATION AUDIT REPORT

Exportadora del Atlántico, S.A de CV

Audit Application Number: [CB166983/CB166981](#)

Assessment Type: Annual Surveillance Audit 1

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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	SCS Global Services
Address of Certification Body (Accredited Office)	2000 Powell Street, Ste. 600, Emeryville, CA 94608 USA
Background of the Certification Body	SCS Global Services (SCS) is a global leader in third-party environmental and sustainability certification, auditing, testing services, and standards. Established as an independent third-party certification firm in 1984, our goal is to recognize the highest levels of performance in environmental protection and social responsibility in the private and public sectors, and to stimulate continuous improvement in sustainable development. SCS became one of the first recognized California Benefit Corporations. SCS holds itself to the highest standards in the industry and has been accredited by six different accreditation bodies covering over 15 different certification systems, including food and agriculture, forestry, greenhouse gas, indoor air quality, sustainable furniture and biofuels. SCS was approved as a RSPO certification body for supply chain certification (worldwide) on 13 January 2017. Most recently approved for Principles & Criteria scope (worldwide) 13 November 2018.
Phone Number (Accredited Office)	+1.510.452.8000
Websites	www.SCSglobalServices.com
Contact Person Name	Adriana Cala, RSPO Program Manager
Email	acala@scsglobalservices.com
Accreditation Information	
ASI Code	ASI-APP-002
Technical Scope	RSPO Principles & Criteria and RSPO Supply Chain
Geographical Scope	Worldwide
Accredited Since	12 Jan 2017



2. Organisation Details and Certification Scope

2.1. Organisational Overview

Management Unit Information <i>Note: Management Unit refers to unit of certification</i>	
Name of Management Unit/s	Exportadora del Atlántico, S.A de CV . - Aguan Oil Mill Exportadora del Atlántico, S.A. de C.V. - Lean Oil Mill
Address of the Management Unit/s	Km 22 Carretera Tocoa-Trujillo, Comunidad Quebrada de Agua Desvio de Arizona al km 10, El Astillero
Country	Honduras
Websites	https://www.dinant.com/
Description of the Management Unit	<p>Dinant is a Honduran, family owned company, founded in 1960 as a third party manufacturer for laundry soaps, detergents and cleansing products. Approximately 12 years later, the company entered into the foods manufacturing business. In 1990, the company entered into the Oil Palm business, buying an existing Oil Mill which is located at the Lean Valley in the northern part of Honduras. In 1992 the company started the business also in Aguan Valley. The general idea was to incorporate the Palm Oil into the supply chain of the existing mass consumption goods business. As part of the continuing business transformation, in 2004 the company started to operate as Corporacion Dinant, following a successful expansion of its consumer goods business, not only in Honduras but Central America as well. Up to this date, Dinant hires an approximate amount of 6,200 direct employments and a total amount of 7,200, including all the countries in which the company operates. Dinant has two (2) Wild Life Conservation Centers (WLCC), to preserve natural resources and to preserve biodiversity around the places where these centers are located. Also, the company has been a leader in the region for its biomass, biogas, fertigation and compost projects, for which it has a working team staff specialized to attend environmental and Occupational Security and Health issues. The company also has a working team to manage community engagement, implementation and follow up to its Voluntary Principles on Security and Human Rights program, as well as its communities' support programs. Dinant has certifications for some of its operational sites, such as ISCC EU, ISCC Plus, SQF, Certiclean, ISO 9001, ISO 14001, OHSAS 18001, Great Place to Work, local certification issued by the Labor Ministry Office known as "Empresa Segura con Trabajo Seguro" (translated as "Safe company with safe work), and currently working on the implementation process to achieve the BASC (Business Alliance for Secure Commerce), and it's also credited as a Socially Responsible Company by FUNDAHRSE.</p> <p>For the current audit, there is a change on the certification scope using only MB supply chain model.</p>
Management Representative Name	Fabiola Mendez
Management Representative Designation	Corporate HSE Manager



Management Representative Email	Fabiola.Mendez@Dinant.com
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2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0389-22-000-00
Name of RSPO Member	Dinant Holding Corporation S.A.
Member Since	08 07 2022



2.3. Certificate Information

Certificate Information	
Certificate No.	SCS-RSPOPC- 000464
prisma Document Reference Number	
prisma Trading Account ID	TA25-017196
Scope of Certification	Production of CSPO and CSPK using Mass Balance supply chain model.
Supply Chain Model	<input type="checkbox"/> Identity Preserved (IP) <input checked="" type="checkbox"/> Mass Balance (MB)
Applicable Standards / Normative Reference	<input checked="" type="checkbox"/> RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 <input checked="" type="checkbox"/> RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 <input type="checkbox"/> RSPO Management System Requirements for Group Certification of FFB Production 2022 <input checked="" type="checkbox"/> RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Honduras National Interpretation
Initial Date of Certification:	06 08 2024 (Date of first RSPO certification)
Effective Date of Certificate:	06 08 2024
Expiry Date of Certificate:	05 08 2029
Name of Peer Reviewer	Only for the case of IC or RC N/A



3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	prisma Site Business ID	Address of Palm Oil Mill	Mill's capacity (MT/hour)	GPS Coordinates	
				Latitude	Longitude
Exportadora del Atlántico, S.A de CV . - Aguan Oil Mill	ML25-001498	Km 22 Carretera Tocoa-Trujillo, Comunidad Quebrada de Agua	90 mt/hr	15.728002	-85.857472
Exportadora del Atlántico, S.A. de C.V. - Lean Oil Mill	ML25-001497	Desvio de Arizona al km 10, El Astillero	100 mt/hr	15.598056	-87.393333
Remarks: N/A					



Information of Supply Bases					
Name of Supply Bases	prisma Supply Base ID	Address of Supply Bases	Type of Supply Bases	GPS Coordinates	
				Latitude	Longitude
Fruit Supply base for Aguan Oill Mill					
Agroindvasa	SB25-003609	Km 22 Carretera Tocoa-Trujillo, Comunidad Quebrada de Agua	Own/Managed Estate	15.834574	-85.367220
Farallones	SB25-004159	Km 22 Carretera Tocoa-Trujillo, Comunidad Quebrada de Agua	Own/Managed Estate	15.841164	-85.470247
Casaquemada	SB25-003898	Km 22 Carretera Tocoa-Trujillo, Comunidad Quebrada de Agua	Own/Managed Estate	15.771564	-85.727173
Planes De Irióna	SB25-005431	Km 22 Carretera Tocoa-Trujillo, Comunidad Quebrada de Agua	Own/Managed Estate	15.848771	-85.324505
Fruit Supply base for Lean Oil Mill					
Villeda	SB25-006130	Desvio de Arizona al km 10, El Astillero	Own/Managed Estate	15.579099	-87.406367
Palma Leán	SB25-005291	Desvio de Arizona al km 10, El Astillero	Own/Managed Estate	15.582063	-87.391804



Edén	SB25-004030	Desvio de Arizona al km 10, El Astillero	Own/Managed Estate	15.570868	-87.378082
Zoilabé	SB25-006167	Desvio de Arizona al km 10, El Astillero	Own/Managed Estate	15.663985	-87.604086
Florida	SB25-004239	Desvio de Arizona al km 10, El Astillero	Own/Managed Estate	15.534922	-87.476059
Cayuco	SB25-003903	Desvio de Arizona al km 10, El Astillero	Own/Managed Estate	15.586447	-87.404135
Hicaque	SB25-004343	Desvio de Arizona al km 10, El Astillero	Own/Managed Estate	15.768884	-87.325783



3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of the Supply Base	Certified Area (Ha)	Planted Area (Ha)			Unplanted Area (Ha)				
		Oil palm planted on non peatland	Oil Palm Planted on Peat	Other Crop(s)	HCV	HCS	HCV-HCS	Conservation	Facilities / Others
Aguan: Planes De Irióna	1,460.81	635.61	0	0	0	0	0	0	52.98
Aguan: Agroindvasa	1,357.91	1,040.28	0	0	0	0	0	0	142.92
Aguan: Farallones	985.92	421.19	0	0	0	0	0	0	80.14
Aguan: Casaquemada	78.97	76.93	0	0	0	0	0	0	2.04
Lean: Edén	176.36	146.48	0	0	0	0	0	0	29.88
Lean: Palma Leán	449.78	360.72	0	0	0	0	0	0	89.06
Lean: Villeda	424.81	380.91	0	0	0	0	0	0	43.90
Lean: Cayuco	212.74	174.10	0	0	0	0	0	0	38.64
Lean: Florida	231.84	131.38	0	0	0	0	0	0	100.46



Lean: Hicaque	74.55	60.52	0	0	0	0	0	0	14.03
Lean: Zoilabé	28.20	19.92	0	0	0	0	0	0	8.28
Total Lean Oil Mill	4,050.37	3,448.04	0.00	0.00	0.00	0.00	0.00	0.00	602.33

Remarks:

Due to the problems reported and discussed below in the NCs for indicators 4.8.2, 4.8.4, 7.12.4, 7.12.7, and 5.1.2 document system, the organization has had to make adjustments to its areas and has sent the RSPO a request to update Annex 2. The differences in the areas reported in IC and ASA 1 are described in the following table.

Name of Supply Base	IC			ASA 1			Changes or variations		
	Certified Area	HCV	Facilities	Certified Area	HCV	Facilities	Certified Area	HCV	Facilities
Aguan: Planes de Irióna	1460,81	614,36	210,84	688,59	0	52,98	-772,22	-614,36	-157,86
Aguan: Agroindvasa	1357,91	65,82	251,81	1183,2	0	142,92	-174,71	-65,82	-108,89
Aguan: Farallones	985,92	266,67	298,06	501,33	0	80,14	-484,59	-266,67	-217,92
Aguan: Casaquemada	78,97	0	2,04	78,97	0	2,04	0	0	0
Lean: Edén	176,36	0	29,88	176,36	0	29,88	0	0	0
Lean: Palma Lean	449,78	0	89,06	449,78	0	89,06	0	0	0



Lean: Villeda	424,81	0	43,9	424,81	0	43,9	0	0	0
Lean: Cayuco	212,74	0	38,64	212,74	0	38,64	0	0	0
Lean: Florida	231,84	0	100,46	231,84	0	100,46	0	0	0
Lean: Hicaque	74,55	0	14,03	74,55	0	14,03	0	0	0
Lean: Zoilabé	28,2	0	8,28	28,2	0	8,28	0		0
TOTAL	5481,89	946,85	1087	4050,37	0	602,33	-1431,52	-946,85	-484,67

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
Age profile for Aguan Oill Mill						
Agroindvasa	119.90	260.13	608.45	51.80	920.38	1,040.28
Farallones	0.00	0.00	421.19	0.00	421.19	421.19
Casaquemada	0.00	0.00	76.93	0.00	76.93	76.93
Planes De Irióna	120.29	0.00	0.00	515.32	515.32	635.61
Total Aguan Oill Mill	240.19	260.13	1,106.57	567.12	1,933.82	2,174.01



Age profile for Lean Oill Mill						
Villeda	0.00	0.00	380.91	0.00	380.91	380.91
Palma Leán	15.73	60.91	284.08	0.00	344.99	360.72
Edén	0.00	0.00	146.48	0.00	146.48	146.48
Zoilabé	0.00	0.00	13.93	5.99	19.92	19.92
Florida	21.32	0.00	110.06	0.00	110.06	131.38
Cayuco	0.00	0.00	174.10	0.00	174.10	174.10
Hicaque	34.02	0.00	0.00	26.50	26.50	60.52
Total Lean Oill Mill	71.07	60.91	1,109.56	32.49	1,202.96	1,274.03
Remarks:						

Notes: This age profile range is used based on the common phase of oil palm age as referred in <https://www.researchgate.net/publication/327527812>.



3.3.Replanting Programme of the Management Unit (5 Years)

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2025 (current year)	2026 (current year+ 1)	2027 (current year+ 2)	2028 (current year+ 3)	2029 (current year+ 4)	
Agroindvasa	0	0	33.25	0	18.55	51.80
Farallones	0	0	0	0	0	0
Casaquemada	0	0	0	0	0	0
Planes De Irióna	0	114.18	169.80	0	0	283.98
Villeda	0	0	0	0	0	0
Palma Leán	0	0	0	0	0	0
Edén	0	36.44	0	0	0	36.44
Zoilabé	0	0	0	0	0	0
Florida	0	0	0	0	0	0
Cayuco	0	0	0	0	0	0
Hicaque	0	26.50	0	0	0	26.50

Notes: 1st year of the replanting programme will be the current year of the audit



3.4. Name FFB Supplier Supplying FFB to the Mill (Certified FFB)

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) <i>*During the current license period</i>
		Latitude	Longitude	
Aguan Oill Mill				
Agroindvasa	Own supply bases	15.834574	-85.367220	5514,44
Farallones	Own supply bases	15.841164	-85.470247	4011,69
Casaquemada	Own supply bases	15.771564	-85.727173	591,92
Planes De Irióna	Own supply bases	85.727173	-85.324505	4787,15
TOTAL				14905,2
Lean Oill Mill				
Villeda	Own supply bases	15.579099	-87.406367	3951,78
Palma Leán	Own supply bases	15.582063	-87.391804	2883,77



Edén	Own supply bases	15.570868	-87.378082	1098,8
Zoilabé	Own supply bases	15.663985	-87.604086	258,79
Florida	Own supply bases	15.534922	-87.476059	789,41
Cayuco	Own supply bases	15.586447	-87.404135	1374,02
Hicaque	Own supply bases	15.768884	-87.325783	242,99
TOTAL				10599,56



3.5 Name FFB Supplier Supplying FFB to the Mill (Un-Certified FFB)

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mill (MT) <i>*During the current license period</i>
		Latitude	Longitude	
Aguan and Lean Oill Mill				
9 de Agosto	Own fruit invaded	15.615100	-86.167954	0,00
Brisas del Agua	Own fruit invaded	15.781495	-85.820720	0,00
Camarones	Own fruit invaded	15.738191	-85.904113	0,00
El Chile	Own fruit invaded	15.731133	-85.864192	0,00
Laureles	Own fruit invaded	15.674352	-86.016441	0,00
Occidental	Own fruit invaded	15.647562	-86.027393	0,00
Paso Aguan	Own fruit invaded	15.693558	-86.044598	0,00
San Isidro	Own fruit invaded	15.683685	-85.979266	0,00
Tranvio	Own fruit invaded	15.749335	-85.861491	0,00
Arizona	Own fruit not certified	15.680658	-87.308849	2408,01
Ceibita Way	Own fruit invaded	15.776543	-87.277627	0,00
Manga Sierra	Own fruit not certified	15.746571	-87.284171	44,68





Nueva Go	Own fruit invaded	15.804413	-87.235618	0,00
Olingo	Own fruit invaded	15.765225	-87.307834	0,00
Playon	Own fruit not certified	15.623603	-87.361434	489,27
Sombra Verde	Own fruit invaded	15.774407	-87.250979	0,00
Tumbador	Own fruit not certified	15.944833	-85.810879	15704,09
Independent producers	Independent producers	15.5581	-86.1318	132,370.33
Collection Center	Lean collection centers	15.5127	-87.6711	104,785.25
TOTAL				255,801.63



3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	15/01/2025
	End Date	05/08/2026
Projected Certified FFB Volume (MT)	Lean Mill: 12,835.17 Aguan Mill: 22,890.20 Total: 35,725.37	
Average Production Yield (MT/ Ha)	Start Date	
Projected CSPO Certified Volume (MT)	Identity Preserved	N/A
	Mass Balance	Lean Mill: 2,707.92 Aguan Mill: 4,846.12
Projected CSPK Certified Volume (MT)	Identity Preserved	N/A
	Mass Balance	Lean Mill: 777.48 Aguan Mill: 1,327.72
Oil Extraction Rate (OER) (%)	Lean Mill: 21.10% Aguan Mill: 21.17%	
Kernel Extraction Rate (KER) (%)	Lean Mill: 6.06% Aguan Mill: 5.80%	



3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill				
Information of License	Previous Year License		Current Year License	
License Period	Start Date	DD Mmm YYYY	Start Date	DD Mmm YYYY
	End Date	DD Mmm YYYY	End Date	DD Mmm YYYY
Actual Production Period Reported	From	DD Mmm YYYY	From	DD Mmm YYYY
	To	DD Mmm YYYY	To	DD Mmm YYYY
Projected FFB Certified Volume (MT)	-		-	
Actual production of FFB (MT)	-		-	
Projected CSPO Certified Volume (MT)	-		-	
Actual CSPO Production Volume (MT)	-		-	
Actual CSPO Volume Sold as RSPO Certified (MT)	-		-	
Actual CSPO Volume Sold as Conventional (MT)	-		-	
Actual CSPO Volume Sold under Other Scheme (MT)	-		-	
Total Actual CSPO Volume Sold (MT)	-		-	
Actual CSPO credits sold (where applicable)	-		-	
Projected CSPK Certified Volume (MT)	-		-	
Actual CSPK Production Volume (MT)	-		-	
Actual CSPK Volume Sold as RSPO Certified (MT)	-		-	
Actual CSPK Volume Sold as Conventional (MT)	-		-	
Actual CSPK Volume Sold under Other Scheme (MT)	-		-	
Total Actual CSPK Volume Sold (MT)	-		-	



3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill	Exportadora del Atlántico, S.A. de C.V. Aguan Mill (Tocoa)			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	DD Mmm YYYY	Start Date	06/08/2024
	End Date	DD Mmm YYYY	End Date	06/08/2025
Actual Production Period Reported	From	DD Mmm YYYY	From	06/08/2024
	To	DD Mmm YYYY	To	31/05/2025
Projected FFB Certified Volume (MT)	-		24,623.44	
Actual production of FFB (MT)	-		14,905.20	
Projected CSPO Certified Volume (MT)	-		5,392.53	
Actual CSPO Production Volume (MT)	-		3,058.28 OER: 20.51%	
Actual CSPO Volume Sold as RSPO Certified (MT)	-		859.49	
Actual CSPO Volume Sold as Conventional (MT)	-		2,198.79	
Actual CSPO Volume Sold under Other Scheme (MT)	-		0	
Total Actual CSPO Volume Sold (MT)	-		859.49	
Actual CSPO credits sold (where applicable) (MT)	-		0	
Projected CSPK Certified Volume (MT)	-		1,430.62	
Actual CSPK Production (MT)	-		916.66 PKER: 6.15%	
Actual CSPK Volume Sold as RSPO Certified (MT)	-		916.66	
Actual CSPK Volume Sold as Conventional (MT)	-		0	
Actual CSPK Volume Sold under Other Scheme (MT)	-		0	
Total Actual CSPK Volume Sold (MT)	-		916.66	

* ASA 1 audit, period of 10 months assessed.



Name of Palm Oil Mill	Exportadora del Atlántico, S.A. de C.V. Lean Mill (Arizona)			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	DD Mmm YYYY	Start Date	06/08/2024
	End Date	DD Mmm YYYY	End Date	06/08/2025
Actual Production Period Reported*	From	DD Mmm YYYY	From	06/08/2024
	To	DD Mmm YYYY	To	31/05/2025
Projected FFB Certified Volume (MT)	-		26,387.5	
Actual production of FFB (MT)	-		10,599.56	
Projected CSPO Certified Volume (MT)	-		5,470.14	
Actual CSPO Production Volume (MT)	-		2,123.25 OER: 20.03%	
Actual CSPO Volume Sold as RSPO Certified (MT)	-		1,180.31	
Actual CSPO Volume Sold as Conventional (MT)	-		0	
Actual CSPO Volume Sold under Other Scheme (MT)	-		0	
Total Actual CSPO Volume Sold (MT)	-		1,180.31	
Actual CSPO credits sold (where applicable) (MT)	-		0	
Projected CSPK Certified Volume (MT)	-		1,667.69	
Actual CSPK Production (MT)	-		642.14 PKER: 6.05%	
Actual CSPK Volume Sold as RSPO Certified (MT)	-		640.11	
Actual CSPK Volume Sold as Conventional (MT)	-		0	
Actual CSPK Volume Sold under Other Scheme (MT)	-		0	
Total Actual CSPK Volume Sold (MT)	-		640.11	

* CSPO: 431.91 MT Remaining volume stored in tanks at Lean Mill, and 511.03 MT of CSPO stored at Lean Tanks in Puerto Castilla.

** 1.42 MT CSPK Remaining volume stored in tanks.



4. Audit Programme

4.1. Audit Methodology

SCS Global Services (SCS) deploys interdisciplinary teams with expertise in agro-forestry, social sciences, natural resource, environmental management, economics, palm oil production, and other relevant fields to assess the conformance of **Exportadora del Atlántico, S.A. de C.V.** to the RSPO Principles and Criteria Generic RSPO Certification Systems document and **Exportadora del Atlántico, S.A. de C.V.** documented policies/procedures.

To ensure compliance, the audit treated the mill and its supply base as an RSPO Certification Unit. The mill was audited together with the sampled estate(s). Evaluation methods included review of documents and records, observation of implementation of SOPs and policies in the field, gathering information from **Exportadora del Atlántico, S.A. de C.V.** personnel, contractors, and stakeholders (internal and external). The audit team used RSPO sampling methodology to select operational sites to visit and stakeholders to engage. As such, the assessment is based on random sampling and therefore nonconformities may exist that have not been identified.

Each audit team member evaluated parts of the standards based on her or his background and expertise. On the final day of the evaluation, team members convened to deliberate the findings of the assessment jointly. This involved an analysis of all relevant field observations, interviews, stakeholder comments, as well as documents and records. Where consensus among team members cannot be achieved due to lack of evidence, conflicting evidence, or differences of interpretation of the standards, the team reported these in the certification decision section and/or in observations.

The final summary of the assessment findings can be found in item 6 “Summary of Audit Findings”. For Initial and Re-certification assessment, the report is externally reviewed by ASI approved Peer Reviewer prior to certification decision by SCS.

For Annual surveillance assessment, the report is internally reviewed and approved by SCS qualified certification reviewer.

For any COVID-19 measures put in place before, during and after the audit please visit: <https://www.scsglobalservices.com/news/covid-19-letter-to-our-clients-colleagues-and-friends>

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Carlos Rincón Molina	Lead Auditor	ASI1EYOM5K
Laura Reyes	Auditor	ASI1YTSB5L
María Ocampo	Auditor	ASI13RCJGP
Dina Medem	Auditor	ASI1DTYEJK
Carolina López	Auditor	ASI1DBZZTO
Melissa Rodríguez	Auditor	ASI1LSCQBK
José Torres	Auditor	ASI1MLVVPO



4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
23/06/2025	08.30 am - 09.00 am	CR-ASI1EYOM5K LR-ASI1YTSB5L MO-ASI13RCJGP DM-ASI1DTYEJK MR-ASI1LSCQBK CL-ASI1DBZZTO JT-ASI1MLVVPO	Oil Mill Aguan	<p>Opening Meeting: Introductions, client update, review audit scope, audit plan, intro/update to P&C RSPO standard and protocols.</p> <p>Indicator: N/A</p>
23/06/2025	09.00 am – 1.00 pm	MO-ASI13RCJGP	Oil mill	<p>Modules Indicator: 3.8</p> <p>Review of Procedures, RSPO module implementation and traceability measures Mills and internal control system (ICS) SCC PKC (multi-site)</p> <p>Document review</p> <ul style="list-style-type: none"> • Demonstration of legal entity • Roles and responsibility • Procedures/manual/SOP • Record of purchase – FFB • Record of sales – CPO • Palm trace transactions • Estimated tonnage • ERP system • Records of Goods In and Goods • RSPO logo & Market Communications & claims • Metrics table <p>FFB projections for each farm and zone</p>



23/06/2025	09.00 am – 1.00 pm	DM-ASI1DTYEJK	Office	<p>Employment and recruitment SOPs – Oil Mill and farms (Aguan and Lean)</p> <p>Indicator: 3.3.1, 3.3.2, 3.3.3, 3.5.1 and 3.5.2</p> <ul style="list-style-type: none"> • Recruitment and employment procedures • HR procedure review • Records of implementation of HR procedures.
23/06/2025	09.00 am – 4.30 pm	MR-ASI1LSCQBK	Office	<p>Health and Safety Document Review Indicator : 2.1.1 3.7 and 6.7</p> <ul style="list-style-type: none"> • Risk and health management • Identifying workplace hazards • H&S (Emergency plan, accident register, PPE) • Training records • SOP
23/06/2025	9.00 am – 4.30 pm	CR-ASI1EYOM5K	Office	<p>Environmental Issues Indicator: 2.1.1, 3.2.1, 3.3.1, 3.4.1, 3.4.2, 3.4.3 and 7.8, 7.12</p> <ul style="list-style-type: none"> • Environmental Impact Assessment • Water management • Energy Management • Improvements plans • HCV • SOP
23/06/2025	9.00 am – 4.30 pm	LR-ASI1YTSB5L	Office	<p>Respect for the community, human rights and benefit delivery Indicator: 4.1, 4.2,4.3, 4.4, 4.5, 4.6, 4.7 and 4.8</p> <ul style="list-style-type: none"> • Complaints and Grievance Mechanism • Respect for Human Rights • Social procedures Monitoring and follow up mechanism / Records • Free Prior and Informed Consent (FPIC) • Compensation procedure
23/06/2025	1.00 pm – 02.00 pm	Lunch		



23/06/2025	02.00 pm – 4.30 pm	MO-ASI13RCJGP	Oil mill	<p>Site Walk-through and Staff interviews (Mill, PKC – Aguan): Observe production process, weighbridge, storage facilities and critical control points, workers interview (interviews with appropriate number and diversity of staff to assess knowledge of CoC procedures related to their position)</p> <p>SCC PKC plant Aguan (Multi-site) Review of Records:</p> <ul style="list-style-type: none"> • Internal Control system • Product inventory system • Summary report of production and sales, • Auditor-selected sample of supplier documents, organization’s sales invoices, shipping documents, etc. • RSPO SCC Annex 1 Summary Template • Interviews
23/06/2025	01.00 pm – 4.30 pm	DM-ASI1DTYEJK	Office	<p>Social impact assessment (SIA) for farms and mills and action plans (Aguan and Lean) Indicator: 3.2.1 and 3.4</p> <ul style="list-style-type: none"> • EISA (social & Environmental) • Implementation/Monitoring
23/06/2025	2.00 pm – 4.30 pm	JT-ASI1MLVVPO	Office	<p>Respect for labor rights Indicator: 6.1.1, 6.1.2, 6.2.4, 6.2.5, 6.3.1, 6.3.2, 6.3.3, 6.4.1, 6.4.2, 6.4.3, 6.4.4</p> <ul style="list-style-type: none"> ▪ Policy review and implementation ▪ Freedom of association ▪ Labour policies ▪ Child Labour
23/06/2025	05.30pm – 06.30 pm	CR-ASI1EYOM5K LR-ASI1YTSB5L MO-ASI13RCJGP DM-ASI1DTYEJK MR-ASI1LSCQBK CL-ASI1DBZZTO	Hotel	<p>Audit team consolidates notes and findings.</p>



		JT-ASI1MLVVPO		
23/06/2025	06.30 pm	End of day 1		
Day 2: Visit to farm Planes de Iriona, Agroindvasa, Farallones and mill – Stakeholders Meetings				
24/06/2025	7.30 am - 10.00 am	MO-ASI13RCJGP	Castilla Port	<p>SCC (Port visit - Puerto Castilla) Drive to Puerto Castilla</p> <p>Site Walk-through, observe receiving production, weighbridge process, storage facilities and critical control points and interviews with key staff by risk category.</p> <p>Drive to oil mill Aguan</p> <p>POM (multi-site Aguan and Lean) Review documents and Records:</p> <ul style="list-style-type: none"> ▪ Internal Control ▪ Product inventory system ▪ Summary report of production and sales ▪ Auditor-selected sample of supplier documents, organization's sales invoices, shipping documents, etc. ▪ Universal Mill List (UML ID)
24/06/2025	07.30 am - 12.00 pm	CR-ASI1EYOM5K MR-ASI1LSCQBK	Farm Planes de Iriona Farm Agroindvasa	<p>Agronomic, environmental and H&S Indicator: 2.1.1, 2.1.3, 3.3, 3.6, 3.7, 6.7, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8 and 7.9</p> <ul style="list-style-type: none"> ▪ Field visit ▪ Legal or authorized boundaries are clearly demarcated and visibly maintained.



	01.00 pm – 3.00 pm	CL-ASI1MLVVPO JT-ASI1DBZZTO	& Farm Farallones	<ul style="list-style-type: none"> ▪ Maps ▪ Worker interview ▪ Maps ▪ IMP ▪ Good Agricultural Practices ▪ Soil Management ▪ Use of fire and agrochemical ▪ Storages: agrochemical, fertilizers, waste, fuels ▪ Water management in field ▪ HCV ▪ Risk and health management ▪ Personal protective equipment (PPE) ▪ Lost Time Accident (LTA) metrics ▪ Identifying workplace hazards ▪ Training records
24/06/2025	07:30 am – 12:00 pm	LR-ASI1YTSB5L DM-ASI1DTYEJK	Internal- Office Private Place External- Private Place	<p>Consultation with internal and external stakeholders Indicator: 1, 2, 4, 6, 7</p> <ul style="list-style-type: none"> ▪ Internal committees (Gender, Health and Safety, others) ▪ Oil Mill & Farms ▪ Workers' representatives Oil Mill & Farms ▪ NGO'S ▪ Government entities ▪ Local Communities ▪ Human rights defenders
24/06/2025	12.00 pm – 01.00 pm	Lunch		



24/06/2025	1:00 pm – 4.30 pm	MO-ASI13RCJGP		<p>Supply Chain- (Mill IP and MB and PKC MB) Modules Indicator: 3.8 Continues Documents and records review. Items/actions to review:</p> <ul style="list-style-type: none"> ▪ Quality management system ▪ Review of procedures; confirm roles, responsibilities, and processes. ▪ Review of training plans, records ▪ Documentation of quality management system ▪ Internal audit plan including subcontractors, internal audits results and management review. ▪ Corrective/preventive actions. ▪ Complaints and their resolution ▪ Review of procedures and processes. ▪ Results from internal risk assessment ▪ Critical control points ▪ Evaluation of RSPO logo & claims ▪ Review of auditor-selected sample of RSPO and/or SCS on-product and/or promotional trademark uses, review of any corporate trademarks on-site or website.
24/06/2025	1:00 pm – 4.30 pm	DM-ASI1DTYEJK LR-ASI1YTSB5L	External Private Place	<p>Consultation with external stakeholders Indicator: 1, 2, 4, 6, 7</p> <ul style="list-style-type: none"> ▪ NGO'S ▪ Government entities ▪ Local Communities ▪ Human rights defenders ▪ Contractors ▪ Fruit suppliers ▪ Previous owners
	05.30pm –	CR-ASI1EYOM5K LR-ASI1YTSB5L MO-ASI13RCJGP DM-ASI1DTYEJK		<p>Audit team consolidates notes and findings.</p>



24/06/2025	06.30 pm	MR-ASI1LSCQBK CL-ASI1DBZZTO JT-ASI1MLVVPO	Hotel	
24/06/2025	06.30 pm	End of day 2		
Day 3: Visit to farm Casaquemada and mill – Stakeholders Meetings				
25/06/2025	6.00 am - 7.00 am	CR-ASI1EYOM5K	Breakfast	Meet with management- review day's finding
25/06/2025	7.30 am - 4.30 pm	MO-ASI13RCJGP	TBD – Aguan/Leam	SCC PKC plant Lean (Multi-site) <ul style="list-style-type: none"> ▪ Items/actions to review: ▪ Document Review ▪ Review facility permits, plans, layouts. ▪ Review contracts, list of suppliers, list of customers ▪ Review delivery note, weighbridge tickets, tracking documents ▪ Analysis of accounting system, material balances and records ▪ Reporting of sustainable material ▪ Mass balance calculations ▪ RSPO SCC Annex 1 Summary Template. ▪ Universal Mill List (UML ID) ▪ Evaluation of RSPO logo & claims ▪ Review of auditor-selected sample of RSPO and/or SCS on-product and/or promotional trademark uses, review of any corporate trademarks on-site or website.
				Agronomic, environmental and H&S Indicator: 2.1.1, 2.1.3, 3.3, 3.6, 3.7, 6.7, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8 and 7.9 <ul style="list-style-type: none"> ▪ Field visit ▪ Legal or authorized boundaries are clearly



25/06/2025	07.30 am - 12.00 pm	CL-ASI1DBZZTO JT-ASI1MLVVPO	Farm Casaquemada	<p>demarcated and visibly maintained.</p> <ul style="list-style-type: none"> ▪ Maps ▪ Worker interview ▪ Maps ▪ IMP ▪ Good Agricultural Practices ▪ Soil Management ▪ Use of fire and agrochemical ▪ Storages: agrochemical, fertilizers, waste, fuels ▪ Water management in field ▪ HCV ▪ Risk and health management ▪ Personal protective equipment (PPE) ▪ Lost Time Accident (LTA) metrics ▪ Identifying workplace hazards ▪ Training records
25/06/2025	07.30 am - 12.00 pm	CL-ASI1DBZZTO JT-ASI1MLVVPO	Farm Casaquemada	<p>Agronomic, environmental and H&S Indicator: 2.1.1, 2.1.3, 3.3, 3.6, 3.7, 6.7, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8 and 7.9</p> <ul style="list-style-type: none"> ▪ Field visit ▪ Legal or authorized boundaries are clearly demarcated and visibly maintained. ▪ Maps ▪ Worker interview ▪ Maps ▪ IMP ▪ Good Agricultural Practices ▪ Soil Management ▪ Use of fire and agrochemical ▪ Storages: agrochemical, fertilizers, waste, fuels ▪ Water management in field ▪ HCV ▪ Risk and health management ▪ Personal protective equipment (PPE) ▪ Lost Time Accident (LTA) metrics



				<ul style="list-style-type: none"> ▪ Identifying workplace hazards ▪ Training records
25/06/2025	07.30 am - 12.00 pm	CL-ASI1DBZZTO JT-ASI1MLVPO	Farm Casaquemada	<p>Agronomic, environmental and H&S Indicator: 2.1.1, 2.1.3, 3.3, 3.6, 3.7, 6.7, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8 and 7.9</p> <ul style="list-style-type: none"> ▪ Field visit ▪ Legal or authorized boundaries are clearly demarcated and visibly maintained. ▪ Maps ▪ Worker interview ▪ Maps ▪ IMP ▪ Good Agricultural Practices ▪ Soil Management ▪ Use of fire and agrochemical ▪ Storages: agrochemical, fertilizers, waste, fuels ▪ Water management in field ▪ HCV ▪ Risk and health management ▪ Personal protective equipment (PPE) ▪ Lost Time Accident (LTA) metrics ▪ Identifying workplace hazards ▪ Training records
25/06/2025	07.30 am - 12.00 pm	CL-ASI1DBZZTO JT-ASI1MLVPO	Farm Casaquemada	<p>Agronomic, environmental and H&S Indicator: 2.1.1, 2.1.3, 3.3, 3.6, 3.7, 6.7, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8 and 7.9</p> <ul style="list-style-type: none"> ▪ Field visit ▪ Legal or authorized boundaries are clearly demarcated and visibly maintained. ▪ Maps ▪ Worker interview ▪ Maps ▪ IMP ▪ Good Agricultural Practices ▪ Soil Management



				<ul style="list-style-type: none"> ▪ Use of fire and agrochemical ▪ Storages: agrochemical, fertilizers, waste, fuels ▪ Water management in field ▪ HCV ▪ Risk and health management ▪ Personal protective equipment (PPE) ▪ Lost Time Accident (LTA) metrics ▪ Identifying workplace hazards ▪ Training records
25/06/2025	07.30 am - 12.00 pm	CL-ASI1DBZZTO JT-ASI1MLVPO	Farm Casaquemada	<p>Agronomic, environmental and H&S Indicator: 2.1.1, 2.1.3, 3.3, 3.6, 3.7, 6.7, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8 and 7.9</p> <ul style="list-style-type: none"> ▪ Field visit ▪ Legal or authorized boundaries are clearly demarcated and visibly maintained. ▪ Maps ▪ Worker interview ▪ Maps ▪ IMP ▪ Good Agricultural Practices ▪ Soil Management ▪ Use of fire and agrochemical ▪ Storages: agrochemical, fertilizers, waste, fuels ▪ Water management in field ▪ HCV ▪ Risk and health management ▪ Personal protective equipment (PPE) ▪ Lost Time Accident (LTA) metrics ▪ Identifying workplace hazards ▪ Training records
	07.30 am -			<p>Environmental and H&S issues mill Documents review & Site Walk-through</p> <ul style="list-style-type: none"> ▪ Environmental Impact Assessment (EIA) ▪ Wastewater treatment ▪ Risk and health management



25/06/2025	12.00 pm	CR-ASI1EYOM5K	Oil mill	<ul style="list-style-type: none"> ▪ Lost Time Accident (LTA) metrics ▪ Identifying workplace hazards ▪ Savings and efficient use plan
25/06/2025	7.30 am – 12.00 pm	DM-ASI1DTYEJK	Office	<p>Human Resources. Farms (Planes de Irióna, Agroindvasa) and oil mill: Procedures, documents, and records review Indicators: 2.1.1, 3.5.1, 3.5.2, 6.1.3, 6.1.4, 6.1.5, 6.2, 3.7.1, 3.7.2, 6.5.1, 6.5.2, 6.5.3, 6.5.4, 6.6.1, 6.6.2</p> <ul style="list-style-type: none"> ▪ Labor compliance ▪ Records of workers contracts ▪ Wages and benefits of workers ▪ Respect of workers rights ▪ DLW ▪ Training program and training records ▪ Labor policies
25/06/2025	7.30 am – 12.00 pm	LR-ASI1YTSB5L	Office	<p>Virtual consultation with external stakeholders Indicator: 1, 2, 4, 6, 7</p> <ul style="list-style-type: none"> ▪ NGO'S ▪ Government entities ▪ Local Communities <p>Human rights defenders</p>
25/06/2025	07.30 am – 12.00 pm	MR-ASI1LSCQBK	Office	<p>Operate legally and respect rights. Indicator: 2.1.1, 2.1.2, 2.1.3, 2.2.1, 2.2.2, and 2.2.3 (Aguan & Lean)</p> <ul style="list-style-type: none"> ▪ Legal requirements ▪ System for ensuring legal compliance. ▪ List of contracted parties. ▪ Contracts and specific clauses
25/06/2025	07.30 am – 12.00 pm			Lunch
				<p>Pending issues and document Review Health and Safety Document Review Indicator : 2.1.1 3.7</p>



25/06/2025	1:00 pm – 3.30 pm	MR- ASI1LSCQBK	Office	and 6.7 <ul style="list-style-type: none"> ▪ Risk and health management ▪ Identifying workplace hazards ▪ H&S (Emergency plan, accident register, PPE) ▪ Training records ▪ SOP
25/06/2025	1:00 pm – 3.30 pm	CR-ASI1EYOM5K	Office	<p>Pending issues and document Review Environmental Issues</p> <p>Indicator: 2.1.1, 3.2.1, 3.3.1, 3.4.1,3.4.2, 3.4.3 and 7.12</p> <ul style="list-style-type: none"> ▪ Environmental Impact Assessment ▪ Waste Management ▪ Water management ▪ Energy Management ▪ Improvements plans ▪ HCV ▪ SOP
25/06/2025	1:00 pm – 3.30 pm	JT-ASI1MLVVPO & CL-ASI1DBZZTO		<p>Pending issues and document Review Agronomic</p> <p>Indicator: 2.1.1, 2.1.3, 3.2.1,3.3.1, 3.3.2, 3.3.3, 3.7.2,7.1, 7.2, 7.4, 7.5, 7.6, 7.7 and 7.11</p> <ul style="list-style-type: none"> ▪ IMP ▪ Good Agricultural Practices ▪ Soil Management ▪ Use of fire and agrochemical ▪ Training records ▪ POEs ▪ Waste management plan ▪ Burning and use of fire ▪ Improvements plans. ▪ SOP



25/06/2025	1:00 pm – 3.30 pm	DM-ASI1DTYEJK	Office	<p>Human Resources. Farms (Casaquemada, and Farallones) and oil mill: Procedures, documents, and records review Indicators: 2.1.1, 3.5.1, 3.5.2 6.2, 3.7.1, 3.7.2</p> <ul style="list-style-type: none"> ▪ Labor compliance ▪ Records of workers' contracts ▪ Wages and benefits of workers ▪ Respect of workers' rights ▪ DLW ▪ Training program and training records ▪ Labor policies
25/06/2025	01.00 am – 3.30 pm	LR-ASI1YT5B5L	Office	<p>Operate legally and respect rights. Indicator: 2.3.1 and 2.3.2 (Aguan & Lean)</p> <ul style="list-style-type: none"> ▪ Legal requirements of suppliers ▪ Origin of fresh fruit bunches (FFB) - Directly sourced FFB, smallholder, indirectly sourced FFB (collection centers, agents, or other intermediaries).
25/06/2025	3.30 pm	Travel to La Ceiba		
25/06/2025	6.30 pm	End of day 3		
Day 4: Visit to farm Eden, Villeda & Cayuco and mill – Stakeholders Meetings				
26/06/2025	7.30 am - 4.30 pm	MO-ASI13RCJGP	Mill	<p>Site Walk-through and Staff interviews (Mill, PKC – Lean): Observe production process, weighbridge, storage facilities and critical control points, workers interview (interviews with appropriate number and diversity of staff to assess knowledge of CoC procedures related to their position</p>
	07.30 pm – 12.00 pm	CR-ASI1EYOM5K	Office	<p>Optimize productivity, efficiency, positive impacts, and resilience. Indicators: 3.1.1, 3.1.2, 3.1.3, 3.2.1 and 3.2.2</p> <ul style="list-style-type: none"> ▪ Management Plan and Management Review. ▪ Replantation ▪ Annual replanting program projected for five years.



26/06/2025				(business plan) <ul style="list-style-type: none"> ▪ Internal audit ▪ Continuous improvement plan. ▪ Metric template.
26/06/2025	06.30 am - 4.30 pm	MR-ASI1LSCQBK JT-ASI1MLVVPO CL-ASI1DBZZTO	Farm Villeda, Eden & Cayuco	Agronomic, environmental and H&S Indicator: 2.1.1, 2.1.3, 3.3, 3.6, 3.7, 6.7, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8 and 7.9 Field visit <ul style="list-style-type: none"> ▪ Legal or authorized boundaries are clearly demarcated and visibly maintained. ▪ Maps ▪ Worker interview ▪ Maps ▪ MP ▪ Good Agricultural Practices ▪ Soil Management ▪ Use of fire and agrochemical ▪ Storages: agrochemical, fertilizers, waste, fuels ▪ Water management in field ▪ HCV ▪ Risk and health management ▪ Personal protective equipment (PPE) ▪ Lost Time Accident (LTA) metrics ▪ Identifying workplace hazards ▪ Training records
26/06/2025	07:30 am – 12:00 pm	LR-ASI1YTSB5L DM-ASI1DTYEJK	Internal Office Private Place External Private Place	Consultation with internal and external stakeholders Indicator: 1, 2, 4, 6, 7 <ul style="list-style-type: none"> ▪ Internal committees (Gender, Health and Safety,



				others) Oil Mill & Farms <ul style="list-style-type: none"> ▪ Workers' representatives Oil Mill & Farms ▪ NGO'S ▪ Government entities ▪ Local Communities ▪ Human rights defenders
26/06/2025	12.00 pm - 01.00 pm	Lunch		
26/06/2025	01.00 pm – 4.30 pm	LR-ASI1YTSB5L	External- Private Place	Consultation with internal and external stakeholders Indicator: 1, 2, 4, 6, 7 <ul style="list-style-type: none"> ▪ Contractors ▪ Fruit suppliers ▪ Previous owners.
26/06/2025	01.00 pm – 4.30 pm	CR-ASI1EYOM5K	Office	Previous NC Closing <ul style="list-style-type: none"> ▪ Minor NC ▪ Timebound Plan.
26/06/2025	05.30pm – 06.30 pm	CR-ASI1EYOM5K LR-ASI1YTSB5L MO-ASI13RCJGP DM-ASI1DTYEJK MR-ASI1LSCQBK CL-ASI1DBZZTO JT-ASI1MLVVPO	Hotel	Audit team consolidates notes and findings.
26/06/2025	6.30 pm	End of day 4		
Day 5: Oil mill Document Review and Pending's				
27/06/2025	07.30 am - 4.30 pm	MO-ASI13RCJGP	Office	Supply chain Pending's
	07.30 am			Supply chain Pending's



27/06/2025	- 4.30 pm	MO-ASI13RCJGP	Office	
27/06/2025	07.30 am - 12.00 pm	CR-ASI1EYOM5K	Oil mill	Environmental and H&S issues mill Documents review & Site Walk-through <ul style="list-style-type: none"> ▪ Environmental Impact Assessment (EIA) ▪ Wastewater treatment ▪ Risk and health management ▪ Lost Time Accident (LTA) metrics ▪ Identifying workplace hazards ▪ Savings and efficient use plan
27/06/2025	07.30 am - 12.00 pm	LR-ASI1YTSB5L	Office	Ethical and transparent behavior Indicator: 1 <ul style="list-style-type: none"> ▪ Consultation and communication procedures ▪ List of stakeholders ▪ Policy of Ethics ▪ Training records
27/06/2025	9.30 am – 12.00 pm	JT-ASI1MLVVPO	office	Respect for labor rights Indicator: 6.1.1, 6.1.2, 6.2.4, 6.2.5, 6.3.1,6.3.2, 6.3.3, 6.4.1, 6.4.2, 6.4.3, 6.4.4 <ul style="list-style-type: none"> ▪ Policy review and implementation ▪ Freedom of association ▪ Labour policies ▪ Child Labour
27/06/2025	7.30 am – 12.00 pm	CL-ASI1DBZZTO	office	Smallholders Indicator: 5 (Aguan and Lean) <ul style="list-style-type: none"> ▪ Contracts ▪ Origin of fresh fruit bunches (FFB)
27/06/2025	7:30 am – 10.00 pm	MR- ASI1LSCQBK	Office	Use of fire for land preparation and fire management (Aguan and Lean) Indicators: 7.11.1, 7.11.2 and 7.11,3



27/06/2025	7.30 pm – 12.00 pm	DM-ASI1DTYEJK	Office	<p>Human Resources. Farms (Eden, Villeda & Cayuco) and oil mill: Procedures, documents, and records review Indicators: 2.1.1, 3.5.1, 3.5.2, 6.2, 3.7.1,3.7.2, 6.5.1, 6.5.2, 6.5.3, 6.5.4, 6.6.1, 6.6.2</p> <ul style="list-style-type: none"> ▪ Labor compliance ▪ Records of workers contracts ▪ Wages and benefits of workers ▪ Respect of workers rights ▪ DLW ▪ Training program and training records ▪ Labor policies
27/06/2025	12.00 pm – 01.00 pm	Lunch		
27/06/2025	1:00 pm – 3.00 pm	LR-ASI1YTSB5L	Office	<p>Operate legally and respect rights. Indicator: 2.3.1 and 2.3.2 (Aguan & Lean)</p> <ul style="list-style-type: none"> ▪ Legal requirements of suppliers ▪ Origin of fresh fruit bunches (FFB) - Directly sourced FFB, smallholder, indirectly sourced FFB (collection centers, agents, or other intermediaries).
27/06/2025	3:00 pm – 4.30 pm	LR-ASI1YTSB5L	Office	<p>Pending issues and document Review Respect for the community, human rights and benefit delivery & Ethical and transparent behavior Indicator: 1, 4.1, 4.2,4.3, 4.4, 4.5, 4.6, 4.7and 4.8</p> <ul style="list-style-type: none"> ▪ Complaints and Grievance Mechanism ▪ Respect for Human Rights ▪ Social procedures Monitoring and follow up mechanism / Records ▪ Free Prior and Informed Consent (FPIC) Compensation procedure
		MR-ASI1LSCQBK	Office	Pending issues and document Review Health and Safety



27/06/2025	10:00 am – 4.30 pm			<p>Document Review Indicator : 2.1.1 3.7 and 6.7</p> <ul style="list-style-type: none"> ▪ Risk and health management ▪ Identifying workplace hazards ▪ H&S (Emergency plan, accident register, PPE) ▪ Training records ▪ SOP
27/06/2025	1:00 pm – 4.30 pm	CR-ASI1EYOM5K	office	<p>Environmental Issues farms Indicator: 2.1.1, 3.2.1, 3.3.1, 3.4.1, 3.4.2,3.4.3 and 7.12</p> <ul style="list-style-type: none"> ▪ Environmental Impact Assessment ▪ Waste Management ▪ Water management ▪ Energy Management ▪ Improvements plans ▪ HCV ▪ SOP
27/06/2025	1:00 pm – 4:30 pm	DM-ASI1DTYEJK	Office	<p>Social impact assessment (SIA) for farms and mills and action plans (Aguan and Lean) Indicator: 3.2.1 and 3.4</p> <ul style="list-style-type: none"> ▪ EISA (social & Environmental) Implementation/Monitoring
27/06/2025	1:00 pm – 3.30 pm	JT- ASI1MLVPO CL-ASI1DBZZTO	Office	<p>Pending issues and document Review Agronomic Indicator: 2.1.1, 2.1.3, 3.2.1,3.3.1, 3.3.2,3.3.3, 3.7.2,7.1, 7.2, 7.4, 7.5, 7.6, 7.7 and 7.11</p> <ul style="list-style-type: none"> ▪ IMP ▪ Good Agricultural Practices ▪ Soil Management ▪ Use of fire and agrochemical ▪ Training records ▪ POEs ▪ Waste management plan



				<ul style="list-style-type: none"> ▪ Burning and use of fire ▪ Improvements plans. ▪ SOP
27/06/2025	05.30pm – 06.30 pm	LR-ASI1YTSB5L MO-ASI13RCJGP DM-ASI1DTYEJK MR-ASI1LSCQBK CL-ASI1DBZZTO JT-ASI1MLVVPO	Hotel	Audit team consolidates notes and findings.
27/06/2025	05.00 pm	End of day 5		
28/06/2025	07:30 am – 9:00 am	LR-ASI1YTSB5L MO-ASI13RCJGP DM-ASI1DTYEJK MR-ASI1LSCQBK CL-ASI1DBZZTO JT-ASI1MLVVPO	office	Pending topics/Documents review Follow-up on and depending issues and collecting of final evidence
28/06/2025	9.30 am – 12.00 am	LR-ASI1YTSB5L MO-ASI13RCJGP DM-ASI1DTYEJK MR-ASI1LSCQBK CL-ASI1DBZZTO JT-ASI1MLVVPO	office	Audit Team Meeting/Findings review
28/06/2025	1.00 pm – 2.30 pm	LR-ASI1YTSB5L MO-ASI13RCJGP DM-ASI1DTYEJK MR-ASI1LSCQBK CL-ASI1DBZZTO JT-ASI1MLVVPO	Office	Preliminary RSPO P&C Closing Meeting
		LR-ASI1YTSB5L MO-ASI13RCJGP		Closing meeting



28/06/2025	02.30 pm – 04.00 pm	DM-ASI1DTYEJK MR-ASI1LSCQBK CL-ASI1DBZZTO JT-ASI1MLVVPO	Office	Convene with all relevant staff to summarize audit findings, potential non-conformities, and next steps.
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Notes: Include the number of hours spent at the sample sites for each day of the audit, including the time for the opening and closing meeting

4.4. Changes of the initial audit plan (if applicable)

N/A



4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result $x = (\sqrt{y}) \times (z)$	Total Sampled
<i>Mill</i>	2	N/A	N/A	All mills shall be audited.
<i>Own/Managed Estates</i>	11	High Risk	$X=(\sqrt{11}) * (2)$ $X=6,63=7$	7
<i>Scheme Smallholder</i>	-	Choose an item	-	-
<i>Scheme Outgrower</i>	-	Choose an item	-	-
<i>Independent Outgrower</i>	-	Choose an item	-	-

Notes: Auditing is based on a sampling process of the available information

4.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2024	2025	2026	2027	2028
POM – Aguan Mill	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Agroinvasa	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Farallones	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Planes de Irióna	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Casa Quemada	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
POM – Lean Mill	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Cayuco	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Palma Lean	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Edén	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Villeda	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Florida	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Zoilabé	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hicaque	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Carlos Andrés Rincón Molina		
Requirements	Description	
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	More than 12 years of experience in the Colombian oil palm sector, contributing to the consolidation of the productive and sustainable agribusiness. Mainly from two roles; as a professional in sustainability associated with the implementation of sustainability standards in cultivation and mills, as well as, member of the Colombian palm oil research center, as a developer of strategies, methods, tools and sustainability projects for the national scale sector.	
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	To obtain certification as a P&C lead auditor, he completed three observations and participated in three audits as a team member before assuming the role of lead auditor.	
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	In 2024, he completed and passed the Principles and Criteria Lead Auditor course offered by RSPO-accredited Proforest and SCS.	
Audit Team Members:		
Requirements	CAB Auditor Number	Description
Possess a bachelor's degree or tertiary education in related disciplines, such as	Audit team Leader: Carlos Molina ASI1EYOM5K	Environmental engineer, specialist in project evaluation and management.



agriculture, environmental science or social sciences, etc;	Audit Team Member 2: Laura Reyes ASI1YTSB5L	BS-Business Administration Masters- Human Resource Management
	Audit Team Member 3: María Ocampo ASI13RCJGP	Bachelor's degree in Ecology. Specialization in Industrial Safety, Hygiene and Environmental Management.
	Audit Team Member 4: Dina Medem ASI1DTYEJK	Food Engineer, Master in Food Science and Technology (Focus area: Fruit Processing) and Ph.D. in Food Science and Technology (Focus area: Organic Agroindustry and New Product Development).
	Audit Team Member 5: Carolina López ASI1DBZZTO	Degree in Agriculture Engineering issued by the University of Antioquia, Colombia.
	Audit Team Member 6: Melissa Rodríguez ASI1LSCQBK	<i>Master in Biology, specialist in environmental impact studies and land use change assessment using remote sensing tools. M.Sc. in Biology. With more than 4 years as auditor for the biofuel sector in Latin America.</i>
	Audit Team Member 7: José Torres ASI1MLVPO	Agricultural engineer, graduate in agricultural business administration, specializing in environmental administration and management
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	Audit team Leader: Carlos Molina ASI1EYOM5K	More than 12 years of experience in the Colombian oil palm sector, contributing to the consolidation of the productive and sustainable agribusiness. Mainly from two roles; as a professional in sustainability associated with the implementation of sustainability standards in cultivation and mills, as well as, member of the Colombian palm oil research center, as a developer of strategies, methods, tools and sustainability projects for the national scale sector.
	Audit Team Member 2: Laura Reyes ASI1YTSB5L	20 years' experience in the Palm Oil Industry - 18 years' experience as general Manager of Palm Oil Plantations. 15 years plus experience in the implementation and auditing of Integrated Control Systems and Supply Chain Management
	Audit Team Member 3: María Ocampo ASI13RCJGP	N/A



	Audit Team Member 4: Dina Medem ASI1DTYEJK	More than 7 years of experience consulting with internal and external stakeholders in Latin America and Africa.
	Audit Team Member 5: Carolina López ASI1DBZZTO	5 years of experience as sustainability auditor for different standards such as Rainforest Alliance, organic regulations (USDA-NO/EU), and GlobalG.A.P. 6 years of experience as sustainability manager.
	Audit Team Member 6: Melissa Rodríguez ASI1LSCQBK	Master in Biology, specialist in environmental impact studies and Rapid Ecological assessments that involve the knowledge on HCV categories. In addition Melissa has been working with land use change assessment using remote sensing tools. M.Sc. in Biology. With more than 4 years as auditor for the biofuel sector in Latin America.
	Audit Team Member 7: José Torres ASI1MLVVPO	Advisor in sustainable agriculture, trainer of internal auditors in certification schemes in oil palm cultivation, auditor in sustainable agriculture since 2002, trainer of lead auditor in RSPO since 2016, verifier in compliance with responsible policies in purchasing from oil companies, audits in RSPO from 2023
Successfully completed an RSPO endorsed P&C lead auditor course	Audit team Leader: Carlos Molina ASI1EYOM5K	Lead auditor P&C RSPO. Refresher course (2024)
	Audit Team Member 2: Laura Reyes ASI1YTSB5L	Lead Auditor Refresher in RSPO Principles and Criteria V2018. Checkmark Training. 2024
	Audit Team Member 3: María Ocampo ASI13RCJGP	Last refresher course August 24-26, 2022. Checkmark Training, certificate MAOC-RSPO-AC-P&C08-2022. First RSPO Lead auditor Course December 9-13, 2014. Proforest.
	Audit Team Member 4: Dina Medem ASI1DTYEJK	Lead auditor P&C RSPO. Refresher course (2024)
	Audit Team Member 5: Carolina López ASI1DBZZTO	Lead auditor P&C RSPO. Refresher course (2024)
	Audit Team Member 6:	RSPO P&C lead auditor course 2018 (August 2022)



	Melissa Rodríguez ASI1LSCQBK	
	Audit Team Member 7: José Torres ASI1MLVVPO	RSPO Principles and Criteria Lead Auditor (2016), Updated 2021, and 2024
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit team Leader: Carlos Molina ASI1EYOM5K	ISO 9001:2008, 14001:2004 and OHSAS 18001:2007 under the guidance of ISO 19001:2001
	Audit Team Member 2: Laura Reyes ASI1YT5B5L	Lead Auditor of ISO 9001:2015 and ISO 14001:2015 (2015) ISO 19011:2018 Guidelines for the audit of management systems (2019)
	Audit Team Member 3: María Ocampo ASI13RCJGP	ISO9001 (2014) ISO14001 (2004)
	Audit Team Member 4: Dina Medem ASI1DTYEJK	Lead auditor ISO 9001: 2015 CQI e IRCA Registry : 18168 (2017)
	Audit Team Member 5: Carolina López ASI1DBZZTO	Lead auditor ISO 9001: 2015 IRCA Registry: 437458 (2023)
	Audit Team Member 6: Melissa Rodríguez ASI1LSCQBK	ISO 14001-2015 (April 2021)
	Audit Team Member 7: José Torres ASI1MLVVPO	ISO 9001 (2023), ISO 450001(2023)
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit team Leader: Carlos Molina ASI1EYOM5K	CBs training - RSPO certification system 2023
	Audit Team Member 2: Laura Reyes ASI1YT5B5L	CB training - RSPO certification system
	Audit Team Member 3: María Ocampo ASI13RCJGP	RSPO Principles and Criteria Lead Auditor (2022).
	Audit Team Member 4: Dina Medem ASI1DTYEJK	RSPO Principles and Criteria Lead Auditor (2022).
	Audit Team Member 5: Carolina López ASI1DBZZTO	Lead Auditor RSPO P&C 2018 (2021)
	Audit Team Member 6:	CBs training - RSPO certification system 2023



	Melissa Rodríguez ASI1LSCQBK	
	Audit Team Member 7: José Torres ASI1MLVVPO	CBs training - RSPO certification system 2023.
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit team Leader: Carlos Molina ASI1EYOM5K	-
	Audit Team Member 2: Laura Reyes ASI1YTSB5L	20 years' experience in the Palm Oil Industry - 18 years' experience as general Manager of Palm Oil Plantations, including responsibilities in the implementation and monitoring of HCV, environmental topics. Training in NPP procedure and FPIC
	Audit Team Member 3: María Ocampo ASI13RCJGP	-
	Audit Team Member 4: Dina Medem ASI1DTYEJK	-
	Audit Team Member 5: Carolina López ASI1DBZZTO	-
	Audit Team Member 6: Melissa Rodríguez ASI1LSCQBK	-
	Audit Team Member 7: José Torres ASI1MLVVPO	-
	A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	Audit Team Member 2: Laura Reyes ASI1YTSB5L
Audit Team Member 3: María Ocampo ASI13RCJGP		She received supervision from a qualified auditor for his qualification as a lead auditor and to maintain her status as a lead auditor with a minimum of 15 days of auditing and in more than 3 audits.
Audit Team Member 4: Dina Medem ASI1DTYEJK		In the last 2 years the lead auditor was supervised in 3 audits by experienced lead auditors. Each audit lasted 5 days.



	Audit Team Member 5: Carolina López ASI1DBZZTO	She has participated in sixteen RSPO P&C audits as a team member auditor., Prior to his participation, he went through the necessary accompaniment process and training period accompanied by a qualified lead auditor and subsequently audit approval under evaluation by an evaluator auditor.
	Audit Team Member 6: Melissa Rodríguez ASI1LSCQBK	Extensive hands-on audit experience, including supervised audits against RSPO P&C systems.
	Audit Team Member 7: José Torres ASI1MLVPO	Trained in 2 practical audits against the RSPO P&C (2022-2023)
Knowledgeable and experience of the local/regional laws	Audit team Leader: Carlos Molina ASI1EYOM5K	More than 13 years of experience on legislation in Colombia
	Audit Team Member 2: Laura Reyes ASI1YTSB5L	20 years' experience in the Palm Oil Industry - 18 years' experience as general Manager of Palm Oil Plantations, including responsibilities in the definition, application and follow-up to national legislation
	Audit Team Member 3: María Ocampo ASI13RCJGP	Professional with more than 5 years of experience in international audits in Latin America, including national regulations.
	Audit Team Member 4: Dina Medem ASI1DTYEJK	More than 7 years of experience on legislation in Latin America and Africa acquired through participation in audits.
	Audit Team Member 5: Carolina López ASI1DBZZTO	More than 10 years of experience in Colombian legislation and 1 year in Latin American legislation acquired through participation in audits
	Audit Team Member 6: Melissa Rodríguez ASI1LSCQBK	With more than 4 years as auditor for the biofuel sector in Latin America for ISCC, Bonsucro, and RSPO certification schemes.
	Audit Team Member 7: José Torres ASI1MLVPO	Training in labour legislation by the Ministry of Labour and the Bar Association of Honduras, training in occupational risks by IHSS, environmental laws, experience auditing other sustainable agriculture schemes for 25 years.
	Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit team Leader: Carlos Molina



	ASI1EYOM5K	practices, 10 years of work experience in oil palm plantations
	Audit Team Member 2: Laura Reyes ASI1YTSB5L	20 years' experience in the Palm Oil Industry - 18 years' experience as general Manager of Palm Oil Plantations, including responsibilities in the definition, application and follow up to Agricultural Practices, Integrated Pest Management, pesticide and fertilizer use. Responsible for the relationship with the internal and external stakeholders.
	Audit Team Member 3: María Ocampo ASI13RCJGP	Good Agricultural Practices Course 40 hours. May 2014. Sena Colombia.
	Audit Team Member 4: Dina Medem ASI1DTYEJK	Experience on best agricultural practices, pest control and fertilizer use in Latin America and Africa for more than 6 years acquired through participation in audits.
	Audit Team Member 5: Carolina López ASI1DBZZTO	Agriculture engineer with specific training in integrate pest management and fertiliser as part of the curriculum. Cours "Rational Pesticides Handling" by SENA.
	Audit Team Member 6: Melissa Rodríguez ASI1LSCQBK	With more than 4 years as auditor for the biofuel sector in Latin America for ISCC, Bonsucro, and RSPO certification schemes.
	Audit Team Member 7: José Torres ASI1MLVVPO	Training as an agricultural engineer
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	Audit team Leader: Carlos Molina ASI1EYOM5K	Trained and experienced in Occupational Health and Safety (OHS) standards, including ISO 45001 and related safety systems.
	Audit Team Member 2: Laura Reyes ASI1YTSB5L	Experienced in Occupational Health and Safety (OHS) standards, ILO training.
	Audit Team Member 3: María Ocampo ASI13RCJGP	Specialization in Industrial Safety, Hygiene and Environmental Management.
	Audit Team Member 4: Dina Medem ASI1DTYEJK	-
	Audit Team Member 5: Carolina López ASI1DBZZTO	He has conducted eleven audits, auditing health and safety aspects in oil palm plantations and mill



	Audit Team Member 6: Melissa Rodríguez ASI1LSCQBK	With more than 4 years as auditor for the biofuel sector in Latin America for ISCC, Bonsucro, and RSPO certification schemes.
	Audit Team Member 7: José Torres ASI1MLVVPO	Participated in audits on oil palm with other schemes (2018) and RSPO (2025) regarding occupational safety in the extraction plant and plantations.
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	Audit team Leader: Carlos Molina ASI1EYOM5K	-
	Audit Team Member 2: Laura Reyes ASI1YTSB5L	SA 8000 (2021) and experience in social audits
	Audit Team Member 3: María Ocampo ASI13RCJGP	SA8000 Advanced Lead Auditor course 2025 SA8000 Basic Auditor course
	Audit Team Member 4: Dina Medem ASI1DTYEJK	SA8000 Basic Training 2022
	Audit Team Member 5: Carolina López ASI1DBZZTO	Experience as a Rainforest Alliance auditor, where she has conducted 21 audits as lead auditor, including the social aspects of the standard
	Audit Team Member 6: Melissa Rodríguez ASI1LSCQBK	-
	Audit Team Member 7: José Torres ASI1MLVVPO	Audited experience in worker welfare in other sustainable agriculture schemes, training in social leader auditing and diploma in corporate social responsibility SA 8000.
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit team Leader: Carlos Molina ASI1EYOM5K	-
	Audit Team Member 2: Laura Reyes ASI1YTSB5L	SA 8000 (2021) and experience in social audits
	Audit Team Member 3: María Ocampo ASI13RCJGP	SA8000 Advanced Lead Auditor course 2025 SA8000 Basic Auditor course More than 5 years of experience auditing social and community topics.



	Audit Team Member 4: Dina Medem ASI1DTYEJK	Proforest Academy online courses (2022) on: - Natural Resource Conflict Management. - Introduction to FPIC - Respecting the Rights of Indigenous Peoples and Local Communities - Gender Inclusion in Agro-Commodity Production - Introduction to the Multistakeholder Process (MSP) Introduction to Responsible Business
	Audit Team Member 5: Carolina López ASI1DBZZTO	Experience as a Rainforest Alliance auditor, where she has conducted 21 audits as lead auditor, including the social, gender and land rights aspects of the standard
	Audit Team Member 6: Melissa Rodríguez ASI1LSCQBK	-
	Audit Team Member 7: José Torres ASI1MLVPO	Experience auditing workplace well-being in other sustainable agriculture schemes, training in auditing social leaders, and a diploma in corporate social responsibility SA 8000, working in social development with communities.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit team Leader: Carlos Molina ASI1EYOM5K	Experience in ISO 14001 and HCV/HCS assessments.
	Audit Team Member 2: Laura Reyes ASI1YTSB5L	ISO 14001 lead auditor with experience in internal audits
	Audit Team Member 3: María Ocampo ASI13RCJGP	Bachelor's degree in Ecology. More than 10 years of experience assessing environmental management systems and auditing HCV's implementation on palm oil and different crops.
	Audit Team Member 4: Dina Medem ASI1DTYEJK	Experience of more than 6 years in organic agriculture audits in Colombia and Brazil and technical manager for more than 2 years in the Brazilian organic industry.
	Audit Team Member 5: Carolina López ASI1DBZZTO	5 years of experience as an organic agriculture and rainforest Alliance auditor
	Audit Team Member 6:	Specialist in environmental impact studies and Rapid Ecological



	Melissa Rodríguez ASI1LSCQBK	assessments that involve the knowledge on HCV categories. In addition Melissa has been working with land use change assessment using remote sensing tools. M.Sc. in Biology. ISO 14001-2015 (April 2021)
	Audit Team Member 7: José Torres ASI1MLVVPO	-
Fluent in one of the main national languages	Audit team Leader: Carlos Molina ASI1EYOM5K	Medium in English and Fluent Spanish.
	Audit Team Member 2: Laura Reyes ASI1YTSB5L	Fluent in English and Spanish
	Audit Team Member 3: María Ocampo ASI13RCJGP	Fluent in English and Spanish
	Audit Team Member 4: Dina Medem ASI1DTYEJK	Fluent in Spanish and Portuguese and advanced English
	Audit Team Member 5: Carolina López ASI1DBZZTO	Fluent in Spanish and advanced in English
	Audit Team Member 6: Melissa Rodríguez ASI1LSCQBK	Fluent in English and Spanish
	Audit Team Member 7: José Torres ASI1MLVVPO	Fluent in Spanish
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	Audit team Leader: Carlos Molina ASI1EYOM5K	Lead auditor Supply Chain SCC RSPO. V2020.
	Audit Team Member 2: Laura Reyes ASI1YTSB5L	Lead Auditor Refresher in RSPO Supply Chain V2020. Checkmark Training. 2024 and familiar with supply chain requirements of palm oil mills.
	Audit Team Member 3: María Ocampo ASI13RCJGP	Lead auditor Supply Chain SCC RSPO. V2020.
	Audit Team Member 4: Dina Medem ASI1DTYEJK	RSPO. V2020. Refresher course (2022). Experience of more than 30 supply chain audits in different Latin American countries.



	Audit Team Member 5: Carolina López ASI1DBZZTO	-"Lead Auditor in RSPO Supply Chain V2020" issued on 2025 under the code LCLP-RSPO-AL-SCC-03-2025
	Audit Team Member 6: Melissa Rodríguez ASI1LSCQBK	-
	Audit Team Member 7: José Torres ASI1MLVVPO	-



5. Audit Findings & Results

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently			
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.			
1.1.1 (C) Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): <ul style="list-style-type: none"> • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans 		<p>The company has procedure Instruction for consultation of information and specific documentation for interested parties,”, code IC-06.02, version 02, date: 10/03/2025, Indicates that if a stakeholder requires any documentation related to RSPO compliance that is not available on the official communication channels, such as the website www.dinant.com, they should request it by sending an email to consulta@dinant.com addressed to the Director of Corporate Affairs and Sustainability and Sustainability Manager.</p> <p>The department in charge will have a Maximum of 22 business days to respond to the applicant or interested party.</p> <p>Information available to the public:</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	<p>(Criterion 8.1);</p> <ul style="list-style-type: none"> Public summary of certification assessment report; Human Rights Policy (Criterion 6.13). 		<ul style="list-style-type: none"> Title deeds/rights of use Occupational health and safety plans Plans and impact assessments related to social and environmental impacts Documentation on HCV Pollution prevention and reduction plans, including plans to reduce or minimize greenhouse gas (GHG) emissions. Details of claims and complaints Conflict negotiation procedures Continuous improvement plans Public summary of the RSPO certification assessment report, if certified Corporate Social Responsibility (CSR) Strategic Plan <p>Documents that contain information of a sensitive nature to the interests and operation of the company shall be defined as non-shared private documents.</p> <p>There are specific cases where it may</p>	
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			<p>be shared, but only when requested by the competent authorities.</p> <p>It is evident that the update to the consultation procedure was communicated to all employees by email on April 14, 2025.</p> <p>Management documents that are specified in the RSPO P&C are made publicly available. It was confirmed during the stakeholder's consultation.</p>	
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		<p>The company ensures that key documents are accessible in Spanish, the appropriate language for its stakeholders. In April 2025, the social department shared an explanatory image and a QR code linking to the consultation procedure (IC-06.02, version 2) via WhatsApp with community leaders and local government, workers in the Aguán and Lean areas and also distributed it by email to NGOs. Stakeholder consultations confirmed that the information was effectively communicated and understood, as all interactions were conducted in Spanish.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



<p>1.1.3 (C)</p>	<p>Records of requests for information and responses shall be maintained.</p>		<p>The company maintains records of information requests and corresponding responses; however, no such requests were received during 2024 and 2025. According to the consultation procedure (code IC-06.02, version 1, dated June 16, 2023), the company is committed to responding to stakeholder inquiries within 22 business days. The designated personnel responsible for handling these requests are the Director of Corporate Affairs and Sustainability and the Sustainability Manager.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
<p>1.1.4 (C)</p>	<p>Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p>		<p>Exportadora del Atlántico has established clear procedures to ensure stakeholders can access relevant documentation and communicate effectively with the company. The consultation procedure (IC-06.02, version 2) outlines how stakeholders may request RSPO-related documents not available on public channels by contacting the Sustainability Manager via email. This procedure is publicly accessible online. Complementing this, the Communications Management Procedure defines internal and</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			<p>external communication channels, including email, WhatsApp, information boards, training sessions, digital platforms, traditional media, and events. It also categorizes documentation into confidential, specific (RSPO-related), and general, with mechanisms in place for handling complaints and feedback. In April 2025, the social department distributed an explanatory image and QR code for the consultation procedure to community leaders, local government workers, and NGOs via WhatsApp and email. Stakeholder consultations confirmed that these procedures are properly documented, disclosed, and implemented.</p> <p>For communications that take more than 40 days to receive a response, whether due to capital expenditures (CAPEX), legal issues, or executive management decisions, a response must be submitted through FORM FP-30.03 Notification of Follow-up Mechanism oof claims and request with the status "IN PROCESS", attaching the action plan to be followed, with specific dates for the definitive closure of the</p>	
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			communication.	
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		The company maintains updated stakeholder lists for its operational zones, which are used to guide engagement during audits. A non-conformity was identified when one community was not included in the list, as the applied methodology had classified it as having low influence. Although the community was previously invited to participate in a consultation, no response was recorded and no further engagement followed. The company has acknowledged the community's transit access through a permit on nearby land	<input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

Criterion 1.2:

The unit of certification commits to ethical conduct in all business operations and transactions.

1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		The company has a Code of Ethics, updated in March 2025, which outlines expected conduct for all employees and applies to business activities, recruitment, and contracts. It promotes respect, integrity, legal compliance, and fair competition, while prohibiting corrupt practices and unethical behavior. The policy emphasizes respectful workplace relationships, ethical interactions with	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>customers and suppliers, and responsible community engagement. It also prohibits exploitative recruitment practices and unauthorized donations.</p> <p>An ethics committee oversees compliance and investigates complaints, with communication channels available via email, WhatsApp, mailboxes, and the company website. Training sessions are regularly conducted for employees, suppliers, and contractors, supported by the “Dinant Tech” platform. In April 2025, the policy was shared with workers and external stakeholders, including NGOs and government entities, confirming its implementation across operations.</p>	
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		<p>The company established a compliance department one year ago and is currently implementing a comprehensive system guided by the Compliance Audit on Sustainability Agreements (version 2). As part of this initiative, certificates of compliance are issued to contractors and suppliers, with several already verified in 2024 and 2025. A digital platform is being developed to allow suppliers to access these certificates online.</p> <p>On-site audits are also conducted for</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>suppliers classified as critical, high, or medium risk. Additionally, the Ethics Committee Mechanism (code PC-41, version 2) outlines procedures for handling complaints, with oversight provided by senior leadership including the directors of human resources, audit, legal, and the executive president.</p>	
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Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.

Criterion 2.1:
There is compliance with all applicable local, national and ratified international laws and regulations.

2.1.1 (C)	The unit of certification complies with applicable legal requirements.		<p>The organization has implemented a corporate legal compliance procedure (PC-03, Version 13) applicable to oil palm plantations and extraction facilities, supported by sustainability and communication protocols, relevant legislation, and RSPO standards. The Corporate Legal Manager oversees compliance, assisted by legal officers and site-level teams across environmental, safety, quality, and social areas. A legal compliance matrix tracks obligations and progress using a color-coded system, complemented by related procedures for environmental, safety, and supply chain risk management. Internal audits review compliance records and site conditions, including water use contracts, environmental licenses, and wastewater management practices. While the organization maintains systems for water quality monitoring and license applications, non-conformities were identified, notably in wastewater treatment and composting operations at Planta Lean, which lack required contingency plans and infrastructure per</p>	<input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>environmental regulations. Corrective actions are initiated through formal logs and require management approval, with ongoing follow-up documented to ensure alignment with legal and environmental standards.</p>	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.</p>		<p>The organization has established a legal compliance system that includes due diligence for all third-party contractors, service providers, and labor contractors; however, an audit of the Lean Agribusiness area revealed a gap in the contractor worker acknowledgment process. Specifically, the form used (FI-08-06-08) only confirms receipt of supply chain-related information and omits confirmation of company policies, occupational health and safety, and other operational topics required by the due diligence process. Additionally, while a list of contractor-assigned workers is maintained, the</p> <p>The organization has a legal compliance system that includes due diligence for third-party contractors and service providers. However, an audit revealed a gap in the process for contractor worker acknowledgment. The current form only</p>	<p> <input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>



			<p>confirms receipt of supply chain information and does not include confirmation of company policies, occupational health and safety, or other operational requirements. Additionally, while lists of contractor workers are maintained, the procedure for managing worker terminations is unclear, resulting in inconsistent practices across sites. Some locations lack timely notifications of personnel changes, while others rely on informal email communication. In certain areas, there is insufficient control over contractor personnel, and terminations sometimes occur without the company being informed. Evidence includes relevant procedures, document receipt logs, worker lists, and interviews with site managers.</p>	
2.1.3	<p>Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.</p>		<p>The production unit's plantations have clearly marked physical boundaries that match their maps. Field visits confirmed the use of concrete and wooden posts with barbed wire fences to delineate these borders. The accuracy of the boundaries was verified using georeferencing, demonstrating proper demarcation.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.				
2.2.1	A list of contracted parties is maintained.		The organization maintains a centralized contractor database that captures essential information such as company name, responsible party, contract duration, contact details, and the department overseeing communication. This standardized format is applied across all operational sites to ensure consistency in contractor management. Contractors are categorized by service type, including transport of raw materials and finished products, plant maintenance services, and security personnel. The audit reviewed several subcontractors involved in transport services for both raw materials and oil.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.		The audit confirmed that all reviewed contracts for the transport of fresh fruit bunches and crude palm oil include clauses addressing legal compliance, obligations for meetings, adherence to corporate sustainability policies, and labor responsibilities. These contracts also cover vehicle assignments, payment structures, and operational terms such as fuel price adjustments. Contractors are required to assume full responsibility for	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>their workers and comply with corporate policies on environmental protection, labor rights, and ethical standards. Internal audits showed generally high compliance, with most contractors scoring above 80%, although common gaps included missing operating permits and lack of affiliation with the national social security system. Contractors were granted a compliance period with extensions where necessary.</p> <p>At another site, contracts reviewed for transport services were valid for the current year and covered a range of trucks and tankers. Internal audits conducted previously indicated strong compliance, with most contractors maintaining complete documentation and having received training on corporate policies and standards, including sustainability, occupational safety, and ethics. However, some contractors lacked operating permits and social security affiliation, though applications were in progress. Contractors were given additional time to meet these requirements, and all remain subject to ongoing due diligence.</p>	
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2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.		The audit confirmed that all reviewed contracts include clauses requiring legal compliance, mandatory meetings, and strict prohibitions against child labor, forced labor, and human trafficking. No young workers were identified as employed by the company. Contracts also mandate adherence to sustainability policies covering environmental, labor, human rights, tax, and ethical standards, and confirm formal acceptance of terms. Contractors agreed to participate in audits and were informed about the grievance mechanism. Contracts reviewed covered transport services for fresh fruit bunches and crude palm oil across different sites.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.				
2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: <ul style="list-style-type: none"> Information on geo-location of FFB origins Proof of the ownership status or the right/claim to the land by the grower/ smallholder Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB 		The company maintains a list of 12 active direct Fresh Fruit Bunch (FFB) producers operating in the Aguan and Lean regions, each identified by site and geographic coordinates. All producers hold valid operating permits, with renewals confirmed for March 2025. Ownership documentation is available for several smallholders, demonstrating legal registration and municipal authorization. This structured approach supports traceability and compliance within the supply chain.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.	1.	The company is actively monitoring its progress toward meeting certification requirements within a three-year timeframe, as outlined in its initial plan. During the first Annual Surveillance Audit (ASA 1), measurable progress was made across several compliance indicators. These include 44.4% completion of planned meetings with intermediaries and suppliers, 7.23% collection of identity documents, 18.06% verification of tax registration, 1.23% confirmation of land ownership, and 69.94% mapping of suppliers' production units. However, no operating permits had been collected at that stage. Continued monitoring and	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			follow-up are planned for ASA 2 to ensure further advancement toward full compliance.	
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Principle 3: Optimise productivity, efficiency, positive impacts and resilience

Criterion 3.1:

There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.

3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly oped business case for Scheme Smallholders.		The organization has an annually updated business plan covering a five-year period. Management representatives confirmed that managers monitor financial projections, costs, and expenses monthly to ensure adherence to the approved budget. Due to confidentiality, only elements included in the business plan are disclosed. These include financial components such as statements, international prices, sales, budgets, production costs, and cash flow; productivity indicators such as fruit income forecasts, palm oil production, and unit-level performance; and monitoring initiatives focused on fertilization efficiency, investment projects, social programs, and support for small producers.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>Additionally, the certification unit developed a livelihood improvement plan for smallholders for the current year. This plan includes support for integrated pest management, financial assistance, soil and tissue analysis, health and safety training, sustainability training, and nutrition programs.</p>	
3.1.2	<p>An annual replanting programme projected for a minimum of five years, is available.</p>		<p>The company has updated its replanting plan for the next five years. The program envisages starting in 2025 with the preparation of nurseries and beginning effective replanting in 2026. The total projected goal is to replant 398.72 hectares in two areas, Lean and Aguan. The plan is projected to last five years, from 2025 to 2029.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
3.1.3	<p>The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product conformity</p>		<p>The organization conducts management reviews under procedure PC-14, with sessions held on June 17, 2024, and January 24, 2025, addressing key topics such as previous review actions, internal audit results, corrective and preventive actions, customer feedback, process performance, system changes, and improvement recommendations. Additionally, DINANT follows internal audit</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



	<p>Status of preventive and corrective actions</p> <p>Follow-up actions from management reviews</p> <p>Changes that could affect the management system</p> <p>Recommendations for improvement</p>		<p>procedure FPC-13 (version 7) and an incidents and continuous improvement procedure PC-12 (version 8), which define annual scope, timing, and resources. An internal audit, performed by Nes Naturaleza from January 5–10, 2025, identified 16 findings, 3 improvement opportunities, and 1 observation. The organization is actively closing non-conformities per aide-memoire FPC-06.03 (version 2) reviewed on January 24, 2025. Management reviews are scheduled at intervals appropriate to the scale and nature of operations. .</p>	
<p>Criterion 3.2:</p> <p>The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.</p>				
<p>3.2.1 (C)</p>	<p>The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification.</p> <p>Action plans include continual improvement for the following:</p> <ul style="list-style-type: none"> i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) 	<p>-</p>	<p>The organization applies the Incident, Non-Conformity, and Continuous Improvement Procedure (PC-12, V.8) to assign responsibility for monitoring non-conformities and improvement opportunities, alongside the Corporate Management Objectives, Goals, and Programs Procedure (PC-04, V.12). Progress toward objectives is reviewed monthly, and deviations or unmet goals for three consecutive months trigger a non-conformity report (FPC-12.01). Environmental and social commitments</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

<p>iv. Waste reduction (Criterion 7.3)</p> <p>v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10)</p> <p>vi. Impacts on communities, workers and smallholders (Principle 6)</p> <p>vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)</p>		<p>are managed through a High Conservation Value (HCV) and Social and Environmental Impact Assessment (SEIA) plan (2023–2027) and an Environmental Management Plan (2023–2025), which guide actions to maintain biodiversity and mitigate operational impacts. Evidence from Lean and Aguan mills shows significant progress in sustainability targets for 2024, including reductions in pesticide use (113% compliance), water consumption (110%), energy use (131%), and solid waste (141%). Continuous improvement initiatives include cogeneration, biogas utilization, nutrient recycling, water efficiency measures, and enhanced waste management practices. Social responsibility efforts address stakeholder concerns identified in the 2022 socio-environmental study through programs promoting community engagement, environmental education, fair labor practices, and local economic development. Attendance records and reports confirm ongoing stakeholder consultations and monitoring of HCV plans, reinforcing transparency and commitment to socio-environmental objectives.</p>	
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3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		The organization provided a completed metric template and verified production data for the previous year, along with recent productivity figures and information on training, water consumption, complaints, and lost-time injury frequency rates. The management systems manager is responsible for consolidating and ensuring the accuracy of this information. During the review, access to source databases confirmed the origin and reliability of the reported data.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		Exportadora del Atlántico maintains a documented management system with standardized operating procedures (SOPs) across agronomic, human resources, environmental, and mill operations. These procedures, approved by management and accessible via SharePoint, are written in Spanish and reinforced through training sessions to ensure worker understanding and compliance. Agronomic SOPs cover crop management, fertilizer application, harvesting, weeding, and fruit collection, while HR procedures address recruitment, compensation, expatriate management, and promotions. Environmental guidelines	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			include water resource management and environmental aspect evaluations, and mill instructions govern solid waste, air emissions, effluent handling, and water use. Document reviews, on-site observations, and interviews confirmed proper implementation of these SOPs. Attendance records from training sessions further demonstrate active communication and engagement with personnel regarding operational and HR procedures.	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		The unit has established a documented mechanism for verifying agricultural operational procedures (I-33.13, edition 001, updated June 1, 2023), requiring monthly checks on randomly selected plantations using specific checklists managed by area supervisors. Evidence shows consistent compliance for harvesting, pruning, pest control, and pesticide storage procedures across multiple farms during 2024. Additionally, the organization maintains an annual corporate audit program (FPC-13.02, V5) to assess compliance with RSPO standards and sustainability objectives, with the latest internal audit (January 2025) reporting 16 findings, 3 improvement opportunities, and 1 observation, none related to SOP implementation. However, non-conformities were identified in the	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>systematic application of verification processes: monthly checks were concentrated on a single farm for several months, and key procedures—such as fertilization and pesticide management—were not verified on multiple plantations. Furthermore, discrepancies were noted between verification records and actual operational activities, indicating gaps in adherence to the defined verification mechanism.</p>	
3.3.3	Records of monitoring and any actions taken are maintained and available.		<p>The organization has implemented monthly verification of agricultural operational procedures through documented checklists managed by area supervisors, covering harvesting, pruning, pest and disease control, and pesticide storage and waste management. Records from multiple plantations in 2024 confirm 100% compliance with these procedures, and no corrective actions were required. For other production processes, compliance monitoring is integrated into the annual RSPO internal audit program, which in January 2025 reported no findings related to systematic SOP implementation failures. This demonstrates strong adherence to operational standards, supported by regular verification and corporate audits.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.				
3.4.1 (C)	In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		The company has not established new plantations and maintains updated Social and Environmental Impact Assessments (SEIA) for Aguan and Lean, originally conducted by Bioterra in 2019 and revised in 2022. These assessments, developed through participatory consultations, include mapping of areas with direct or immediate influence and evaluate environmental and social impacts across all certified production processes. To address identified impacts, the organization implemented an “Environmental Management Plan 2023–2025,” which outlines findings, mitigation measures, activities, goals, verification methods, frequency, budget, and responsible parties in a structured matrix, along with a defined implementation schedule.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		The company has updated Social and Environmental Impact Assessments (SEIA) for Aguan and Lean, conducted by Bioterra in 2022, which include participatory consultations and mapping of areas of direct influence. These studies identify potential environmental impacts such as stormwater and wastewater	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>management, solid waste handling, chemical use, air and soil effects, and impacts on biodiversity and High Conservation Values (HCVs). Socioeconomic impacts were also assessed, including changes in social dynamics, economic revitalization, infrastructure demands, and workplace safety risks. To address these, the organization adopted preventive, mitigation, and corrective measures documented in the 2023–2025 Environmental Management Plan. Evidence of community involvement and transparency includes attendance records from multiple stakeholder meetings held throughout 2025 to share progress on HCV and SEIA management plans.</p>	<input type="checkbox"/> Not Applicable (justification required)
3.4.3 (C)	<p>The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p>	-	<p>The company updated its Social and Environmental Impact Assessments (SEIA) for Aguan and Lean in 2022 through Bioterra, using participatory consultations with local communities and stakeholders. These studies identified key impacts and informed the 2023–2025 Environmental Management Plan, which tracks compliance with measures to prevent, mitigate, and correct environmental and social impacts. Current compliance levels include 93% for chemical management, 100% for</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			hydrocarbon handling, 89% for wastewater management, 98% for air quality, and 94% for basic service consumption. Implemented actions include employee training on environmental practices, continued application of the Social Responsibility Policy, appointment of a community liaison officer, and improved communication channels. Evidence of stakeholder engagement is documented through multiple attendance records from 2024 meetings addressing grievance mechanisms, safety protocols, and progress on mitigation plans, reinforcing transparency and commitment to socio-environmental objectives.	
Criterion 3.5:				
A system for managing human resources is in place.				
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		The organization has established procedures and policies accessible to workers and their representatives, covering areas such as human capital management, recruitment, compensation, expatriate and internal transfers, promotions, and internships. Recruitment prioritizes internal candidates, and if none are available, vacancies are opened externally. Job openings are communicated internally through	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>supervisors, messaging groups, and notice boards, and externally via the company website, employment platforms, and recruitment agencies at no cost to applicants. Identity verification and medical examinations are required before hiring. Benefits include access to a financial cooperative, paid leave for birthdays, work anniversaries, paternity, and marriage. Training sessions have been conducted to ensure workers understand the human capital management procedures.</p>	
3.5.2	<p>Employment procedures are implemented and records are maintained.</p>		<p>The implementation of the procedures was verified by reviewing 18 worker files (9 LEAN + 9 AGUAN) from different operational areas, including cutting, phytosanitary control, maintenance, safety, process analysis, among others. Exportadora del Atlántico maintains complete documentation on contracts, identification, medical examinations (occupational and annual), salary payments, legal bonuses, applied benefits and training. Regarding vacations, payment receipts and an Excel file with statistics of enjoyment were reviewed, confirming that workers do use their days, although in some cases in fractions. The human resources area maintains implementation records in the workers'</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			files, located in the mill corresponding to their work area.	
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		<p>The Lean and Aguán oil mills are conducting comprehensive occupational health and safety risk assessments that apply to all job roles, including subcontractors. The process evaluates work areas, processes, installations, and past incidents, with risk levels validated by the company physician. Assessments are performed annually by the health and safety team, and each area updates its own risk matrix as needed. Tasks are classified as routine, non-routine, or emergency, and risks are categorized into physical, chemical, biological, psychosocial, mechanical, electrical, ergonomic, environmental, and energy-related. Specific matrices were reviewed for roles such as scale operators, fruit analysts, and security personnel. Approved contractor projects have tailored risk matrices, and contractor representatives receive training to share safety information with their teams.</p> <p>At the farm level, risk matrices cover roles such as harvesters, collectors, and internal</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>transport operators, identifying risks like vehicle overturns and equipment-related incidents. These matrices are updated annually or after incidents, regulatory changes, or operational adjustments. In the lagoon area, risks such as flooding, drowning, and trauma are assessed, with safety signage and monitoring in place. Additionally, the Agricultural Health Unit oversees the health and safety of working animals through vaccination, deworming, and nutritional support.</p>	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		<p>The effectiveness of the Occupational Health and Safety (H&S) plan was evaluated through document reviews, inspections, and interviews at the Lean and Aguán mills and associated farms. At Lean, inspections were conducted as part of the annual program, covering environmental conditions, infrastructure, emergency preparedness, and worker training. Roles assessed included boiler and press operators, clarification, and palm kernel processing, with medical evaluations such as audiometry reviewed. Medical exams were tracked for pre-employment, periodic, and exit stages. At Aguán, inspections were carried out at multiple sites according to the annual</p>	<input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>program, focusing on mechanical maintenance and welding. Health campaigns and documentation were reviewed, including respiratory and auditory protection programs. Medical evaluations included tests such as hemogram, urinalysis, stool analysis, drug and alcohol screening, and cholinesterase testing for workers exposed to specific risks.</p> <p>Farm inspections addressed roles such as harvesters, collectors, transport operators, and phytosanitary personnel, evaluating environmental conditions, emergency response, and worker interviews. Additional assessments were conducted in the lagoon area for hazards like flooding and drowning, with safety signage and monitoring in place. The Agricultural Health Unit oversees animal health through vaccination, deworming, and nutritional support.</p> <p>Non-conformities identified during the audit include:</p> <ul style="list-style-type: none"> • Inspection forms lacked sufficient detail to confirm alignment with the defined scope. • Risk control measures for livestock 	
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			<p>handling were incomplete, as vaccination programs had not been implemented despite being required.</p> <ul style="list-style-type: none"> • One accident investigation revealed corrective actions that did not fully address the root cause, leaving procedural gaps. • The oxidation lagoon area was missing from the inspection program and had no prior inspection records, though it was added during the audit. 	
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Criterion 3.7:
All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.



<p>3.7.1 (C)</p>	<p>A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training.</p> <p>Training for workers must cover, at minimum, the following:</p> <ul style="list-style-type: none"> - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs. 		<p>Dinant has implemented an annual training program tailored to each operational area, including separate plans for Aguán and Lean oil mills and farms. Training needs are identified using the DNC method (FPC-05.26 V2), prioritizing legal requirements, KPI reinforcement, and improvement opportunities. Programs for 2024–2025 include comprehensive topics such as occupational health and safety, RSPO standards, human rights, emergency response, environmental management, and gender-based violence prevention. Specialized sessions cover chemical handling, safe pesticide use, emergency brigades, confined space work, and wildlife protection, with partnerships involving external experts and local fire departments. Knowledge assessments confirm training effectiveness, with documented results showing full compliance in key areas. Additionally, Dinant supports smallholders through a livelihood improvement plan offering technical assistance, financial support, and sustainability training. Records demonstrate structured scheduling, competency evaluations, and continuous improvement initiatives aligned with legal and corporate standards.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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3.7.2	Records of training are maintained, where appropriate on an individual basis.		<p>The training department maintains records signed by employees and individual evaluations of each session.</p> <p>Records were reviewed for various training activities conducted by the AGUAN and LEAN units during 2024 and 2025.</p> <p>AGUAN Training sessions were conducted on: First aid and fire extinguisher use Hazardous materials handling and evacuation Environmental standards and proper waste disposal Communication of supply chain processes Hazard identification and risk assessment</p> <p>LEAN Training sessions include topics such as: Environmental standards and waste management Evacuation and rescue drills Safe pesticide handling Human capital management wildlife protection</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		The company's training plan is overseen by the Training and Development Team under procedure PC-05 DNC-05.26 – Training Needs Detector, which classifies training into categories A, B, and C to prioritize planning, with regulatory	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			<p>(Category A) training scheduled annually. Each mill's training coordinator is responsible for developing and implementing the annual plan, incorporating general chain of custody requirements, specific process topics, and critical control points such as scales, storage site operations, and statistics. The Training Department gathers topic needs via request forms and ensures training materials align with company standards and compliance requirements. Refresher sessions are conducted for personnel involved in critical control points. Recent training records include Chain of Custody Manual socialization sessions held at Aguan Mill on April 15, 2025 (89 participants), and at Lean Mill on April 22, 2025 (67 participants).</p>	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme	The company implements MB module at each mill, and decided to remove IP module form certification scope,	The company implements MB module at each mill, and decided to remove IP module form certification scope,	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



	<p>Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.</p>			<p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>
<p>3.8.2</p>	<p>Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.</p>		<p>The Traceability and Custody Manual outlines the scope of the Mass Balance supply chain model for crude palm oil at the Aguan and Lean mills, requiring identification of certified fruit shipments upon arrival based on sustainability criteria. These shipments are tracked from unloading through processing, with physical monitoring of input and output volumes using the Business Management Software. Each mill ensures that RSPO Mass Balance (MB) certified product outputs do not exceed certified inputs within fixed inventory periods of no more than three months. If necessary, data gaps may be justified with evidence of certified purchases within the same period. Conversion factors derived from processing results are applied proportionally to determine certified and non-certified oil volumes, enabling</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			accurate mass balance calculations.	
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		The company uses the Business Management Software system at the weighbridge to register all incoming fruit to the oil mills, assigning each entry a unique and consecutive record that includes details such as the supplying farm, entry date, quantity, and fruit type (certified or conventional). This data is consolidated daily into databases that support filtering by various criteria like date, supplier, and quantity. To verify the traceability and processing of incoming fruit, the company reviews documents such as the certificate of receipt, referral guide, and statistical records from both Aguan and Lean mills covering the period from August 2024 to May 2025.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		Chapter 10 of the company's Traceability and Custody Manual (code I-35.01, version 18) details the procedures for recording transactions involving fruit, crude palm oil (CPO), kernel, palm kernel oil, palm kernel expeller, and POME oil. For CPO and palm kernel (PK) from the oil mills, all transactions must be registered on the RSPO IT platform, including shipping announcements, confirmations, traceability, and removals, in compliance with RSPO Principles & Criteria (P&C)	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>standards. The company holds an active RSPO license (Prisma LIC25-00005523) and trading account (TA25-017196), ensuring proper documentation and traceability of certified products.</p>	
3.8.5	<p>Documented Procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for 		<p>The company's Traceability and Custody Manual (code I-35.01, version 18) defines the management of certified products—covering reception, purchase, processing, inventory, storage, and dispatch—ensuring compliance with RSPO standards. This is supported by a comprehensive set of operational procedures specific to both Aguan and Lean mills, covering all stages from fruit reception to oil shipment. Each procedure outlines the required records and reports, which were verified through interviews with staff and on-site observations. Additionally, a memorandum dated March 1, 2024, appointed Ing. Brayhan Fabricio Sanchez Zuniga as the new RSPO Supply Chain System and Certification lead. Evidence from interviews and documentation confirmed that procedures are implemented, records are maintained, and personnel are knowledgeable about RSPO requirements.</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	<p>the implementation of this standard.</p> <p>d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill.</p>			
3.8.6	<p>Internal Audit</p> <p>(i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill;</p> <p>a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims</p> <p>b) Effectively implements and maintains the standard requirements within its organization.</p> <p>(ii) Any con-conformities found as part of the internal audit shall be issued and required corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.</p>		<p>The company's Traceability and Custody Manual (code I-35.01, version 18) mandates annual internal audits, including compliance with the 2022 Communications and Claims Rules, as outlined in the Audit Program FPC-13-03 (version 5, 2025) and the Annual Corporate Audit Program FPC_13.02. These audits may be conducted by certified external auditors, such as NES Naturaleza. The most recent internal audit took place on March 4, 2025, identifying two non-conformities (NC.SCC-01.2025 and NC.SCC-02.2025), both of which were resolved by April 18, 2025, as documented in record FPC-12.01. The external auditor's qualifications were confirmed through a valid RSPO v2020 Lead Supply Chain Auditor certificate issued by Checkmark Training. Additionally, the last management review, held on January 22, 2025, included a review of the 2024 internal audit results, with the next review scheduled for January 2026. The organization maintains all audit-related records for a minimum of five years,</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			with historical reports verified during the audit process.	
3.8.7	<p>Purchasing and Goods In</p> <p>(i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received.</p> <p>(ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume</p> <p>(iii) The mill shall have a mechanism in place for handling of non-conforming FFB and/or documents.</p>		<p>Chapter 1 of the Traceability and Custody Manual (code I-35.01, version 18) outlines the company's procedures for receiving and purchasing certified palm oil products, including monthly verification of suppliers' RSPO Supply Chain Certification via the RSPO website. All fruit entries are recorded in the Business Management Software at the weighbridge, generating unique records with key details such as supplier, date, quantity, and certification status. This data is consolidated daily for traceability and monitoring. Chapter 12 of the manual defines non-conforming documents and products, detailing the steps for managing such cases, including notification, correction, and disposal. Interviews confirmed staff awareness of these procedures, with no recent reports of non-conformities. Additionally, inventory management protocols require real-time monitoring of volumes and immediate notification to the Certification Body if certified production exceeds expected volumes.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



<p>3.8.8</p>	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation):</p> <ul style="list-style-type: none"> a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number 		<p>Chapter 9 of the Traceability and Custody Manual (code I-35.01, version 18) outlines the procedures for the sale and consignment of RSPO-certified products, ensuring that all required information is documented and available. To validate compliance, a sample of 13 shipments from Aguan Mill and 7 from Lean Mill was reviewed, including key documents such as shipping certificates (with RSPO MB certificate number, product details, transporter, and quality results), certificates of receipt, referral guides (with detailed logistics and certification data), and tank inspection records (code FIDC-09.02-.09) managed by plant quality control. These records confirm the traceability, information and proper handling of certified products throughout the supply chain.</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
<p>3.8.9</p>	<p>Outsourcing Activities</p> <ul style="list-style-type: none"> (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced 		<p>Section 8 of the Traceability and Custody Manual (code I-35.01, version 18) outlines the company’s approach to managing subcontracted activities—such as storage, transportation, and surveyors—ensuring alignment with RSPO supply chain</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	<p>activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification.</p> <p>(ii) The mill shall ensure the following:</p> <ul style="list-style-type: none"> a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when 		<p>standards. This is supported by the Requirements for Business Associates – Agricultural Division, which is communicated to contractors. A sample review of subcontractors confirmed compliance: Transportes Sosa had a valid vehicle rental contract including clauses on legal and human rights compliance, and underwent a sustainability and legal audit on February 13, 2025. Similarly, Dinant Corporation had a bailment agreement for 12 storage tanks (2,900 MT capacity), with all required RSPO clauses included. The company uses the Due Diligence Procedure for Contractors form (FIC-08.06.08) to verify compliance, and interviews confirmed awareness and implementation of these procedures.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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	this is announced in advance.			
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.		The company has two lists of contractors, one for each site, the Aguan Mill and the Lean Mill. Aguan. Contractor Inventory List, code FI-08-06-03 version 2. Year 2025. This list contains the following information: company name, owner/person in charge, date of update, contract duration, activities, company address, telephone number, email address, and corporate representative.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		In accordance with its procedures, the company sent an email to the certification body on June 19, 2025, informing it of the inclusion of new subcontractors. In this case, the contracting or leasing of oil storage tanks was verified on site at the Aguán mill during the audit.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.12	Record Keeping (i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.		Section 23 of the Traceability and Custody Manual (code I-35.01, version 18) establishes that all chain of custody and traceability records must be retained for at least five years or longer if required by national authorities. During the audit, various up-to-date documents were	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



	<ul style="list-style-type: none"> (ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. (iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. (iv) For Mass Balance Module, the mill: <ul style="list-style-type: none"> a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis. b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.) 		<p>verified, including certificates of receipt, truck arrival and weighbridge entry logs, CPO/PKO process quality records, transporter lists, shipping certificates, weighbridge calibration programs, organizational charts, production statistics, and audit and complaint management records. The operation has been RSPO certified since August 2024, with records maintained from that date. The company ensures that RSPO MB-certified product outputs do not exceed certified inputs within fixed inventory periods of no more than three months, allowing uncovered data only when supported by evidence of certified purchases. Reviewed records from Aguan and Lean mills (August 2024–May 2025) confirmed the traceability of incoming fruit, processing, and sales.</p>	<p><input type="checkbox"/> Not Applicable (justification required)</p>
3.8.13	Extraction rate		Chapter 3 of the Traceability and Custody	



	<p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>		<p>Manual (code I-35.01, version 18) defines the formulas for calculating the conversion factor from fresh fruit bunches (FFB) to crude palm oil (CPO) and the kernel recovery rate (PKER) for each mill. These are calculated daily using production and inventory data. For the review period from August 2024 to May 2025, Lean Mill processed 10,599.56 MT of FFB, producing 2,123.25 MT of CSPO and 642.14MT of CSPK, with an oil extraction rate (OER) of 20.03% and a PKER of 6.05%. Aguan Mill processed 14,905.20 MT of FFB, yielding 3,058.28 MT of CSPO and 917.19 MT of CSPK, with an OER of 20.51% and a PKER of 6.15%. Final inventories were 431.91 MT CSPO and 1.42 MT CSPK at Lean, and 0 MT at Aguan. These figures were validated through records such as daily tank measurements, fruit intake logs, truck receipt controls, and fruit receipt certificates.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>		<p>Conversion factors are calculated and monitored daily based on production records and oil inventory volumes to ensure accurate mass balance tracking. During the audit, several records were reviewed to validate the reported data, including statistical reports from August 2024 to May 2025 for Aguan Mill, daily tank</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement</p>



			measurements for both Lean and Aguan mills, fruit intake logs for 2024–2025, truck receipt controls at Aguan, and fruit receipt certificates for both mills. These documents confirm that the company maintains consistent and detailed monitoring of inputs and outputs, supporting the integrity of its RSPO Mass Balance supply chain model and the extraction rates.	<input type="checkbox"/> Not Applicable (justification required)
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>		Not applicable, the company implements MB.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
3.8.16	<p>Registration of Transactions</p> <p>(i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>(ii) Remove: RSPO certified volumes sold under different scheme or as</p>		Two RSPO Mass Balance (MB) shipment announcements were reviewed to validate compliance with traceability requirements. The first, from Aguan Mill (TR-a33d20e6-1b0b), was created on December 10, 2024, and confirmed on December 11, 2024, involving 859.49 MT of CSPO sold by Exportadora del Atlantico, S.A. de CV to Pasternak Baum And Co., Inc., under Member ID RSPO_PO1000004009, with BL Number PNT2408PCAVCZ04H. The	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	<p>conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform</p>		<p>second, from Lean Mill (TR-0bae6595-a87d), followed the same timeline and buyer, involving 1,191.34 MT of CSPO under Member ID RSPO_PO1000004011, with the same BL Number. Both transactions confirm proper documentation and traceability under the RSPO MB model.</p>	
<p>3.8.17</p>	<p>Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>		<p>Certified product claims are included in both sales and shipping documents, where the product name is registered under the Mass Balance (MB) module and the RSPO certificate number is recorded. This was confirmed through the review of two oil sales conducted during the assessment period. Although Dinant Holding Corporation S.A. holds an active RSPO trademark license (number 1-0389-22-100-00), there is no evidence of the RSPO logo or trademark being used on the product packaging or in corporate communications.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits			
Criterion 4.1:			
The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders			
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.	<p>The company has a Human Rights Policy, updated in February 2025, which affirms its commitment to respecting the rights of employees and community members within its operational areas, in line with international standards such as the Universal Declaration of Human Rights and ILO conventions. The policy, which prohibits retaliation against Human Rights Defenders, is publicly displayed and currently being communicated through various channels. A Corporate Communications department oversees dissemination, and training is delivered via the “Dinant Tech” platform.</p> <p>Records show that training sessions on voluntary principles for security and human rights were conducted in 2024 and 2025 across the Aguán and Lean zones, involving employees, contractors, and community members. Communication efforts included WhatsApp messages and emails to</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			stakeholders, including NGOs and government entities. The company also maintains a voluntary program addressing human rights risks, supported by tools such as a risk matrix, crisis manual, and crisis committee.	
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		Exportadora del Atlántico’s Human Rights Policy explicitly prohibits retaliation against individuals and affirms respect for Human Rights Defenders. The certified unit does not engage in violence or harassment, including the use of mercenaries or paramilitaries. Documentary reviews of complaints and requests revealed no evidence of such conduct, and interviews with workers, community leaders, NGOs, government agencies, and contractors confirmed the absence of harassment or violent practices in the company’s operations.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.

4.2.1 (C)	<p>The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p>		<p>The company has implemented a structured Complaints Procedure for community members and stakeholders, ensuring transparency and accountability. Communications can be submitted through various channels including mailboxes, email, website forms, in-person visits, and community assemblies. Anonymous submissions are supported, and all complaints are managed by the social team, which coordinates responses with relevant departments. A maximum response time of 40 days is established, with action plans required if deadlines are missed.</p> <p>The procedure prohibits offensive, threatening, or irrelevant submissions and ensures access to legal advice and conflict resolution mechanisms. Training sessions and outreach efforts have been conducted across multiple regions, and external entities have been informed through official communications. Records of public claims and media monitoring are maintained, with updates shared on the</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>company's website.</p> <p>It was evidenced communication by email to NGO's and Government entities done in April 2025:</p> <p>National Agrarian Institute (INA), Municipal Women's Office (OMM), Tocoa Municipal Water and Sanitation Services (SERMUNAST), Forest Conservation Institute (ICF), Public Ministry of Colon, Tocoa Fire Department, Municipal Mayor's Office, Municipal Justice, Justice of the Peace, Municipal Registry of Persons, Secretariat of Agriculture and Livestock (SAG), Secretariat of Development and Social Inclusion (SEDESOL), National Human Rights Commission of Honduras (CONADEH), Committee for the Defense of Human Rights in Honduras (CODEH), Solidaridad, Mongabay, Agrarian Platform, Coordinator of Popular Organizations of Aguan (COPA).</p> <p>Suppliers and contractors, Complaints Procedure for Independent Producer Communities and Other Interested Parties, code PC-30:</p> <p>Training records:</p>	
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			<p>29/10/2024, Lesly Mejia (cafeteria).</p> <p>16/12/2024, Ventura Transport (fruit freight), 1 participant, Alvarenga Transport (fruit freight), 1 participant.</p> <p>12/03/2025, WT Ingenieria (Civil engineering), 6 participants,</p> <p>April 2025:</p> <p>Alvarenga Transport - Fruit freight, Melgar Transport - Fruit freight, WT Engineering - Civil engineering, Leslys Xpress - Cafeteria</p> <p>Pola Transport - fruit freight, VENTURA BARAHONA Transport - fruit freight, Roger Ivan Murillo Castillo - fruit freight, Comedor el Mirador - Cafeteria service.</p>	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		<p>The organization has implemented a Complaints Procedure (Code PC-30, Version 5, dated December 20, 2024) designed for community stakeholders, which includes tailored training for individuals with limited literacy to ensure equitable access and understanding. Updated informational materials, including posters in Spanish, were distributed to workers and community members to raise awareness of the revised process.</p> <p>However, a gap remains in the</p>	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input checked="" type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>procedure's effectiveness: while external consultations confirmed that all sampled communities are aware of the mechanism and its communication channels, there is still a lack of clarity regarding response timelines and procedures for anonymous submissions. This indicates that the current system does not fully guarantee stakeholder comprehension of the complaint-handling process.</p>	
4.2.3	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p>		<p>The organization maintains a formal Complaints Procedure (Code PC-30, Version 5, dated December 20, 2024), which includes provisions for reporting progress when resolution exceeds 40 days. A community initiated a petition through the mechanism in early 2023, which remained unresolved by year-end. Although budgeted in 2024, the petition was not fulfilled due to procedural requirements for resubmission. The company has identified an improvement opportunity aligned with client expectations, focusing on governance, land tenure, human rights, and conservation. In the Aguán region, 2024 saw 10 requests and 1 complaint; the first half of 2025 recorded 9 requests (7 closed, 2 open) and 5 complaints (all closed). In the</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			Lean region, 2024 included 2 requests, 1 suggestion, and 1 recognition—all closed. The first half of 2025 saw 5 requests, with 3 closed and 2 pending.	
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.		The organization's Complaints Procedure (Code PC-30, Version 5, dated December 20, 2024) ensures that individuals submitting petitions or claims have access to relevant information, independent legal and technical guidance, and impartial conflict resolution mechanisms. Where appropriate, access to judicial and non-judicial remedies is facilitated. In cases of conflict involving external stakeholders, the procedure outlines a mediation process whereby an independent entity—typically from a relevant government body—is appointed to mediate. The mediator's details are documented and made available to all parties to promote transparency and accessibility throughout the resolution process.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				
4.3.1 (C)	Contributions to community development that are based on the results of consultation with local	The company has a corporate Social Responsibility policy. Four areas of action have been identified as a result of participatory mapping with interested	The company's Corporate Social Responsibility policy is guided by four strategic pillars identified through participatory engagement with	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



	<p>communities are demonstrated.</p>	<p>parties that are aligned with mutual interest: quality of life, health and nutrition education, community development, and environmental sustainability.</p> <p>Some contributions are as follows: Financing of teachers for schools in communities in the Lean and Aguan areas, schools for parents, technical training for small producers of FFB, inclusive business program, sanitary bathroom project at the Luz de España School in Quebrada de Agua, March 10, 2025, Entrepreneurship project with women from communities in partnership with the Tocoa Women's Office, March 17, 2025.</p> <p>(40) hours of machinery (bulldozer) for channeling the Tocoa River and building a dam to protect the Lempira neighborhood., churches and foundations, and improvement and maintenance of some access roads to communities surrounding the operations.</p>	<p>stakeholders: enhancing quality of life, promoting health and nutrition education, supporting community development, and advancing environmental sustainability. Key initiatives include funding educators in local schools, offering parental education programs, and providing technical training for small-scale producers. Additional efforts involve infrastructure support such as sanitation improvements at a community school, entrepreneurship programs for women in collaboration with local institutions, and the use of heavy machinery for river channelling and flood prevention. The company also contributes to road maintenance and supports local organizations to strengthen community resilience.</p>	<p><input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.				
4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		The company has title deeds registered with the public registry, and certificates of ownership and transfer history for the three properties and some leases contract (farms in the RSPO P&C scope).	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.		The organization has established a Free Prior and Informed Consent (FPIC) procedure (Code PC-38, Version 3, dated March 31, 2025) to ensure the identification and protection of customary rights held by communities and individuals, including indigenous and local populations. An internal review was conducted by a multidisciplinary team to assess potential legal, customary, or usage-based rights that may benefit communities or individual households. Where such rights were identified and no formal claims existed, they were respected without requiring formal easement agreements. In cases involving public interest or cooperative arrangements, agreements were	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>documented with the relevant parties. These practices have been validated through stakeholder consultations, confirming that the agreements have been honoured and implemented appropriately.</p>	
4.4.3 (C)	<p>Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).</p>		<p>The company holds legal title or valid lease agreements for all land within the certification scope, with property boundaries clearly demarked by roads, markers, and environmental buffer zones. Maps of each property—available in Spanish—were reviewed during audits and are used in consultation processes with stakeholders. These maps also identify easements, and passage permits granted to third parties.</p> <p>As part of its Environmental and Social Impact Assessment (ESIA) activities, the company has mapped the geographic location of surrounding communities and conducted participatory mapping to identify legal and customary user rights. This process, updated in 2024, involved</p>	<p><input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			<p>16 communities in the Aguán region and 18 in the Lean region. Customary rights and easements benefiting specific communities or families have been recognized and documented through formal agreements.</p> <p>The company has conducted three ESIA's (2016, 2019, and 2023), with the latest led by an external firm. These assessments used participatory tools, such as the "talking map" methodology, to identify potential social and environmental impacts and to propose mitigation measures. While some communities were not initially included in earlier assessments, follow-up consultations clarified the absence of customary rights or claims in those areas. In cases where communities declined participation, no rights or grievances were identified.</p> <p>In response to historical social tensions, the company re-engaged with a local community to reactivate its Community Relations Program, beginning with policy workshops and impact identification. This reflects the company's ongoing commitment to transparency, legal compliance, and respectful stakeholder engagement.</p>	
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4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements.		<p>The company maintains legal ownership or valid lease agreements for all land within its certification scope, with boundaries clearly marked by roads, signage, and environmental buffer zones. Property maps, available in Spanish, are used during audits and stakeholder consultations to illustrate land limits and existing easements. As part of its Environmental and Social Impact Assessment (ESIA) process, the company has conducted participatory mapping with surrounding communities to identify and document legal and customary user rights. This process, updated in 2024, involved multiple communities across two operational regions, with formal agreements established where applicable. Three ESIA's have been completed to date, incorporating participatory tools to assess potential impacts and identify mitigation strategies. While some communities were not initially included, subsequent consultations confirmed the absence of claims or rights. In areas where participation declined, no grievances were reported. In response to past social challenges, the company has renewed engagement with local communities through its Community</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			Relations Program, reinforcing its commitment to transparency, legal compliance, and inclusive stakeholder dialogue.	
4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		The company recognizes and engages with community leadership structures known as Patronatos, which serve as auxiliary bodies in managing municipal and community interests. These boards are democratically elected by residents for one-year terms and may be re-elected. Verification of current Patronato presidents listed as stakeholders was conducted using official government resources. Patronatos are legally recognized associations that represent organized communities in pursuit of collective well-being, self-management, and advocacy. During stakeholder meetings—including community leaders, government representatives, NGOs, and contractors—it was confirmed that the company maintains active relationships with these entities and respects their autonomy in electing representatives.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		The company maintains documented and legally recognized rights of way and easements with various communities and neighboring properties, primarily for	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



			<p>access and infrastructure purposes. These agreements, signed on specific dates and generally of indefinite duration, include routes through Nueva Florida and Quebrada de Agua, as well as electrification rights in Planes farm. All arrangements are formalized through signed agreements or deeds and are reviewed annually in consultation with affected parties to ensure compliance and prevent conflicts. The company has mapped all farms to identify active passage permits and has implemented a process for recognizing customary rights, resulting in the identification of multiple communities across the Aguan and Lean areas with potential user rights. Overall, the company demonstrates a consistent commitment to respecting legal and customary rights through transparent documentation and ongoing stakeholder engagement.</p>	<input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
<p>Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions</p>				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		<p>Exportadora del Atlántico has confirmed that no new plantations have been established within its operations. The company follows a Free, Prior, and Informed Consent (FPIC) procedure</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			<p>aimed at identifying and safeguarding customary rights of communities and individuals, including indigenous and local populations. An internal review conducted by a multidisciplinary team assessed potential legal, customary, or usage rights that may benefit communities or neighbouring families. Where such rights were identified and no formal claims existed, they were respected without requiring formal easement agreements. In cases involving public interest or cooperative arrangements, agreements were documented with the relevant parties. To date, the company has formally recognized and documented these rights through mutual agreements, a process validated during stakeholder consultations, with all commitments fulfilled.</p> <p>Let me know if you'd like this adapted for an RSPO audit, sustainability report, or community engagement summary.</p>	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local		<p>There are no new plantations in Exportadora del Atlantico operations. The company's plantations are own or leased and the right to use the land is legally proven.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	<p>communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.</p>		<p>The methodology used in the localities of the study area is qualitative with a participatory approach, in this sense, the information obtained is "constructed" with the contributions of all participants. There was evidence of updated participatory mapping and permit renewal in 2023 (see examples in 4.4.2).</p>	<p><input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
<p>4.5.3</p>	<p>Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations.</p> <p>b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken.</p> <p>c) Evidence that the legal, economic, environmental and social implications of permitting operations on their land have</p>		<p>Exportadora del Atlántico has confirmed that no new plantations have been established within its operations, and it is not currently engaged in any Free, Prior, and Informed Consent (FPIC) negotiations. All land use rights are legally verified. The company applies a qualitative, participatory methodology in its study areas, ensuring that information is collaboratively developed with input from local stakeholders. This approach and the legal status of land use were validated during stakeholder consultations. Although no new plantations are underway, the company has developed a formal procedure for future expansion—"Procedimiento de Nuevas Plantaciones" (NPP)—which mandates FPIC and includes environmental and social impact assessments prior to any land-related activity.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



	been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.			
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		Exportadora del Atlántico has confirmed that no new plantations are being developed within its operations. The company holds legally verified rights to use all land under its management and is not currently engaged in any Free, Prior, and Informed Consent (FPIC) negotiations. In its areas of influence, the company applies a qualitative, participatory methodology that incorporates input from local stakeholders to construct shared understanding. It does not negatively impact local livelihoods; instead, it supports community well-being through nutrition campaigns, family garden initiatives, and programs focused on food security and health. These efforts are complemented by training and development opportunities to strengthen community resilience.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and		Exportadora del Atlántico confirms that no new plantations are currently under development, and it is not engaged in	<input checked="" type="checkbox"/> Conform



	<p>advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.</p>		<p>any Free, Prior, and Informed Consent (FPIC) negotiations. All land under its management is either owned or legally leased, with verified rights of use. The company applies a qualitative, participatory methodology in its study areas, ensuring that information is co-developed with community input. Within its area of influence, the company does not negatively impact local livelihoods. Instead, it supports community well-being through nutrition campaigns, family garden initiatives, and programs that promote food security and health. These efforts are complemented by training and development opportunities to strengthen local capacity and resilience.</p>	<p> <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>
<p>4.5.6</p>	<p>Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.</p>		<p>Exportadora del Atlántico confirms that no new plantations are currently under development. All existing plantations are leased, with legally verified land use rights. The company is not engaged in any Free, Prior, and Informed Consent (FPIC) negotiations at this time. In its study areas, a qualitative and participatory methodology is applied, ensuring that information is co-developed with input from local stakeholders. During consultations, stakeholders affirmed that their rights have not been violated and</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>



			acknowledged the company's procedures for recognizing and respecting customary rights.	
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		No new areas have been acquired in the company after 15/11/2018. The company is not currently involved in negotiations or agreements through a free, prior informed consent process. (FPIC).	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		No new areas have been acquired in the company after 15/11/2018. The company is not currently involved in negotiations or agreements through a free, prior informed consent process. (FPIC). It was confirmed during the stakeholder consultation.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		Exportadora del Atlántico holds both owned and leased land, with legally verified rights of use (see detail in section 4.4.1). The company has implemented a Free, Prior, and Informed	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			<p>Consent (FPIC) procedure (Code PC-38, Version 3, dated March 31, 2025) to ensure the identification and protection of customary rights held by communities and individuals, including indigenous and local populations. As part of this process, an internal review was conducted by a multidisciplinary team—including representatives from agricultural, legal, and social departments—to assess the existence of customary, legal, or usage rights. The review confirmed the presence of certain rights that have not been impacted by company operations and continue to benefit either entire communities or specific neighbouring households. These rights have been acknowledged and, where appropriate, documented in accordance with the company's procedures.</p>	<p><input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
4.6.2 (C)	<p>A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.</p>		<p>The company has implemented two key procedures to support responsible land management and stakeholder engagement: the Free, Prior, and Informed Consent (FPIC) procedure (Code PC-38, Version 3, dated March 31, 2025) and the Compensation and Conflict Resolution procedure (Code PC-37, Version 1). These frameworks guide conflict prevention and resolution,</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			<p>including compensation for the loss of legal or customary rights among local communities, traditional peoples, and other stakeholders in operational areas.</p> <p>Prior to initiating any new projects, the company conducts Environmental and Social Impact Assessments (ESIA) and High Conservation Value (HCV) evaluations, supported by detailed area mapping. These studies help identify legal and customary rights and determine any compensation requirements in accordance with applicable law. Conflict risk monitoring includes analysis of ESIA and HCV results, community visit reports, communication channels, and stakeholder interviews. To date, no authorization for land use through the FPIC process has been required, as no customary landowner claims have been identified.</p>	
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		Authorized use of land by customary landowners through a Free, Prior and informed Consent (FPIC) process has not been necessary. This implementation was evidenced by maps review and interviews with communities at stakeholder's consultations.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			According to the rights of use identified, no compensation to the communities has been required.	<input type="checkbox"/> Not Applicable (justification required)
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		The company has established a Compensation and Conflict Resolution Procedure (Code PC-7, Version 1), which applies to general conflict prevention and resolution scenarios. This includes provisions for compensating local communities, traditional peoples, or other stakeholders in cases where legal or customary rights may be affected by company operations. To date, it has not been necessary to authorize land use through a Free, Prior, and Informed Consent (FPIC) process, as no customary landowner claims have been identified.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		The company has established a Compensation and Conflict Resolution Procedure (Code PC-7, Version 1), which applies to general conflict prevention and resolution scenarios. This includes provisions for compensating local communities, traditional peoples, or other stakeholders in cases where legal	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			or customary rights may be affected by company operations. To date, it has not been necessary to authorize land use through a Free, Prior, and Informed Consent (FPIC) process, as no customary landowner claims have been identified.	<input type="checkbox"/> Not Applicable (justification required)
4.7.2 (C)	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.		The company has implemented a Compensation and Conflict Resolution Procedure (Code PC-37), designed for general conflict prevention and resolution, including provisions for compensating local communities, traditional peoples, or stakeholders in cases where legal or customary rights may be affected by company activities. Prior to initiating any new projects, the procedure mandates the completion of Environmental and Social Impact Assessments (ESIA), High Conservation Value Area (HCVA) evaluations, and detailed mapping. These studies inform assessments to identify any legal or customary rights and determine compensation obligations in accordance with Honduran law. To date, no legal rights requiring compensation have been demonstrated by the communities.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.7.3	Communities that have lost access and rights to land for plantation expansion are		No plantation expansion. Exportadora del Atlantico has not infringed customary	<input type="checkbox"/> Conform



	<p>given opportunities to benefit from plantation development.</p>		<p>rights of communities as confirmed during stakeholder consultation.</p>	<p> <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required) </p>
<p>Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.</p>				
<p>4.8.1</p>	<p>Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.</p>		<p>Stakeholders confirmed during the consultation process that there are no disputes regarding land acquisition within the scope of operations, and as such, Free, Prior, and Informed Consent (FPIC) has not been applied. The land was acquired through agreements with third parties, not directly with local communities.</p> <p>Although there are currently no active compensation cases, Exportadora del Atlántico has established a procedure to address such situations if they arise. The company also maintains a protocol for compensating third parties in the event of accidental damage caused by its operations. This process includes claim submission, review by a local negotiation committee, expert</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>



			<p>consultation if needed, investigation, engagement with the affected party, and resolution through repair, restoration, or compensation, followed by formal documentation.</p>	
<p>4.8.2 (C)</p>	<p>Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.</p>		<p>Exportadora del Atlántico currently has no active compensation cases but maintains a formal procedure to address such situations. This includes a structured process for handling accidental damages to third parties, involving claim submission, review by a local committee, expert consultation, investigation, dialogue with affected parties, and resolution through repair, restoration, or compensation.</p> <p>The company has engaged with several local communities as part of its broader strategy to strengthen relationships, supported by a newly established communications department. In one case, a community proposed a land management plan during a formal meeting. A conflict assessment study is being conducted by an external institute, focusing on stakeholder engagement, conflict dynamics, and recommendations for improved management.</p>	<p> <input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>



			<p>The study highlights historical grievances, regional insecurity, and land tenure challenges as key conflict drivers. It emphasizes the need for deeper engagement, internal coordination, and collaborative approaches to relationship-building.</p> <p>Non-Conformity</p> <p>The company's conflict resolution procedure (PC-37, Version 2) does not currently address scenarios involving permanent occupation of certified areas by external parties. This gap is relevant to ongoing land occupation issues at specific farms within the certification scope. Legal complaints have been filed, but the cases remain unresolved.</p>	
4.8.3	<p>Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).</p>		<p>Exportadora del Atlántico confirms that no new plantations are currently under development. The company owns and leases land, with legally verified rights of use. Stakeholders consulted during the assessment process confirmed that there are no disputes regarding land acquisition within the certification scope, and therefore, Free, Prior, and Informed Consent (FPIC) has not been applied. While no compensation processes are currently active, the company has</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			<p>established procedures to address such cases if they arise. Additionally, Exportadora del Atlántico maintains a compensation protocol for accidental damages to third parties or their property, ensuring that affected individuals receive appropriate resolution through repair, restoration, or compensation.</p>	
4.8.4	<p>For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).</p>		<p>Exportadora del Atlántico confirms that there are no new plantations under development. The company owns and leases land, with all rights of use legally verified.</p> <p>During stakeholder consultations, it was confirmed that there are no disputes regarding land acquisition within the certification scope; therefore, the application of Free, Prior, and Informed Consent (FPIC) has not been necessary.</p> <p>The company has also established a compensation procedure for damages to third parties. This protocol is designed to address and resolve accidental harm caused to individuals or their property as a result of company operations. The process includes the submission and review of claims by a local negotiation committee, expert consultation if</p>	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input checked="" type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>needed, investigation, engagement with the affected party, and resolution through repair, restoration, or compensation. A formal resolution and settlement document is issued upon closure of each case.</p> <p>Non-Conformity</p> <p>It was noted that there is no documented evidence of mapping for areas permanently occupied by individuals outside the company on the Agroindvasa and Planes de Iriona farms in the Aguán region. These areas fall within the certification scope and require further attention to ensure alignment with mapping and land use documentation standards.</p>	
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Principle 5: Support Smallholder Inclusion				
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.				
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		The certification unit maintains a formal record of base prices per ton of fresh fruit bunches (FFB), updated monthly since 2022. This information is	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			<p>published at fruit reception facilities and communicated directly to smallholders via account statements sent by email.</p> <p>Two periods from 2024 and one period from 2025 were reviewed and found to be in compliance.</p>	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		<p>The certification unit ensures that all smallholders understand the pricing methodology applied in the commercialization of fresh fruit bunches (FFB). To achieve this, in-person training sessions are conducted, and records are maintained.</p> <p>During the verification process, it was confirmed that:</p> <ul style="list-style-type: none"> • The smallholders interviewed understand the pricing methodology and have received direct training from the certification unit. • The training includes explanations on the base price, incentives, deductions, payment conditions, and quality criteria. 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



<p>5.1.3 (C)</p>	<p>Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.</p>		<p>The certification unit maintains legal contracts with all small direct producers, which clearly establish the commercial, operational, and legal conditions of the relationship. The contracts include clauses on:</p> <ul style="list-style-type: none"> • Purpose of the contract • Execution and obligations • Term of validity • Termination • Force majeure • Arbitration agreement • Start date, address, and notifications • Unforeseen circumstances <p>In addition, all contracts have an addendum that modifies and includes additional clauses, such as:</p> <p>Pricing methodology (modification to the purpose of the contract)</p> <p>Updated obligations</p> <p>Inclusion of a legal compliance clause</p> <p>Contracts with small producers in the Aguan and Lean areas were verified, confirming that all documents are signed, updated, and have defined terms of validity.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		The certification unit maintains an updated list of direct smallholders, which includes name, contact information, address, and location. This list covers both men and women, all of whom are responsible for decision-making related to pricing, sales, plantation management, and contractual matters.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		<p>The certification unit maintains legal contracts with all small direct producers, which clearly establish the commercial, operational, and legal conditions of the relationship. The contracts include clauses on:</p> <ul style="list-style-type: none"> • Purpose of the contract • Execution and obligations • Term of validity • Termination • Force majeure • Arbitration agreement • Start date, address, and notifications • Unforeseen circumstances <p>In addition, all contracts have an addendum that modifies and includes additional clauses, such as:</p> <p>Pricing methodology (modification to the</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>purpose of the contract) Updated obligations Inclusion of a legal compliance clause Contracts with small producers in the Aguan and Lean areas were verified, confirming that all documents are signed, updated, and have defined terms of validity.</p>	
5.1.6 (C)	<p>Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.</p>		<p>The certification unit maintains a payment process from the FFB to small producers. As established in the supply contract, payments are made three days after receipt of the FFB by the certification unit.</p> <p>As part of this process: Each producer is sent a document detailing the weight delivered, the price applied, and the corresponding deductions.</p> <p>The traceability of this process was verified by reviewing weighing documents and account statements from four small producers linked to the extraction plants in the Aguan and Lean areas.</p> <p>Payments include the agreed base price, as well as incentives and transportation costs, and are made by bank transfer.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		The FFB certification unit on two scales, which are verified annually by an independent third party, the weighing equipment were verified on 2025 the company kept the calibration certificates.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		According to the external interested parties' consultations, interviews with the staff of the smallholder's services unit department, no independent smallholders are in the certification process.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		The company has a formal mechanism for receiving and managing complaints from communities, independent producers, and other interested groups. During the external consultation process, it was confirmed that small producers are aware of this communication channel. To date, no complaints have been received, reflecting a stable relationship with stakeholders and no significant conflicts.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		The certification unit conducts direct consultations with small producers to identify their needs and opportunities for improving their livelihoods. These consultations are carried out through face-to-face surveys, the results of which are documented individually for each producer. In 2025, these surveys were conducted and the results were consolidated and documented. The main needs identified include: <ul style="list-style-type: none"> • Support in Integrated Pest Management (IPM) • Financial assistance • Support in soil and plant tissue analysis • Training in health and safety 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder)		The certification unit has developed a support plan to improve the livelihoods of smallholders, based on the needs identified during community consultations. This plan includes key actions to strengthen productive sustainability, occupational health, and technical crop management. The main lines of support include:	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		<ul style="list-style-type: none"> • Assistance in Integrated Pest Management (IPM) • Financial support to strengthen productive capacity • Soil and plant tissue analysis to improve crop nutrition • Training in occupational health and safety • Training in sustainable practices • Design of nutrition plans to optimize agricultural yields 	
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		<p>The certification unit has provided comprehensive support to smallholders to ensure legal compliance related to the production of fresh palm fruit (FFB). This support has included assistance in formalizing land ownership and obtaining operating permits from the relevant municipal authorities.</p> <p>Land ownership documents and operating permits for 4 smallholders were verified.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		Based on document review and interviews with agronomic staff and consultation with external interested parties the certification unit does not	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			have any scheme smallholders.	<input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		The certification unit has prepared a public report presenting the progress made in the program to support the livelihoods of small producers. This report was shared directly with the beneficiaries during meetings held in March 2025.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions

Criterion 6.1:

Any form of discrimination is prohibited.

6.1.1 (C)	Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.		Exportadora del Atlántico has a Corporate Sustainability Policy (Version 5, dated February 28, 2025), publicly available to stakeholders online and through site dashboards. The policy outlines the company's commitment to equal opportunity and non-discrimination across various personal and social attributes. Complementing this, the Human Rights Policy reinforces equal treatment and explicitly supports reproductive rights, particularly for women, promoting informed family	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>planning and workplace inclusion.</p> <p>Training sessions on these policies were conducted across multiple operational sites, with documented attendance. Interviews with workers confirmed that the non-discrimination policy is being implemented effectively, with no reports of preferential treatment and active recruitment of women.</p>	
6.1.2 (C)	<p>Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees</p>		<p>Exportadora del Atlántico's 2025 Human Rights Policy emphasizes zero tolerance for discrimination, and evidence confirms compliance across all levels. Interviews with workers from seven farms and consultations with internal and external stakeholders revealed no cases of discrimination, with employees reporting equal treatment and respect. Recruitment practices demonstrate inclusivity, considering both local and foreign candidates without using agencies or charging fees, as verified through direct hiring communications. Workforce diversity is evident, including representation of different ethnicities, genders, nationalities, and individuals with disabilities. Vacancy announcements promote diversity and equal opportunities, and employment documentation reviews show no</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			<p>inconsistencies in payments. Additionally, ethics channels have received no discrimination-related complaints. Overall, the company upholds its commitment to human rights through transparent hiring, inclusive practices, and ongoing stakeholder engagement.</p>	
6.1.3	<p>The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available</p>		<p>The company has established comprehensive human capital management procedures and policies governing recruitment, selection, hiring, and compensation. The Human Capital Management Procedure (PC-05, Version 11) outlines a structured process starting with internal requisitions and progressing through advertising, screening, interviews, and documentation checks. The Recruitment, Selection, and Hiring Policy (PO.05.01) ensures candidates are evaluated through psychometric and technical tests, interviews, and competency verification. Additionally, the Salary and Benefits Policy (PO-05.07) defines a job classification system with 13 WL levels, enabling structured salary scales and annual adjustments based on company performance, budget, and market dispersion. Documentary evidence confirms</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			<p>adherence to these processes, including internal promotions and external hires, with verified employment records demonstrating compliance with job profiles and contractual requirements. Overall, these policies reflect a transparent, merit-based approach to workforce management and compensation.</p>	
6.1.4	<p>Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women</p>		<p>The company has established clear guidelines to protect women's rights and health in the workplace. The Medical Care Instructions (IC-39.10) explicitly prohibit pregnancy testing as a pre-employment requirement, a practice confirmed through interviews with female workers and internal consultations. Additionally, procedures for temporary relocation of pregnant employees ensure safe working conditions, as demonstrated by documented cases where pregnant workers were reassigned to less physically demanding roles with full maternity leave benefits. The Occupational Risk Identification and Control Procedure (PC-02) mandates special measures for women, including restrictions on agrochemical handling and load limits in compliance with local legislation. Evidence indicates that these</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			<p>policies are consistently applied, reinforcing the company's commitment to non-discrimination and occupational health for vulnerable groups.</p>	
6.1.5 (C)	<p>A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p>		<p>Exportadora del Atlántico has established gender committees in two operational areas, guided by a formal procedure that promotes gender equity and supports women's development. The procedure outlines biannual meetings and the creation of work plans. Training sessions were conducted in 2025 on gender awareness and violence prevention.</p> <p>However, there is limited evidence of committee activities during 2024. In Aguán, a meeting was held in December to define future actions, but follow-up was not documented in the 2025 schedule. In Lean, no activity plan was found for 2024, though a new plan was developed in January 2025 and implemented. Supporting</p>	<p><input type="checkbox"/> Conform</p> <p><input checked="" type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			documentation includes meeting minutes and the 2025 work plan.	
6.1.6	There is evidence of equal pay for the same work scope		<p>The company has a salary, compensation and benefits policy that defines how salaries and incentives are administered, with the aim of attracting and maintaining staff.</p> <p>This policy establishes criteria for setting salaries and for applying payments for productivity in agricultural activities, allowing workers to obtain income higher than the minimum wage.</p> <p>In the event that a worker does not reach the legal minimum, the company makes the necessary adjustments.</p> <p>The payment vouchers include the basic information of the worker, the accrued values, deductions and the total to be received.</p> <p>In the review of contracts and payment receipts, it was verified that equal remuneration is granted for the same type of work. Several forms corresponding to different positions were also reviewed to confirm the application of these guidelines.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

Criterion 6.2:
 Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent



living wages (DLW)			
6.2.1 (C)	<p>Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.</p>	<p>The company ensures compliance with labor laws and transparency in hiring and payment.</p> <p>Hiring and Documentation</p> <p>All employees are hired directly by the company through a written contract.</p> <p>All legal and contractual documentation is available in Spanish, and employees are confirmed to understand their employment conditions.</p> <p>Salary documentation was verified, clearly detailing salary, deductions, and payment periods.</p> <p>Training and Communication</p> <p>The company conducts outreach activities to ensure staff are aware of internal procedures, as evidenced by attendance records.</p> <p>Training on the Human Capital Management procedure (PC-05) is provided to staff across various functions and areas, as evidenced by attendance records from different dates and locations.</p> <p>These trainings involve employees at various levels, including operational, field, phytosanitary control, and administrative staff.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



<p>6.2.2 (C)</p>	<p>Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members</p>	<p>The review of employment documents showed that accurate compensation information is provided and that contracts are written in Spanish.</p> <p>The company uses a pay scale that considers employee seniority and production volume to determine the guaranteed legal minimum wage.</p> <p>The review of pay stubs confirmed that equal pay is maintained for the same scope of work, with any differences in pay being the result of each employee's individual performance.</p> <p>Payment of the legal minimum wage is guaranteed. The employees are hired directly by Exportadora del Atlántico through a written contract.</p> <p>The employment documents of 18 employees were verified and evidence was found of individual contracts of an open-ended nature or for a fixed period, which include clauses on salary, hours, and obligations. Pay stubs were also reviewed, detailing earnings (including overtime) and deductions.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements	-	<p>During the onboarding process for new employees, documentation is shared regarding compensation and working conditions, including work hours and location.</p> <p>The Human Resources department keeps a record of overtime hours worked by shift workers. In the field and at the processing plants, payment is made by the hour, including overtime pay when applicable.</p> <p>Disabilities and Suspensions Human Resources reported that in cases of common illness, support is available from the Honduran Social Security Institute (IHSS).</p> <p>In cases of suspension from work, the IHSS determines the duration and covers the employee's pay.</p> <p>Once the employee is discharged, the company resumes payment.</p> <p>The IHSS formalizes the suspension through a document.</p> <p>Employment Records Identified The following employment records and communications were identified:</p> <p>Maternity:</p> <p>Documents were found evidencing the management of maternity leave,</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>including a medical certificate, a temporary disability certificate, and proof of subsidy coverage.</p> <p>Dismissal: Dismissal records were reviewed, including the medical evaluation order, the labor conciliation certificate (based on Code 379 of the Honduran Labor Code), and the receipt for payment of labor rights (settlement).</p> <p>Vacation: Records of vacation requests and receipts were verified, including a "Payroll Change" form signed by management and the employee, and a time profile record.</p>	
6.2.4 (C)	<p>The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to</p>		<p>The company provides housing facilities for employees and interns across its operations, including cabins and apartment complexes with adequate living conditions and access to basic services. Medical support includes monthly visits by an on-site doctor, permanent nursing assistants, a 24/7 clinic, and an ambulance, complemented by agreements with local hospitals and health insurance coverage for all permanent employees. Education</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



	upgrade the infrastructure		<p>benefits include vouchers for employees' children and training on early childhood education. Well-being programs feature psychosocial support, extended parental leave, and recognition initiatives for loyalty and operational excellence. In December 2024, an MPI survey identified vulnerabilities such as financial education gaps and housing safety concerns, informing targeted actions. Field verification confirmed housing compliance with safety and hygiene standards, while water quality monitoring is conducted biannually by a certified laboratory in accordance with national regulations. Recent analyses showed compliance with legal standards, except for one instance of elevated anaerobic bacteria at Lean Mill, which is under follow-up.</p>	
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		<p>Exportadora del Atlántico promotes workers' access to adequate and affordable food through multiple initiatives. Both Aguán and Lean oil mills offer food services where employees can purchase meals, and the company subsidizes costs at its internal cafeteria, which employs 12 staff and is monitored by the occupational health department. For employees living in camps, weekly</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			<p>cooking services are provided, and commissaries supply essential goods at grocery store prices, with payroll deduction options for convenience. Field observations and worker interviews confirmed the availability and affordability of these services. Additionally, the company conducts regular training on healthy eating and food safety, supported by medical professionals, with documented sessions covering topics such as balanced diets, hygiene, and chemical management in food areas.</p>	
6.2.6	<p>A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p>PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist</p>		<p>The company has evaluated the current salary it pays its direct staff, which is documented in the "Current Salary Calculations" from January to December 2024 for its mills and farms in Aguan and Lean.</p> <p>This assessment covered 100% of operational staff, including 912 agricultural workers and 452 mill workers.</p> <p>The company offers a series of corporate benefits that complement the salary.</p> <p>The company pays the legal minimum wage and, according to the results of its calculation, consistently remunerates</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			above this threshold.	
6.2.7	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal		<p>The internal policy (Recruitment, Selection and Hiring, August 1, 2024, establishes procedures for the hiring of temporary workers by levels.</p> <p>In practice, the company mainly uses full-time employment with permanent term contracts for essential activities such as harvesting. The use of casual and temporary labor is limited only to jobs that are inherently temporary or seasonal.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 6.3: The unit of certification respects the rights 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				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented	A published statement recognising freedom of association and right to collective bargaining in Spanish is available in the Corporate sustainability policy, "Política corporativa de sostenibilidad", is available in https://www.dinant.com/noticias/politica-corporativa-de-sostenibilidad/ , it is also available in the dashboard of each site. Section 1.5 explains that the company respects the right of assembly and free association of its employees.	<p>The company has publicly recognized the right to freedom of association and collective bargaining in its Corporate Sustainability Policy, available online and at operational sites. Section 1.5 affirms respect for employees' rights to assembly and free association. Elections for worker representatives in five Health and Safety (H&S) committees—three in Aguán and two in Lean—were conducted in 2024 through documented and secret ballots.</p> <p>Non-Conformity</p>	<input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



		<p>Organize the elections of workers' representatives participating in the three H&S committees for Aguan zone and the two H&S committees for Leán zone. There are five H&S committees in the scope of the audit. During the interviews with the workers, it was confirmed that in 2024 the current representatives were elected by documented and secret ballot.</p> <p>Non-conformity</p> <p>The statement on freedom of association and the right to collective bargaining, published in various policies and internal work regulations, has not been understood by a large part of the workforce.</p> <p>The statement on freedom of association and the right to collective bargaining is evident in the following documents, which are published in different areas of the company and on its website, and which present the definition of the concept with different scopes:</p> <ul style="list-style-type: none"> · The human rights policy states that "At DINANT, we respect our employees' right to freedom of association and assembly. We implement this through 	<p>Despite the presence of formal statements in various policies and training materials, a significant portion of the workforce does not fully understand the concept of freedom of association and collective bargaining. Interviews revealed limited awareness among employees in both Aguán and Lean zones. While the company communicates these rights through internal regulations and meetings, further efforts are needed to ensure comprehension and effective implementation.</p> <p>Supporting Evidence</p> <ul style="list-style-type: none"> - Policy documents and training materials - Interviews with Human Capital and workers - Records of committee elections and management meetings - Survey results indicating low understanding among employees. 	
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		<p>the Internal Work Regulations applicable to each of the company's operating sites."</p> <ul style="list-style-type: none"> · The corporate sustainability policy states that "Dinant respects the right to freedom of association and peaceful assembly." · Internal work regulations: Dismissing or harming employees in any way because of their political affiliation or participation in lawful union activities. · Training material on internal work regulations: The rights of all personnel to form and join unions of their choice and to engage in collective bargaining are respected. · In the aide-memoire of the last two management meetings at the Aguan extraction plant, it is noted that workers were informed that the company respects the freedom of association of its employees, which is mentioned in the Human Rights Policy, such as belonging to groups with specific purposes. The company does not exert any influence on political, religious, or cultural convictions, or on social activities and groups that employees may form and find of interest. It also states that the members of the Joint Committee are 		
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		<p>employee representatives, elected by the employees. Cultural activities or social groups that employees may form and find interesting. It also indicates that the members of the Joint Committee are employee representatives, elected by the employees.</p> <p>Evidence</p> <ul style="list-style-type: none"> - Interview with Human Capital: They indicate that the employee representatives elected to the Joint Committee are also representatives who deal with labor issues. The general regulations on preventive measures for occupational accidents and diseases specify in Chapter VI, "Joint Health and Safety Committees." <i>Art. 11 - "The health and safety committee is a body that promotes and monitors health and safety rules and regulations within the company and will therefore not deal with matters relating to the contractual-labor relationship itself; personnel, disciplinary, or union issues will be dealt with in other instances."</i> - Interviews on farms and at the extraction plant. - Aguan: 60 (44 do not understand the concept, which is equivalent to 74%). - Lean: 30 (16 do not understand the 		
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		<p>concept, which is equivalent to 54%).</p> <ul style="list-style-type: none"> - Interviews with gender committees and joint committees <p>Lean and Aguan: 50 (80% of those who responded to the interview).</p> <ul style="list-style-type: none"> - Training records of freedom of association: <p>30/01/2025, 155 workers of oil mill and farms.</p>		
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request</p>	<p>The company does not have a union. Minutes of meetings between the manager with workers representatives of Joint Commission on Occupational Health and Safety are available in Spanish upon request. The workers' representatives on this committee are elected by ballot from among the workers themselves, the mainly deal with H&S issues, but this committee also deals with issues related to working conditions and workers right.</p> <p>The minutes made readily available to employees, it was confirmed during the workers interviews.</p>	<p>The company does not have a union. Minutes of meetings between the manager with workers representatives of Joint Commission on Occupational Health and Safety are available in Spanish upon request. The workers' representatives on this committee are elected by ballot from among the workers themselves, the mainly deal with H&S issues, but this committee also deals with issues related to working conditions and workers right.</p> <p>The minutes made readily available to employees, it was confirmed during the workers interviews.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.3.3	<p>Management does not interfere with the formation or operation of registered unions/ labour organisations or</p>	<p>The company's management does not interfere in the organization and functioning of the worker</p>	<p>The company's management does not interfere in the organization or function of worker representatives. Both</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	<p>associations, or other freely elected representatives for all workers including migrant and contract workers</p>	<p>representatives.</p> <p>According to the attendance lists for the workers' meeting on September 18 at AGROIDVASA, to elect worker representatives, no management personnel were recorded.</p> <p>During interviews with workers, they stated that the election is conducted solely by workers in an assembly, with no interference from management.</p> <p>Evidence:</p> <ul style="list-style-type: none"> - Attendance list for the workers' assembly. - Interviews with workers. 	<p>attendance records from the election and interviews with workers confirm that the selection process is conducted solely by the employees themselves in an assembly, without any management presence. This shows a clear separation and independence of the worker representatives.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
<p>Criterion 6.4: Children are not employed or exploited.</p>				
<p>6.4.1</p>	<p>A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements</p>	<p>The Certification Unit implements the "Política de derechos humanos 2025". human rights policy 2025, which encompasses all operations of Exportadora del Atlántico, where it declares its commitment to not using child labour.</p> <p>In the review of the human rights policy, point 3 establishes that DINANT adheres to what is stated in ILO Convention 138 and in the United Nations Convention on the Rights of the Child. Through its Recruitment,</p>	<p>The Certification Unit has a "Human Rights Policy 2025" that prohibits child labor in all its operations, aligning with ILO Convention 138. The company's recruitment policy ensures no minors are hired directly. Furthermore, the unit monitors its supply chain to ensure suppliers also adhere to the prohibition of child labor and uphold children's rights.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



		<p>Selection, and Hiring Policy (PO-05.01), DINANT does not employ or hire minors in any of its processes and locations where it operates.</p> <p>The company commits to follow up and monitor to ensure that those included in its supply chain uphold the prohibition of child labour and the protection of children's rights.</p> <p>Evidence:</p> <ul style="list-style-type: none"> - Human rights policy 2025. - Observation during plantation tour. - Interview with workers. 		
6.4.2 (C)	<p>There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure</p>	<p>Exportadora del Atlántico does not hire underage personnel, as established by the "Política de Reclutamiento, Selección y Contratación (PO-05.01)". Recruitment, Selection, and Hiring Policy (PO-05.01). In the interviews with workers in the 7 farms sampled, the interviewees stated that the company does not hire anyone under 18 years old; they know this from the training they have received, and they have not observed underage personnel. During the tour of the plantations, no underage workers were observed.</p> <p>Likewise, the employment contracts of</p>	<p>Exportadora del Atlántico adheres to its policy of not hiring underage personnel. Interviews with workers across seven sampled farms confirmed they are aware of the company's policy and have never seen anyone under 18 working there. This was further verified during on-site tours, where no underage workers were observed.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



		<p>workers were consulted based on a random sample, and personnel were interviewed in the field as reported in indicator 6.2.2.</p> <p>Evidence:</p> <ul style="list-style-type: none"> - Recruitment, Selection, and Hiring Policy (PO-05.01). - Interview with workers - Observation during plantation tour. 		
6.4.3 (C)	<p>Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.</p>	<p>No personnel under 18 years of age is hired, according to the Recruitment, Selection, and Hiring Policy (PO-05.01). It prohibits the hiring of minors for the company's tasks.</p> <p>The hiring policy references the human rights policy and the sustainability policy, where the non-hiring of minors is described.</p> <p>In interviews with workers from the 7 farms in the sample, the respondents stated that the company does not hire anyone under 18 years old; they know this from the training they received and have not observed any underage personnel.</p> <p>During the tour of the plantations, no minors were observed working.</p> <p>Evidence:</p>	<p>The company's Recruitment, Selection, and Hiring Policy, which explicitly prohibits hiring personnel under 18 years of age. The policy aligns with the organization's Human Rights and Sustainability policies, reinforcing the commitment to prevent child labor. Evidence was gathered through document review, worker interviews across seven farms, and direct observation during plantation tours. All interviewed workers confirmed awareness of the policy through training and reported no presence of minors. Field observations corroborated these statements, as no underage individuals were found performing tasks. The findings indicate full adherence to internal policies and international labor standards regarding age requirements.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



		<ul style="list-style-type: none"> - Recruitment, Selection, and Hiring Policy (PO-05.01). - Interview with workers - Observation during plantation tour. 		
6.4.4	<p>The unit of certification demonstrates communication about its ‘no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live</p>	<p>The “política de derechos humanos 2025 y política de sostenibilidad”, human rights 2025 and sustainability policy, which refers to the non-employment of young workers, has been communicated to managers, coordinators, workers, and communities in general. According to the attendance records for communities and stakeholders FPC-05.36, the socialization of the sustainability policy was evidenced to communities of: Mataras, El Retiro, Arizona, and the dock, in the months of March and April 2025. During a tour of administrative facilities and warehouses of the farms, the sustainability and human rights policy was observed to be published, and the interviewed workers stated that the company does not hire underage workers.</p> <p>Evidence:</p> <ul style="list-style-type: none"> - Attendance record of representatives from communities FPC-05.36, from March and April 2025. - Observation during the tour of 	<p>The company's human rights and sustainability policy, which prohibits hiring young workers, has been effectively communicated to stakeholders. Attendance records confirm the policy was socialized with local communities in March and April 2025. Additionally, the policy is publicly displayed in company facilities, and interviewed workers confirmed their awareness of and adherence to the rule against underage employment.</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



		infrastructure.		
Criterion 6.5:				
Policies and procedures in place to protect workers' rights.				
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		<p>Dinant has two corporate policies, both valid until February 28, 2025:</p> <ul style="list-style-type: none"> - Corporate Human Rights Policy: Establishes the prohibition of any type of violence, including harassment, threats, and intimidation, by anyone associated with business activities. - Corporate Sustainability Policy: Indicates that any act of violence, direct or indirect, verified against employees may be grounds for dismissal, following the company's legal and standardized procedures. <p>Training sessions have been held to communicate these policies to both communities and internal employees.</p> <ul style="list-style-type: none"> • Sessions were held with representatives of the Hicaque, El Edén, and El Astillero communities in March and April 2025. Topics covered included Human Rights and Sustainability policies. • Internal Employee Training: Training sessions were held on February 28, 2025, for staff from various areas (warehouse and laboratory assistants, 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>quality control and environmental management supervisors, fruit harvesters, and loaders).</p> <p>Topics included the Sustainability Policy, the Code of Ethics, and the protocol for handling sexual harassment.</p>	
6.5.2 (C)	<p>A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce</p>		<p>The company has highlighted two key policies, effective until February 28, 2025, that address the prohibition and consequences of violence:</p> <ul style="list-style-type: none"> • The Corporate Human Rights Policy involved in business activities. • The Corporate Sustainability Policy establishes that any verified act of violence by employees, whether direct or indirect, may be grounds for dismissal after following internal procedures. <p>The implementation of these policies has been demonstrated through training sessions for various stakeholders:</p> <ul style="list-style-type: none"> • Sessions were held in March and April 2025, focusing on the sustainability policy, the Code of Ethics, and handling of sexual harassment cases. <p>Participants: Included warehouse, laboratory, supervisory, and environmental management personnel, as well as harvesting and fruit loading personnel.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified		<p>Company management has demonstrated that it has addressed the needs of new mothers, as verified through document reviews and interviews with employees.</p> <p>Evidence:</p> <ul style="list-style-type: none"> Workshop for Mothers (March 14, 2025): A "Lean Mothers" workshop was held, covering topics such as pregnancy stages and care. <p>Needs Meeting (November 28, 2024): Several needs were identified for new mothers at the Aguán site, including: Having a lactation room with permission to bring and care for babies. Improving the distance from the lactation room to the workplace. Eleven employees from various positions (e.g., picker, production supervisor, nurse) participated.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		The company has a documented mechanism for managing requests, complaints, suggestions, claims, and acknowledgments, called the Requests, Complaints, Suggestions, Claims, and Acknowledgments Mechanism	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>(PQSR²).</p> <p>Requests (PQSR²) can be submitted in person, anonymously, or directly through immediate supervisors.</p> <p>Once the PQSR² is submitted to the appropriate department, the department has 22 business days to complete the investigation, take appropriate action, and issue a formal response.</p> <p>If the resolution requires more than 22 days (for example, due to investments or corporate decisions), the requester must be notified with the status "IN PROCESS," including an action plan with specific closing dates.</p> <p>All events are recorded in a PQSR matrix. In 2024: 22 PQSR² were recorded (two of them anonymous). Four of these requests are still in the process of implementing action plans, and the petitioners have been informed of the progress.</p> <p>In 2025: Four events were received, and all were closed within the stipulated 22-day timeframe.</p>	<p><input type="checkbox"/> Not Applicable (justification required)</p>
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Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.				
6.6.1 (C)	All work is voluntary and following are prohibited: <ul style="list-style-type: none"> • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages 		During interviews at plants and farms, it was confirmed that work is voluntary and that workers do not face abusive practices such as document retention, improper charges, contract substitution, forced labor, or wage withholding. Employees can resign without penalty, overtime is voluntary, and they receive copies of their employment contracts. To terminate the contract before its expiration, workers must send a signed letter, as established in the internal human resources management procedure.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		The company has applicable procedures for permanent, temporary, and migrant employees. Temporary hiring is based on specific needs and occasional duties. Non-discrimination based on ethnic origin, nationality, religion, disability, gender, sexual orientation, gender identity, union affiliation, political affiliation, or age is guaranteed, promoting equal opportunities. Contract substitution is prohibited, ensuring transparency and respect for	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>labor rights.</p> <p>There are guidelines that regulate expenses associated with international or internal transfers, applicable to middle and senior management.</p> <p>The company covers migrant workers' accommodations based on country-specific rates, as well as travel expenses for their families (spouse and children).</p>	
<p>Criterion 6.7: Appropriate health and safety measures are in place.</p>				
6.7.1 (C)	<p>The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded</p>		<p>Dinant has formally designated health and safety personnel across its operations, ensuring structured oversight of workplace safety. These roles are supported through regular meetings with senior management to address key topics such as accident prevention, risk awareness, unsafe condition reporting, and health programs covering respiratory, ergonomic, dermatological, auditory, and psychosocial assessments, as well as protocols for antivenom, cholinesterase testing, and reproductive health. Emergency preparedness discussions include fire response, first</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			<p>aid, spill management, and emergency equipment. While meetings have been held in different operational zones, participation records for some sessions are pending, and a scheduled meeting between general management and workers has not yet taken place. Overall, the company demonstrates a proactive approach to health and safety governance, though some documentation and engagement gaps remain.</p>	
6.7.2	<p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p>		<p>Dinant has a structured emergency preparedness and response system that includes procedures for safety inspections, emergency drills, accident investigation, and medical emergencies, supported by first aid protocols and health service mapping. The company collaborates with health institutions to provide medical care and medications, and uses standardized forms for incident reporting and case review. Corrective actions such as training and updates to risk matrices are implemented following investigations, which also address commuting accidents and specific hazards like snake bites. First aid kits are categorized by operational needs, though audits revealed gaps in</p>	<p> <input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>



			emergency equipment for certain areas and inconsistencies in accident data reporting. Continuous improvements focus on compliance, documentation, and risk mitigation.	
6.7.3 (C)	Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		During the site walkthrough of Dinant's Lean and Aguan operations, it was confirmed that workers consistently use appropriate personal protective equipment (PPE), which is provided free of charge and replaced at no cost when damaged. PPE delivery records were reviewed for selected workers in both Aguan (e.g., sterilization and press operator roles) and Lean Mill (9 workers), confirming documentation of PPE type, quantity, delivery date, and signatures. Additionally, the correct use of earmuffs was verified through the 3M technical datasheet, and sanitation facilities were confirmed to be available for pesticide applicators, ensuring compliance of the indicator.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law		Dinant's Lean and Aguan operations have a structured system for managing workplace accidents and emergencies. Workers receive appropriate medical care through the company clinic or authorized providers, with disability	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



	does not offer protection		<p>leave granted based on medical evaluation. Twelve cases were reviewed, all showing proper medical attention and documentation. At the Aguan farm clinic (Agroindvasa site), staff confirmed they are authorized to provide care and issue disability leave under a formal agreement with IHSS. This agreement enables the clinic to operate as a primary care provider, supplying diagnostics, treatment, and medication, supported by monthly pharmaceutical allocations and the ability to issue up to 10 days of disability leave.</p>	<input type="checkbox"/> Not Applicable (justification required)
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		<p>No fatalities have been reported in either the Lean or Aguan operations, including the oil mills and farm sites. The Lost Time Accident (LTA) rate for the oil mill is calculated monthly based on the number of exposed workers, total hours worked, number of occupational accidents, and the resulting lost workdays.</p> <p>The annual reported by the mill sector is:</p> <ul style="list-style-type: none"> - Lost time injuries: 13 - Total hours worked: 437936 - Resulting in a lost time injury frequency rate of 30. 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			The annual reported by the farm has resulted on a lost time injury frequency rate of 18	
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Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment

Criterion 7.1:

IPM plans are implemented and monitored to ensure effective pest control.

7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.	-	Exportadora del Atlantico implements an Integrated Pest Management (IPM) plan to control various pests like weevils and other insects. The plan's goal is to maintain pest levels at an economically viable point using a combination of cultural, biological, and chemical methods. Monitoring is conducted monthly to inform management decisions based on critical levels. For specific pests, such as the red ring vector and the <i>Opsiphanes cassina</i> , traps are strategically used, with the density adjusted according to capture rates. This proactive approach helps manage pests effectively and was confirmed by on-site observations of traps.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed	-	The production unit avoids introducing invasive plants and manages Kudzu (<i>Pueraria phaseleoides</i>) as a controlled	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	areas, unless plans to prevent and monitor their spread are implemented.		cover crop for soil improvement. The company uses manual machete control and monitors its growth every two months to ensure it doesn't spread. On-site visits and record reviews confirmed that the Kudzu is being managed effectively according to the established procedure.	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]	-	Exportadora del Atlántico has a strict, well-documented policy against using fire in its operations. Both its "Sustainability Policy 2025" and its Integrated Pest Management plan explicitly prohibit burning for any reason. This no-burn policy was verified during an on-site tour of the plantations, where no evidence of fire use was found. Interviews with workers also confirmed that the practice is strictly forbidden.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.	-	the unit justifies pesticide use based on monitoring results to control pests and diseases. The company's Integrated Pest Management (IPM) plan dictates that agrochemical applications must be based on a review of these monitoring records. Evidence includes tracking nutritional disorders, weevil populations via pheromone traps, and red ring	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			disease, with a detailed record-keeping system for each. This shows that treatments are not random, but instead are strategically applied based on verified needs to maintain pest levels.	
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.	-	The Certification Unit fails to properly record the amount of active ingredient per hectare for pesticide applications. Although the company has records for pesticide use and application, on-site reviews revealed inconsistencies. In multiple instances at farms like AGROINDVASA and Cayuco, records showed the amount of commercial product applied, but not the specific volume of the active ingredient per hectare. This was confirmed by personnel, indicating a systematic failure to document a key metric for effective and safe pesticide use, despite having the necessary forms in place.	<input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		Exportadora del Atlántico is effectively implementing its pesticide reduction plan as part of its Integrated Pest Management strategy. The plan focuses on promoting beneficial insects, using cover crops, and employing monitoring traps to reduce reliance on chemicals. The company has already seen significant success, achieving an	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			11.69% reduction in kilograms of product per hectare in 2024 compared to its 2023 baseline, successfully beating its target	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.	-	Exportadora del Atlántico avoids preventive pesticide use, as confirmed by its Integrated Pest Management plan. The company's policy dictates that agrochemicals are only applied after a pest is identified, monitored, and its economic impact analysed. Records and worker interviews confirmed that this non-preventive, reactive approach to pest control is being followed in the field.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:</p> <p>a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why</p>	-	Exportadora del Atlántico does not use pesticides from WHO categories 1A and 1B, or those listed in the Stockholm or Rotterdam Conventions. A review of the company's authorized agrochemical list and application records confirms that these highly hazardous products are not present. The company's use is limited to approved pesticides, such as glyphosate, which are not in the most dangerous categories.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	<p>there is no other less hazardous alternative</p> <p>d) What is the process to limit the negative impacts of the application 7.2.5</p> <p>e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.</p>			
7.2.6 (C)	<p>Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.</p>		<p>All workers who handle pesticides have received training in rational pesticide management delivered by a qualified agricultural engineer. Attendance was recorded, and the training covered safe handling practices to ensure compliance with health and safety requirements.</p> <p>For plantations where pesticide applicators rotate, the entire team has also been trained, and participation records are maintained.</p> <p>In addition to training, all pesticide handlers are provided with personal protective equipment (PPE) free of charge, in accordance with the safety data sheets of the products applied. The PPE includes rubber boots, gloves, safety glasses, coveralls, and respirators with filters. Handover of this equipment is formally documented to ensure full compliance with</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			occupational safety requirements.	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.	-	The unit's designated agrochemical storage areas meet safety and national regulatory requirements. The company's procedures for handling, storing, and mixing pesticides are clearly defined and followed. Inspections of the central warehouse and other facilities confirmed they are secure, well-ventilated, and organized, with products properly stored and access limited to authorized personnel.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.	-	Exportadora del Atlántico effectively manages and disposes of empty agrochemical containers as per its solid waste management plan. The company treats this as hazardous waste, requiring them to be triple-washed and perforated before being stored in a secure, exclusive area. They are then disposed of through an authorized manager, with records showing a significant quantity was delivered to the "Campo Limpio" program in February.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available.	-	Based on the audit findings, Exportadora del Atlántico has a documented prohibition on aerial fumigation. The	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		company has not performed this practice, and instead, it manages pests with targeted land-based applications. Both management and farm workers confirm that aerial fumigation has not occurred.	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		<p>Exportadora del Atlántico S.A. conducts annual medical surveillance of all workers who handle pesticides. The examinations are performed by a specialized clinical laboratory.</p> <p>During the verification process, it was confirmed that:</p> <ul style="list-style-type: none"> All workers interviewed stated that they participated in the annual medical examinations. Sixteen medical records were reviewed for workers from various plantations, including areas with rotating groups of applicators. <p>The medical results confirmed that the workers are fit to continue their work related to pesticide application.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		<p>Exportadora del Atlántico S.A. has implemented controls to ensure that no minors handle pesticides in its operations.</p> <p>During the document review and</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>interviews conducted, it was confirmed that:</p> <p>The certification unit does not hire minors for activities related to pesticide application.</p> <p>Sixteen national identification documents of workers on different plantations were verified, confirming that all applicators are over 18 years of age.</p>	<input type="checkbox"/> Not Applicable (justification required)
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Criterion 7.3:

Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner

7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.	-	<p>The audited unit follows Instruction I-08.0 for comprehensive solid waste management, which addresses domestic, recyclable, organic, and hazardous materials. The instruction details separation, disposal, recording, and service providers. The company also emphasizes waste prevention through the "reject, reduce, reuse, recover" principles. This is supported by a robust management plan that identifies waste sources, outlines collection and handling processes, and ensures hazardous waste is disposed of by an authorized provider</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	-	<p>The organization manages waste in accordance with Instruction I-08.01, version 8, for farms and mills, ensuring proper segregation and disposal practices. Organic waste such as rachis and pruning residues is incorporated into the soil, while hazardous waste (e.g., oils) and agrochemical containers are handled through designated areas and sent to authorized collection centers. Clinics maintain separate containers for hospital and hazardous waste, and farms near the Lean mill operate composting systems. Non-recyclable waste is managed through licensed service providers, including the Clean Field Program (SENASA Agreement No. 004-2020). At the extraction plant, ecological points and centralized storage areas were observed for temporary waste holding before final disposal. Evidence reviewed includes waste management reports from Servicios Ambientales de Honduras (June 2024), municipal authorizations for landfill disposal (March 26, 2025), training records, and worker interviews confirming compliance with established procedures</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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7.3.3	The unit of certification does not use open fire for waste disposal.	-	<p>Based on the provided audit information, Exportadora del Atlántico has a company-wide prohibition on using fire for any activity.</p> <p>This includes land preparation, replanting, and waste disposal. The company's sustainability policy and Integrated Pest Management instructions explicitly ban the practice. On-site observations and interviews with workers confirmed that fire is not used on any of the farms, demonstrating full compliance with the company's strict no-burn policy</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.	-	<p>Based on the provided audit information, Exportadora del Atlántico manages soil fertility by following specific guidelines and using results from soil and foliar analyses. Their practices, outlined in the Crop and Harvest Management Instruction, prioritize the use of various organic sources such as pruned leaves, rachis, and compost. On-site observations confirmed the implementation of these practices, with pruned leaves being left in the field and organic matter being incorporated into the soil, which also aids in mechanical weed control.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.	-	<p>Exportadora del Atlántico bases its fertilization plan on scientific data, using results from regular soil and foliar analyses.</p> <p>They conduct foliar analysis annually and soil analysis every three years to monitor soil fertility and crop health. The audit confirmed recent foliar analysis results from July 2024 for several farms. Additionally, the company performs nutritional content analysis on organic materials like rachis and compost, with the next soil analysis scheduled for 2025.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.	-	<p>The certified unit implements a nutrient recycling strategy by using organic materials like rachis, compost, ashes, and effluents from the extraction plant. Observations confirmed the application of these materials on the sampled farms. Physical fertilizers are also applied based on soil and foliar analysis results. The company maintains a composting plant and keeps detailed records of the application of these recycled nutrients and fertilizers.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		<p>Exportadora del Atlántico keeps detailed records of all fertilizer applications, both inorganic and organic, using their specific internal code. The audit confirmed numerous records, including applications</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>of physical fertilizers like 18-46-0, KCL, and urea on multiple farms. Additionally, reports for fertigation and composting applications from 2024 and 2025 were reviewed, demonstrating a consistent and traceable system.</p>	<p><input type="checkbox"/> Not Applicable (justification required)</p>
<p>Criterion 7.5: Practices minimise and control erosion and degradation of soils</p>				
<p>7.5.1 (C)</p>	<p>Maps identifying marginal and fragile soils, including steep terrain, are available.</p>	<p>The company has a document titled “Soil Management Plan” (I-33.03 edition 07 dated March 1, 2025) which uses four parameters to classify fragile and/or marginal soils, namely pH below 4 or above 8, soils with a sand content greater than 80%, land with a slope greater than 25%, and soils with organic matter content less than 0.6%.</p> <p>According to the document “Luc Analysis verification result document” prepared by Geospatial Company – AGP 10/12/2021 section 2.3 “Prohibited areas,” there is no land with slopes greater than 25 degrees in the plantations.</p> <p>Soil analyses carried out in 2022-2024, which have been consolidated in the document “Physical and chemical characteristics of Aguan and Lean soils” (no code), show that there are no fragile or marginal soils in the plantations</p>	<p>The company has a soil management plan that classifies fragile soils according to four criteria: extreme pH (less than 4 or greater than 8), sand content greater than 80%, slopes greater than 25 degrees, and low organic matter content (less than 0.6%). A geospatial analysis confirmed that there are no slopes greater than 25 degrees and no fragile or marginal soils are present in the plantations audited.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



		<p>audited.</p> <p>Based on the above data, the company has identified the “fragile soil pH maps” on a scale of 1:10,000 and the “fragile soil % sand map” on a scale of 1:10,000, updated in February 2025.</p>		
7.5.2	There is no extensive replanting of oil palm on steep terrain.	<p>According to the document “Luc Analysis verification result document” prepared by Geospatial Company – AGP 10/12/2021 section 2.3 “Prohibited areas,” there are no plots with slopes greater than 25 degrees in the plantations. This verification applies to both the Lean and Aguan zones.</p>	<p>According to the document review, the certification unit has reviewed the pending information and concluded that there is no steep terrain</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.	<p>According to the document “Luc Analysis verification result document” prepared by Geospatial Company – AGP 10/12/2021 section 2.3 “Prohibited areas,” there are no plots with slopes greater than 25 degrees in the plantations.</p> <p>it was also verified that there are no new plantings.</p>	<p>According to the document review, the certification unit has reviewed the pending information and concluded that there is no steep terrain and that no new planting has been carried out.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



Criterion 7.6:
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.

7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		<p>The company has soil texture maps for all plantations, which identify the types of soils present in each area. These maps show variations such as clay, clay loam, loamy clay, sandy loam, silty clay, and silty loam, depending on the plantation. According to geospatial verification, none of the plantations have plots with slopes greater than 25 degrees. In addition, soil analyses carried out between 2022 and 2024 confirmed that no fragile or marginal soils are present in the evaluated plantations.</p> <p>Based on these results, the company has also developed detailed fragile soil maps at a scale of 1:10,000, including pH distribution and sand percentage, to strengthen monitoring and management of soil conditions.</p> <p>This information supports proper land use planning and sustainable soil management practices across all plantations.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		<p>Soil analyses confirmed that there are no fragile or marginal soils in the evaluated plantations. These studies consolidated the physical and chemical characteristics of the soils, demonstrating that conditions are adequate for sustainable agricultural management.</p> <p>Based on these results, the company prepared detailed maps at a scale of 1:10,000, including fragile soil pH maps and fragile soil sand maps, which allow precise monitoring and the implementation of conservation practices to maintain soil health.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		<p>Exportadora del Atlántico S.A. has updated technical guidelines that regulate the design, construction, and maintenance of agricultural infrastructure on its farms. These guidelines cover key elements such as roads, drainage systems, and river containment structures.</p> <p>In addition, the company has supplementary documentation detailing the infrastructure inventory in different operational areas. These documents include information on:</p> <ul style="list-style-type: none"> • Types of drainage systems built 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>and maintained (natural, collectors, primary, secondary).</p> <ul style="list-style-type: none"> • Agricultural roads developed. • Assigned budgets, actual execution, variations, and levels of compliance. • Technical standards applied in agricultural engineering and management. 	
<p>Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.</p>				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		<p>Exportadora del Atlántico S.A. has a technical procedure for new plantations, which establishes guidelines for the implementation of new cultivation areas. Within this procedure, the establishment of new plantations on peat soils is expressly prohibited.</p> <p>According to the documentary analysis of soil analyses and interviews:</p> <ul style="list-style-type: none"> • The certification unit does not have peat soils, according to the technical soil document. • No new plantations have been established, which was verified through documentary review, field visits, and interviews with operational and technical 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			personnel.	
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		<p>Exportadora del Atlántico S.A. has a technical procedure for new plantations, which establishes guidelines for the implementation of new cultivation areas. Within this procedure, the establishment of new plantations on peat soils is expressly prohibited.</p> <p>According to the documentary analysis of soil analyses and interviews:</p> <ul style="list-style-type: none"> • The certification unit does not have peat soils, according to the technical soil document. • No new plantations have been established, which was verified through documentary review, field visits, and interviews with operational and technical personnel. <p>The company has formally reported the absence of peat soils to the RSPO using the official inventory format: RSPO - Peat Inventory Template (second submission).</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		Exportadora del Atlántico S.A. has a technical procedure for new plantations, which establishes guidelines for the	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			<p>implementation of new cultivation areas. Within this procedure, the establishment of new plantations on peat soils is expressly prohibited.</p> <p>According to the documentary analysis of soil analyses and interviews:</p> <ul style="list-style-type: none"> • The certification unit does not have peat soils, according to the technical soil document. • No new plantations have been established, which was verified through documentary review, field visits, and interviews with operational and technical personnel. <p>The company has formally reported the absence of peat soils to the RSPO using the official inventory format: RSPO - Peat Inventory Template (second submission).</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>
7.7.4 (C)	A documented water and ground cover management programme is in place.		<p>Exportadora del Atlántico S.A. has a technical procedure for new plantations, which establishes guidelines for the implementation of new cultivation areas. Within this procedure, the establishment of new plantations on peat soils is expressly prohibited.</p> <p>According to the documentary analysis of soil analyses and interviews:</p> <ul style="list-style-type: none"> • The certification unit does not have peat soils, according to the technical soil 	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>



			<p>document.</p> <ul style="list-style-type: none"> No new plantations have been established, which was verified through documentary review, field visits, and interviews with operational and technical personnel. <p>The company has formally reported the absence of peat soils to the RSPO using the official inventory format: RSPO - Peat Inventory Template (second submission).</p>	
7.7.5 (C)	<p>For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation.</p> <p>PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions</p>		<p>Exportadora del Atlántico S.A. has a technical procedure for new plantations, which establishes guidelines for the implementation of new cultivation areas. Within this procedure, the establishment of new plantations on peat soils is expressly prohibited.</p> <p>According to the documentary analysis of soil analyses and interviews:</p> <ul style="list-style-type: none"> The certification unit does not have peat soils, according to the technical soil document. No new plantations have been established, which was verified through documentary review, field visits, and interviews with operational and technical personnel. <p>The company has formally reported the absence of peat soils to the RSPO using</p>	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>



	<p>are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]</p>		<p>the official inventory format: RSPO - Peat Inventory Template (second submission).</p>	
7.7.6 ©	<p>All existing plantings on peat are managed according to the <i>'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2</i></p>		<p>Exportadora del Atlántico S.A. has a technical procedure for new plantations, which establishes guidelines for the implementation of new cultivation areas. Within this procedure, the establishment</p>	<p><input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity</p>



	<p>(2018) and associated audit guidance.</p>		<p>of new plantations on peat soils is expressly prohibited.</p> <p>According to the documentary analysis of soil analyses and interviews:</p> <ul style="list-style-type: none"> • The certification unit does not have peat soils, according to the technical soil document. • No new plantations have been established, which was verified through documentary review, field visits, and interviews with operational and technical personnel. <p>The company has formally reported the absence of peat soils to the RSPO using the official inventory format: RSPO - Peat Inventory Template (second submission).</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>
<p>7.7.7 (C)</p>	<p>All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as “peatland conservation areas”; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the ‘RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat’, version2 (2018) and associated audit guidance.</p>		<p>Exportadora del Atlántico S.A. has a technical procedure for new plantations, which establishes guidelines for the implementation of new cultivation areas. Within this procedure, the establishment of new plantations on peat soils is expressly prohibited.</p> <p>According to the documentary analysis of soil analyses and interviews:</p> <ul style="list-style-type: none"> • The certification unit does not have peat soils, according to the technical soil document. 	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>



			<ul style="list-style-type: none"> No new plantations have been established, which was verified through documentary review, field visits, and interviews with operational and technical personnel. <p>The company has formally reported the absence of peat soils to the RSPO using the official inventory format: RSPO - Peat Inventory Template (second submission).</p>	
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				
7.8.1 (C)	<p>A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:</p> <p>7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p> <p>7.8.1 b. Workers have adequate access to clean water</p>		<p>Dinant has a Water Resource Management Instruction (code I-33.10, version 4) that establishes guidelines for efficient water use in agricultural operations, offices, and oil mills. The plan includes marking palms in water rounds, maintaining an inventory of permanent water bodies, and implementing activities such as water consumption monitoring, remediation actions, training, and signage for water conservation. During the audit, evidence of implementation was verified, including reduced water consumption indicators for Aguan (0.70 m³/MT) and Lean (0.69 m³/MT) mills in 2024 compared to 2023, marking of palms near water bodies, fertigation controls, and environmental</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>workshops across multiple farms. The organization conducts physicochemical monitoring of water bodies and potable water quality analyses, with reports from accredited laboratories (CESCO and Agrobiotek) confirming compliance. Interviews with workers and communities validated that training is provided, water for human consumption is guaranteed, and no negative impacts on water resources have been reported.</p>	
7.8.2 (C)	<p>Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).</p>		<p>Dinant has an internal water resource management instruction that sets guidelines for efficient water use in agricultural operations, offices, and oil mills. It also includes procedures for identifying and marking palms near water sources, supported by maps and an inventory of permanent water bodies.</p> <p>During a field visit and document review, the correct identification of water bodies and buffer zones in the geographic information system was confirmed. Fertilization plans for areas under differentiated management were reviewed through related records.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		Dinant monitors the physicochemical parameters of wastewater from its palm oil extraction process through external analyses. The company does not discharge effluents into water bodies; instead, treated wastewater is reused for fertigation on nearby farms. During the audit, evidence was found of a project at the Aguan mill aimed at improving water quality for reuse within production processes. These practices demonstrate compliance with national regulations.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The organization monitors and records water use per tonne of fresh fruit bunch (FFB) at its mills and sets targets to optimize water consumption during extraction. Audit records show improvements in water efficiency, with Aguan mill reducing usage to 0.70 m ³ /MT in 2024 from 0.86 m ³ /MT in 2023, and Lean mill reducing to 0.69 m ³ /MT in 2024 from 0.76 m ³ /MT in 2023.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 7.9: Efficiency of fossil fuel use and the use of renewal energy is optimized.				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		Exportadora del Atlántico utilizes Instruction I-08.12 to manage air pollution and Greenhouse Gases (GHG), focusing on optimizing renewable energy use and improving fossil fuel efficiency. The company's objective is to monitor and optimize renewable energy,	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>enhance efficiency, and reduce fossil fuel consumption across all activities. Key implemented measures include preventive maintenance, personnel training on efficient fuel use, and installing meters to monitor renewable energy generation. Monitoring is done via Form FPC-04.01, showing 2024 results, such as the Lean plant's electricity consumption averaging below the target indicator. However, fossil fuel consumption exceeded its target indicator (0.166 Gls/TMRFF vs 0.10 Gls/TMRFF), prompting continuous implementation of reduction action plans. These systematic actions demonstrate the company's commitment to the RSPO Principle 5 and 7 requirements on environmental and energy efficiency</p>	<input type="checkbox"/> Not Applicable (justification required)
<p>Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions</p>				
7.10.1 (C)	<p>GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.</p>		<p>The certification unit monitors its Greenhouse Gas (GHG) mitigation and reduction plan for 2024 using Instruction I-08.12 and the RSPO PalmGHG platform. Follow-up was conducted for the Aguan and Lean extractors, with verification covering comprehensive 2024 data. This review included records</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			for FFB supply, CPO/PK extraction rates, fuel/electricity consumption, and fertilizer/effluent use. The data recorded in the GHG Calculator V.4 was confirmed to be consistent with the company's internal records. Furthermore, the certification unit has publicly published its plans and actions taken for GHG management.	
7.10.2 (C)	Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).		<p>The company does not have areas with high carbon stocks, and no new developments have been established. High Conservation Value (HCV) studies and Land Use Change Analysis (LUCA) did not detect the presence of carbon stocks in the company's oil palm plantations.</p> <p>The current crop was established between 1976 and 1980.</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		<p>Exportadora del Atlántico has identified the main pollutants generated by its processes. No other significant pollutants have been identified, and the provisions of "instructivo gestión y manejo de efluentes exa aguan i-08" (exa aguan i-08 instructions for the management and handling of effluents) remain in force. 13: version 13, which identifies emission sources for agricultural and industrial areas, which</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			have remained unchanged since 2024.	
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Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.				
7.11.1 (C)	Land for new planting or replanting is not prepared by burning.		In Dinant farms it was observed that no burning activities have occurred for new planting or replanting. In addition, the company has a section (3.2) on their sustainability policy that states the following: 3.2. The use of fire, including burning, is strictly prohibited for the preparation of new plantations, reseeded, residue removal, or any other type of land development. This restriction is based on the understanding that such practices not only cause soil erosion but also generate pollutant emissions harmful to the environment and human health	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		According to document INSTRUCTION I-10.02 (v.02) – Emergency Brigades, Dinant has established control measures for fire prevention and response. Brigade members have been trained in evacuation procedures, first aid, and fire control as required.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>A specific Fire Control Brigade has been designated with the following responsibilities:</p> <ul style="list-style-type: none"> • Lead activities to combat fires. • Ensure that firefighting equipment is available and operational. • Communicate or activate the emergency response as needed. • Attend all required training and drills for brigade members 	
7.11.3	<p>The unit of certification engages with adjacent stakeholders on fire prevention and control measures.</p>		<p>The certification unit of Exportadora del Atlántico S.A. has identified all neighboring residents in the areas of operation through the documents "Identification of neighboring residents in the Aguan area" and "Identification of neighboring residents in the Lean area". These records include the name, contact information, and person in charge of each neighboring entity.</p> <p>As part of its risk prevention strategy, the company:</p> <ul style="list-style-type: none"> •Formally invited all neighboring residents to participate in fire prevention training. •Held a community meeting that included: •Preventive training and community 	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			<p>meeting.</p> <ul style="list-style-type: none"> • Institutional presentation and corporate policies. • Fire emergency preparedness. • Community communication strategies. <p>Distributed an informational brochure to all neighboring residents with fire prevention and control measures, as well as available communication channels.</p>	
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PROCEDURAL NOTE for 7.12

The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard.

The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards.

Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs).

The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available.

Criteria 7.12:

Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.



<p>7.12.1 (C)</p>	<p>Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.</p>		<p>Dinant has established a New Planting Procedure (I-33-11) requiring a Land Use Change Analysis (LUCA) before any clearing activities. The RSPO approved Dinant's remediation and compensation plan on October 5, 2023, based on an analysis conducted by Bioterra and validated by the RSPO Compensation Panel. The plan identified a remediation responsibility of 126.76 hectares and a compensation requirement of 4.76 hectares. The remediation plan spans 25 years with an allocated budget of \$569,120, subject to annual review. Dinant opted for off-site restoration of degraded riparian forest areas with clear legal status, complemented by a monetary compensation of \$125,001 for a 25-year period. Restoration efforts will focus on Punta Izopo National Park (PNPI) in the lower basin of the Hicaque River, in collaboration with PROLANSTATE, the government-designated co-manager of PNPI since 2007.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
<p>7.12.2 (C)</p>	<p>HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV</p>		<p>The organization has no new plantations and maintains a High Conservation Value (HCV) assessment conducted by Bioterra in October 2017 by an</p>	<p><input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity</p>



	assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		authorized assessor (ALS14005DZ.PI). The study identified HCV 1 in Agroinvasa, Planes de Irióna, Farallones, and Tumbador farms, and HCV 3 in Agroinvasa, Planes de Irióna, Farallones, Tumbador, Sombra Verde, and Nueva Go. While the assessment covered a broader scope than the current certification, only relevant farms were listed. A nonconformity was noted regarding the proper identification and delimitation of HCV areas 1 and 3 in Planes de Irióna, where the study reported 614.36 ha of HCV but did not clearly define the areas corresponding to each value.	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.		The organization does not have any new plantations.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional		Dinant does not have large-scale ecosystems or forest corridors adjacent to its plantations. Based on an HCV study conducted in 2017, the organization does not hold HCV categories 2 or 6, which confirms the	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



	<p>and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.</p>		<p>absence of significant landscape-scale ecosystems and culturally or historically important sites for local communities or indigenous peoples.</p>	<p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>
<p>7.12.4 (C)</p>	<p>Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in</p>	<ul style="list-style-type: none"> • 	<p>The HCV study confirmed that no areas with high forest cover were identified, which was also verified during visits to several farms. Dinant has an integrated management plan for safeguarding and improving HCVs, adapted from recommendations in the original study. The updated 2023–2027 plan builds on the previous implementation and includes activities such as monitoring conservation areas, reforestation, delimiting water source protection zones, and sampling species associated with</p>	<p><input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



	<p>consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p>		<p>HCVs. Evidence of these actions was found in the final AVC report.</p> <p>However, the organization currently lacks operational control over certain conservation areas due to external occupation, preventing planned activities in those zones. Dinant has filed official complaints with authorities regarding deforestation and occupation of these areas.</p>	
7.12.5	<p>Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p>		<p>The HCV study confirmed that HCV 5 and 6 are not present within the organization's operational scope, meaning there are no areas providing essential resources for local communities or sites of cultural or religious significance. The assessment was conducted through participatory engagement with communities, and records of socialization activities were verified during stakeholder consultations. Additionally, Dinant has a New Planting Procedure (I-33-11, version 3) that mandates prior completion of SEIA, HCV-HCSA, FPIC, LUCA, and GHG assessments before any new clearing, ensuring compliance with RSPO requirements and community involvement.</p>	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>

7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		The organization has a documented training needs assessment that prioritizes topics such as High Conservation Values (HCV) and Rare, Threatened, and Endangered species (RTE). Evidence from the audit confirmed training activities across multiple farm management units, supported by attendance records covering subjects like water conservation, wildlife emergencies, HCV, and RAP species. Additionally, the company maintains a sustainability policy that promotes the protection of high conservation value areas and ensures its dissemination among employees, contractors, customers, communities, and other stakeholders. It is worth mentioning that, for the organization, failure by employees to comply with any of its policies is grounds for disciplinary action.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.		Dinant has a management plan for 2023–2027, updated from its previous implementation for 2018–2022. Annual reports for 2024 and 2025 show activities such as wildlife monitoring, HCV area assessments, remediation assessments, workshops, and environmental awareness surveys.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>A nonconformity was identified: the organization has not monitored the status of certain conservation areas (AVCs 1 and 3) or provided feedback on actions in its plan, due to lack of control over these areas caused by external occupation. Dinant has filed complaints with authorities regarding deforestation and illegal occupation to address this issue.</p>	
7.12.8 (C)	<p>Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.</p>		<p>The organization has an RSPO-approved remediation and compensation plan dated October 5, 2023, based on a land use change analysis by Bioterra, which determined a remediation responsibility of 126.76 ha and compensation of 4.76 ha. During the audit, evidence of remediation activities was verified, including identification and marking of riparian areas, water quality monitoring by CESCO (August 15, 2024), updates to pest management instructions prohibiting chemical use in riparian zones, and personnel training on water conservation, wildlife emergencies, HCVs, and RAP species. Compensation efforts included community engagement strategies,</p>	<p> <input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>



			<p>meetings with local boards of trustees, and coordination with environmental authorities and NGOs to address land occupation issues in Punta Izopo National Park. Field tours were conducted to assess occupied areas, record geographic coordinates, and prepare technical reports with recommendations for restoration. However, there was no evidence of submitting Annex 9 (RSPO monitoring report template) as required by the remediation and compensation procedure.</p>	
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6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1	Despite the uncertainties in the country, the organization has decided to continue investing in improving its production processes.
2	Due to the impossibility of finding security service providers in the area that comply with its due diligence mechanisms, the organization has decided to create a department within the organization that operates under its responsibility.



6.2 Non-conformities and opportunities for improvement

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	Major	Minor	Opportunities for Improvement	Total No Findings
Principle 1: Behave Ethically and Transparently	1.1.5 (Major Upgraded minor/Repetitive)	0	0	1
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	2.1.1 (Repetitive)	2.1.2	0	2
Principle 3: Optimise productivity, efficiency, positive impacts and resilience (Includes IP and/or MB Module)	3.6.2	3.3.2	0	2
Principle 4: Respect Community and Human Rights and Deliver Benefits	4.8.2	4.2.2 4.8.4	0	3
Principle 5: Support Smallholder Inclusion	0	0	0	0
Principle 6: Respect Workers Rights and Conditions	6.1.5 6.3.1 6.7.2 (Major Upgraded minor/Repetitive)	0	0	3
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	7.2.2 7.12.2 7.12.4 7.12.8 (repetitive)	7.12.7	0	4
Certification Systems Document	5.1.2	0	0	1
Total	12	5	0	17



	community, which is classified as having low influence?	
WHY?	Why does the list of stakeholders only include communities with high influence?	Because it was considered that operational distance and influence were sufficient criteria to determine the impact of companies on communities.
WHY?	Why were operational distance and influence considered sufficient criteria?	Because the other criterion of easement steps was not considered a direct relationship factor.
ROOT CAUSE	Other criteria such as easements were not associated with the community mapping and prioritization matrix.	
Correction(s)	IMMEDIATE ACTION	
	Include the Nuevo Amanecer (Vallecitos) community in the list of stakeholders in the Aguan area.	
Corrective Action Implemented <i>(including any evidence submitted)</i>	PLAN	
	Review the instructions for mapping and prioritizing communities and include new criteria in the matrix if necessary.	
	DO	
	Conduct a criteria validation workshop with managers and relevant areas in each zone before including the mapped communities.	
	Update the community mapping and prioritization instructions.	
	Include new communities in the community mapping and prioritization matrix for both Aguan and Lean.	
	Include new communities in the list of stakeholders for both Aguan and Lean.	
	VERIFY	
	Verify that all communities that meet all the new criteria are included in the community mapping and prioritization matrix for each of the areas.	
	Verify that all communities that meet all the new criteria are included in the list of stakeholders for each of the areas.	
	ACT	
	If a deviation is found in the update of the matrix and the list of stakeholders, it will be corrected immediately.	
	VERIFICATION METHODS: -Updated community mapping and prioritization instructions. -Updated matrix for mapping and prioritizing communities in Aguan and Lean. -Updated list of stakeholders in Aguan and Lean.	
Date of Response	29 08 2025	



<p>Audit Team Conclusion (including any evidence reviewed)</p>	<p>At a meeting held on July 15, 2025, the organization updated its methodology for identifying stakeholders in its area of influence, defining that criteria such as operational distance remain as defined and that the area of influence includes aspects such as HCV (in the environmental impact criterion), the community relations criterion is replaced by the presence of authorities, and the social conflict criterion is included (establishing that this criterion will be high in the event of any occupation). Likewise, some of the weights of the new criteria and scoring were adjusted.</p> <p>To socialize these changes, two participatory mapping and community prioritization workshops were held, one for the Aguan area of influence and the other in Lean, which were attended by representatives from each of the organizations to validate the results of the identification.</p> <p>Regarding its management system, it was necessary to modify the following documents:</p> <ul style="list-style-type: none"> - Instructions for community mapping and prioritization, instruction IC-30.02, version 3. - Final list of Aguan stakeholders, Excel document, without code or date. - Final list of Lean stakeholders, Excel document, without code or date. - Mapping and prioritization of communities, aguan, revision 3, no code or date. <p>The result of these updates defined that, in the case of lean, the update reports 12 communities with high influence, 9 with medium influence and 27 with low influence. Regarding aguan, the update identified 17 with high influence, 15 with medium influence and 39 with low influence. It is important to mention that the usual situation in this update is that the communities identified as having high influence were categorized as medium.</p> <p>Therefore, the organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>
<p>Status of Nonconformity</p>	<p><input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open</p>
<p>Date of Closure:</p>	<p>16 09 2025</p>



Indicator Number	2.1.1 (C)	
Nonconformity Number	2	
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity	
Recurring Nonconformity	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Date of Nonconformity Issued	28 06 2025	
Nonconformity Issued To Exportadora del Atlántico DINANT- Lean Zone		
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting	
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site	
Standard Reference	2018 Principles and Criteria Standard – NI Honduras 2021.	
Nonconformity Statement:		
<p>The organization does not comply with all applicable legal requirements.</p> <p>During the tour of the industrial wastewater treatment system at the Lean oil mill, it was evident that the oxidation ponds were saturated, in breach of the requirements of Agreement 189 of 2009, Chapter 2, definitions and concepts of environmental impact: "the environmental impact study includes risk analysis, the contingency plan, and the environmental management plan for all phases. In the composting area of the Lean extractor, leachate was observed to be generated from the palm oil extraction process, in breach of measure number 5 of environmental license 1202-2018, which establishes the following: the company must build a yard for drying sludge; to which lime must be added to prevent the proliferation of flies. This yard should only be used during the summer season. In addition, a site must be built to produce compost for the decomposition of sludge during the winter season, or another more efficient alternative must be found.</p> <p>Likewise, during the document review and field visit, it was evident that the organization did not have a contingency plan that considered the risks related to the operation of the oxidation ponds and did not comply with the environmental measures established in its environmental license for the management of the composting facility.</p>		
Evidence: Field visit and visual inspection		
Root Cause Analysis	WHY ANALYSIS (MANDATORY)	
	3 WHY	QUESTION ANSWER



WHY?	Why was measure number 5 of environmental resolution 1202-2018 not complied with?	Because the mitigation measure was not working effectively, other environmental measures had been implemented to replace it, and it had not been considered that this could constitute a legal breach.
WHY?	Why was it not considered that this could constitute a legal breach?	Because the analysis had always been carried out from an operational and process perspective, rather than from a legal perspective.
WHY?	Why had the analysis never been carried out from a legal perspective?	Because a legal audit of the composting area had not been included in the periodic audits.
ROOT CAUSE	Absence of internal legal audits of processes involving environmental and legal commitments.	
Oxidation Ponds		
WHY ANALYSIS (MANDATORY)		
3 WHY	QUESTION	ANSWER
WHY?	Why was the saturation of the oxidation ponds evident, in breach of the requirements of Agreement 189 of 2009, Chapter 2, definitions and concepts of environmental impact?	The law cannot be applied retroactively, so there is no legal breach, since the aforementioned provision of (2009) does not apply to our environmental audit certificate from 2002. Likewise, Decree 189-2009 was repealed by Article 008-2015, as established in Article No. 82, if it was proven that the volume of treated water is not being evacuated with the required frequency and continuity.
WHY?	Why is the treated water not being discharged with the necessary frequency and continuity?	Because there was no coordination between the process area, the operational area, and human capital to add an additional shift to the evacuation process.
WHY?	Why was there no coordination between the processes area, the operations area, and human capital?	Because in some cases, the actions of each area are not analyzed as part of a system, but rather as individual processes.
ROOT CAUSE	Lack of systemic thinking when making decisions.	



Correction(s)	<table border="1"> <tr> <td colspan="2" style="text-align: center;">IMMEDIATE ACTION COMPOSTING PLANT</td> </tr> <tr> <td></td> <td>Reschedule the removal of accumulated compost.</td> </tr> <tr> <td colspan="2">Oxidation Ponds</td> </tr> <tr> <td colspan="2" style="text-align: center;">IMMEDIATE ACTION OXIDATION GAPS</td> </tr> <tr> <td></td> <td>Increase fertigation schedule to 24 hours in three shifts.</td> </tr> </table>	IMMEDIATE ACTION COMPOSTING PLANT			Reschedule the removal of accumulated compost.	Oxidation Ponds		IMMEDIATE ACTION OXIDATION GAPS			Increase fertigation schedule to 24 hours in three shifts.				
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	Reschedule the removal of accumulated compost.														
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<p>Audit Team Conclusion (including any evidence reviewed)</p>	<p>Since the organization depends on third parties (government entities) for the closure of the NC related to the composting plant, the following conditional closure has been approved:</p> <table border="1" data-bbox="427 1615 1366 1899"> <thead> <tr> <th data-bbox="427 1615 788 1648">Proposed Activity</th> <th data-bbox="788 1615 1107 1648">Means of verification</th> <th data-bbox="1107 1615 1366 1648">Follow-up date</th> </tr> </thead> <tbody> <tr> <td data-bbox="427 1648 788 1899"> <p>The legal representative will process the requests submitted in file No. 213-AA-98 containing the Lean Oil Mill File, ensuring that both the modification of the environmental measure and the inspection are carried out in said file.</p> </td> <td data-bbox="788 1648 1107 1899"> <p>Follow-up emails from the legal representative to the environmental department.</p> <p>Copy of the General Secretariat's file request form.</p> </td> <td data-bbox="1107 1648 1366 1899"> <p>Evidence of all closures for the month: (August 30, September 30, October 30) 2025. (November 30 -December 30) 2025 (January 30, February 28, March 30, April 30, May 30, and June 30) 2026.</p> </td> </tr> </tbody> </table>	Proposed Activity	Means of verification	Follow-up date	<p>The legal representative will process the requests submitted in file No. 213-AA-98 containing the Lean Oil Mill File, ensuring that both the modification of the environmental measure and the inspection are carried out in said file.</p>	<p>Follow-up emails from the legal representative to the environmental department.</p> <p>Copy of the General Secretariat's file request form.</p>	<p>Evidence of all closures for the month: (August 30, September 30, October 30) 2025. (November 30 -December 30) 2025 (January 30, February 28, March 30, April 30, May 30, and June 30) 2026.</p>																		
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Follow-up to inspection visit for modification of environmental measure	<p>Follow-up emails from the legal representative to the environmental department.</p> <p>Copy of the General Secretariat File Request Form.</p> <p>Copy of the application form for the General Secretariat file.</p>	<p>Evidence of all closures for the month: (August 30, September 30, October 30) 2025. (November 30 -December 30) 2025. J (January 30, February 28, March 30, April 30, May 30, and June 30) 2026.</p>
Inspection by the environmental authority	<p>Photographic record of inspection visit.</p> <p>Internal memory aid.</p>	<p>During the presidential election season, planned for the first quarter of next year 2026.</p>
Follow-up on technical report and acceptance of environmental modification (single document)	<p>Follow-up emails from the legal representative to the environmental department.</p> <p>Copy of the General Secretariat file request form, based on the follow-up carried out by the company's legal representative.</p>	<p>Evidence of all month-end closings: (August 30, September 30, October 30) 2025. (November 30 -December 30) 2025. (January 30, February 28, March 30, April 30, May 30, and June 30) 2026</p>
Technical report and acceptance of environmental modification (single document)	<p>Resolution approving the environmental measure</p>	<p>During presidential election season, projected for the second quarter of next year 2026</p>
Mass balance between the production of empty FFB at the oil mill and the output of this biomass from the oil mill	<p>Record of empty FFB volume production.</p> <p>Record of empty FFB output</p> <p>Record of empty FFB sales.</p>	<p>The quarterly balance sheet will be shared: October 15, 2025: (July, August, and September) 2025. January 15, 2026: (October, November, and December) 2025. April 15, 2026: (January, February, and March).</p> <p>The final balance sheet will be shared: June 15, 2026: (April, May,)</p>

Composting plant

The organization documented, by means of a memorandum identified with code FPC-06.03, version 1, dated June 30, 2025, the organization's decision to close the composting plant and modify its environmental license, and it was determined that the application of by-products will be carried out in the field in accordance with agronomic needs.

The legal compliance assessment procedure identified with code PC-03, version 14, was updated to include the legal compliance assessment audit for environmental licenses and permits, and evidence was provided of the proper dissemination of the updates made.

The organization submitted a document entitled "Modification of Environmental Measure No. 5 contemplated in Environmental Resolution No. 1202-2018, plan for the closure of the composting plant and new management of solid waste, dated July 17, 2025," which defines the actions for the management of by-products and supports the cleaning and closure of the composting plant.

There is evidence of the request for modification of the environmental measure for the management of waste generated by the oil extraction process and closure



of the composting facility, file No. 213-AA-98, made on July 23, 2025, before the Secretary of Natural Resources and Environment.

There is evidence of a request for inspection to evaluate the new environmental measure for the management of waste generated by the oil extraction process and closure of the composting facility, file No. 213-AA-98, submitted on July 23, 2025, to the Secretary of Natural Resources and Environment.

As of the date of this report, the delivery of the following supporting documents has been verified:

1. There is evidence of the request for modification of the composting facility made in file 213-AA-98-Lean extraction plant before the Secretary of Natural Resources and Environment (SERNA) on 08/28/2025.
2. There is evidence of the application of by-products generated at the extraction plant (sludge, rachis, and ash) in the field, according to the documentation sent for the period from June 30, 2025, to September 28, 2025, applied to the Palma Lean, Playon, Villeda, Cayuco, Florida, Eden, and Zoilabe farms in the following quantities:
 - Sludge: 1,005 MT
 - Ash: 1,174.97 MT
 - Rakes: 8,717.09 MT
3. There is evidence of follow-up on the request to modify the composting facility made in file 213-AA-98-Lean extraction plant submitted to the Secretariat of Natural Resources and Environment (SERNA) on 09/24/2025.
4. There is evidence of follow-up on the request to modify the composter made in file 213-AA-98-Lean extraction plant submitted to the Secretary of Natural Resources and Environment (SERNA) on 10/30/2025.

Oxidation Ponds

There is evidence of a meeting held by the organization to assess the current situation of the wastewater treatment system and determine the necessary contingency measures using form FPC-06.03, version 1, held on July 1, 2025.

- The installed capacity of the lagoon system and the fertigation system was evaluated, identifying the current and projected flow. The operating conditions, maintenance, and efficiency of both systems were discussed, with the aim of detecting critical points that require immediate intervention or operational adjustments.

- The organization, to avoid future findings related to its lagoon systems, required the implementation of training in systems thinking. Likewise, the organization supported the implementation of these activities through attendance record FPC-05.18, version 4, carried out on 07/22/2025 and included in the 2025 annual training program identified with code FPC-05.19.01, revision 4.

There is evidence of the development of a contingency plan for the wastewater treatment system identified with code I-10.08.09, version 1, which was developed as a preventive measure for the management of environmental risks identified in the operation of the lagoon. This document was duly shared with those responsible for the process, and there are records of the evaluation of the understanding of those in charge.

The storage capacity of the wastewater treatment system was analyzed, and the



	<p>following corrections were made to the system:</p> <ul style="list-style-type: none"> - Increase in the containment dam of the lagoons to prevent spills - Installation of level gauges in the lagoons to monitor the effluent in each of the pools. - Controls of effluent inventories in ponds - Hiring of personnel to ensure the operation of the fertigation system. - Preparation of the treatment system monitoring form, without code or date, with records completed from July 11, 2025, to July 24, 2025. <p>The organization modified the fertilization procedure identified with code I-33.04, version 6, including the concepts of FORLIM monitored liquid organic fertilization and activities from an agronomic perspective for fertigation management.</p> <p>Therefore, the organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC. However, the activities of the conditional closure will continue to be monitored.</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed Conditional Closure approved by technical team SCS <input type="checkbox"/> Open
Date of Closure:	19/11/2025

Indicator Number	2.1.2
Nonconformity Number	3
Nonconformity Category	<input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28 06 2025
Nonconformity Issued To Exportadora del Atlántico, DINANT- Lean Zone and Aguan Zone	
Deadline:	<input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input type="checkbox"/> Off-site
Standard Reference	2018 Principles and Criteria Standard – NI Honduras 2021.
<p>Nonconformity Statement:</p> <p>In some cases, due diligence by contracted third parties is not being carried out effectively or adequately documented.</p> <p>During the audit, the following situations were identified:</p>	



1. In Lean's Agribusiness area, the record signed by contract workers confirming receipt of pamphlets with relevant company information only records that they receive information about the supply chain and does not detail other topics such as policies and occupational safety defined as part of the due diligence of contractors and their workers in the FI-08-06-08 AGRIBUSINESS COMPLIANCE AUDIT form.

2. The procedure for business partner requirements does not define what to do in cases where workers terminate their contractual relationship with the contractor, so it is being handled differently at each of the sites: Aguan and Lean. In Aguán, contractors do not notify in writing and in a timely manner when workers leave, while in Lean there is evidence of emails notifying any changes in the contractor's workers.

3. The logistics area of the Aguan Plant does not have effective control over the current workers of subcontracted companies. It was found that on occasions the contractual relationship is terminated and the company is not informed.

Evidence:

- Procedure "Requirements for Business Partners I-08-06-01 V. 3.
- Record of receipt of documents delivered to contractor workers
- List of workers of Aguán and Lean contractors (without code)
- Interview with area managers at Aguán and Lean

Root Cause Analysis

Record of pamphlets

3 WHY ANALYSIS		
3 WHY	QUESTION	ANSWER
WHY?	Why is only the delivery of Supply Chain pamphlets to contractor employees recorded, and not the delivery of other pamphlets with policy information, etc.?	Because the additional pamphlets were omitted from the title of the material delivery.
WHY?	Why was the information from the other pamphlets omitted?	Because at the time, it had been proposed to deliver the pamphlet solely as a reinforcement of the supply chain policy and not the other policies, but the opportunity arose to deliver additional information.
WHY?	Why was it initially proposed to only distribute the supply chain information?	Because that issue was being reinforced for the specific supply chain audit.



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<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<p>Pamphlet registration</p> <table border="1" data-bbox="692 535 1385 1258"> <tr> <td data-bbox="692 535 1385 580" style="text-align: center;">PLAN</td> </tr> <tr> <td data-bbox="692 580 1385 734">Meeting to define how to deliver pamphlets as training support material to business partners' employees, when deemed necessary.</td> </tr> <tr> <td data-bbox="692 734 1385 779" style="text-align: center;">DO</td> </tr> <tr> <td data-bbox="692 779 1385 846">Schedule training for business partners' employees.</td> </tr> <tr> <td data-bbox="692 846 1385 947">Train internal staff on how to fill out forms so that they include all relevant information on training topics and support material.</td> </tr> <tr> <td data-bbox="692 947 1385 1014">Begin the proposed training program.</td> </tr> <tr> <td data-bbox="692 1014 1385 1059" style="text-align: center;">VERIFY</td> </tr> <tr> <td data-bbox="692 1059 1385 1126">Verify that all employees of business partners have participated in the training sessions.</td> </tr> <tr> <td data-bbox="692 1126 1385 1171" style="text-align: center;">ACT</td> </tr> <tr> <td data-bbox="692 1171 1385 1258">Train and provide support materials to those employees of business partners who were absent from the first training session.</td> </tr> </table> <p>Due Diligence Hires and Terminations</p> <table border="1" data-bbox="692 1350 1385 1989"> <tr> <td data-bbox="692 1350 1385 1395" style="text-align: center;">PLAN</td> </tr> <tr> <td data-bbox="692 1395 1385 1550">Meeting with SHE management to analyze changes to the business partner procedure regarding the registrations and deregistrations of contractors and their employees.</td> </tr> <tr> <td data-bbox="692 1550 1385 1594" style="text-align: center;">DO</td> </tr> <tr> <td data-bbox="692 1594 1385 1706">Update the business partner procedure with regard to the treatment of registrations and deregistrations of business partners and their employees for the Aguan and Lean areas.</td> </tr> <tr> <td data-bbox="692 1706 1385 1807">Standardize the way contractors report personnel registrations and terminations in both Lean and Aguan.</td> </tr> <tr> <td data-bbox="692 1807 1385 1942">Communicate to business partners the changes in the procedure related to the hiring and termination of personnel.</td> </tr> <tr> <td data-bbox="692 1942 1385 1989" style="text-align: center;">VERIFY</td> </tr> </table>	PLAN	Meeting to define how to deliver pamphlets as training support material to business partners' employees, when deemed necessary.	DO	Schedule training for business partners' employees.	Train internal staff on how to fill out forms so that they include all relevant information on training topics and support material.	Begin the proposed training program.	VERIFY	Verify that all employees of business partners have participated in the training sessions.	ACT	Train and provide support materials to those employees of business partners who were absent from the first training session.	PLAN	Meeting with SHE management to analyze changes to the business partner procedure regarding the registrations and deregistrations of contractors and their employees.	DO	Update the business partner procedure with regard to the treatment of registrations and deregistrations of business partners and their employees for the Aguan and Lean areas.	Standardize the way contractors report personnel registrations and terminations in both Lean and Aguan.	Communicate to business partners the changes in the procedure related to the hiring and termination of personnel.	VERIFY
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VERIFY																		



	<p>Verify that all business partners have been informed of the changes in the procedure regarding the hiring and termination of personnel.</p> <p style="text-align: center;">ACT</p> <p>If any contractor has not been informed, the information will be sent to them as soon as possible</p> <p>VERIFICATION METHODS:</p> <ol style="list-style-type: none"> 1. Updated and signed business partner procedure. 2. Unification of the form for reporting new hires and resignations between Lean and Aguan. 3. Record of communication with contractors.
Date of Response	29 08 2025
Audit Team Conclusion (including any evidence reviewed)	The action plan was approved and will be verified during the ASA 2 follow-up audit.
Status of Nonconformity	<input type="checkbox"/> Closed <input checked="" type="checkbox"/> Open
Date of Closure:	

Indicator Number	3.3.2
Nonconformity Number	4
Nonconformity Category	<input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28 06 2025
Nonconformity Issued To Exportadora del Atlántico, DINANT- Lean Zone and Aguan Zone	
Deadline:	<input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input type="checkbox"/> Off-site
Standard Reference	2018 Principles and Criteria Standard – NI Honduras 2021.
<p>Nonconformity Statement:</p> <p>The mechanism for verifying the systematic implementation of procedures is not implemented in all plantations.</p>	



The unit has defined the mechanism for verifying operating procedures in the document "Verification of Agricultural Operating Procedures" (code I-33.13, edition 001, update date: 06/01/2023), which establishes that verification will be carried out once a month on a randomly selected plantation. However, the following deviations were observed:

1. For the months of March, May, July, August, September, and October 2024, checks were only carried out on the Farallones farm.
2. The fertilization procedure (code: IP-09.11-03 edition 001 date: 05/15/2023) was not checked during 2024 at the Planes de Irióna, Casaquemada, or Agroindvasa farms.
3. The pesticide management procedure "Use and management of agrochemicals" (code: I-33.08 edition 006 date: 12/12/2023) was not checked during 2024 on the Planes de Irióna, Casaquemada, or Agroindvasa farms.
4. For the Cayuco farm, verification of the fertilization procedure is evident on 05/31/2024; however, upon verifying the fertilizer application records, it was evident that no applications were made for the month of May 2024.

Evidence:

- Fertilization procedure (code: IP-09.11-03 edition 001 date: May 15, 2023)
- "Harvest and pruning operational control checklist" (no code).
- "MIP operational control checklist part 1" (no code)
- "IPM operational controls checklist part 2" (no code)
- "Checklist for operational controls for chemical storage and waste management" (no code)
- "Procedure for Use and Handling of Agrochemicals" (code: I-33.08 edition 006 date: 12/12/2023)
- "Fertilization operational control verification checklist" (no code)

Root Cause Analysis

WHY ANALYSIS.		
3 WHY	QUESTION	ANSWER
WHY?	Why is the POE verification mechanism not applied on all farms?	Because it was defined that it should be done on a random farm and not on all farms, nor should all procedures be evaluated.
WHY?	Why was it defined that it should be done on a random farm and not defined that it should be done on all farms?	Because, as employees can rotate between different farms, it was thought that the knowledge was appropriate for all farms. Only the procedure being carried out at the time of the POE verification was considered for review.
WHY?	Why was only the procedure being carried out at the time considered for verification?	Because activities are not fixed in time and, despite planning, may vary due to different conditions (e.g., weather).



	<table border="1"> <tr> <td>Root cause</td> <td>The POE verification mechanism did not consider either a systematic review of all farms or a review of all procedures.</td> </tr> </table>	Root cause	The POE verification mechanism did not consider either a systematic review of all farms or a review of all procedures.							
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Correction(s)	<table border="1"> <tr> <td style="text-align: center;">IMMEDIATE ACTION</td> </tr> <tr> <td>Identify farms where procedures were not validated</td> </tr> </table>	IMMEDIATE ACTION	Identify farms where procedures were not validated							
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Corrective Action Implemented <i>(including any evidence submitted)</i>	<table border="1"> <tr> <td style="text-align: center;">PLAN</td> </tr> <tr> <td>Review and update the Agricultural Operational Procedures Verification procedure (I-33.13) to ensure that inspections are included on all farms and for all procedures.</td> </tr> <tr> <td style="text-align: center;">DO</td> </tr> <tr> <td>Develop the Agricultural Operating Procedures Verification Schedule, ensuring that each farm has at least one verification per operating procedure (e.g., fertilization, pesticide management, etc.) per year.</td> </tr> <tr> <td>Share the implementation of the checklists for verifications by operating procedure with farm managers and foremen.</td> </tr> <tr> <td style="text-align: center;">VERIFY</td> </tr> <tr> <td>Validate through field inspections that trained personnel can implement the verifications.</td> </tr> <tr> <td style="text-align: center;">ACT</td> </tr> <tr> <td>In case of deviation from the field verification, adjust formats as appropriate.</td> </tr> </table>	PLAN	Review and update the Agricultural Operational Procedures Verification procedure (I-33.13) to ensure that inspections are included on all farms and for all procedures.	DO	Develop the Agricultural Operating Procedures Verification Schedule, ensuring that each farm has at least one verification per operating procedure (e.g., fertilization, pesticide management, etc.) per year.	Share the implementation of the checklists for verifications by operating procedure with farm managers and foremen.	VERIFY	Validate through field inspections that trained personnel can implement the verifications.	ACT	In case of deviation from the field verification, adjust formats as appropriate.
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VERIFY										
Validate through field inspections that trained personnel can implement the verifications.										
ACT										
In case of deviation from the field verification, adjust formats as appropriate.										
Date of Response	29 08 2025									
Audit Team Conclusion <i>(including any evidence reviewed)</i>	The action plan was approved and will be verified during the ASA 2 follow-up audit.									
Status of Nonconformity	<input type="checkbox"/> Closed <input checked="" type="checkbox"/> Open									
Date of Closure:										



Indicator Number	3.6.2 (C)
Nonconformity Number	5
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28 06 2025
Nonconformity Issued To Exportadora del Atlántico, DINANT- Aguan Zone	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	2018 Principles and Criteria Standard – NI Honduras 2021.
<p>Nonconformity Statement:</p> <p>During the audit, the following gaps were identified in the implementation and monitoring of the Health and Safety Plan.</p> <ol style="list-style-type: none"> The FIC-08.05 Technical Inspection Form, which is used for occupational safety and environmental management inspections at Lean and Aguan farms and extraction plants, does not clearly detail the areas inspected to verify compliance with the inspection program. The risk and hazard identification matrix for mule drivers (code FPC-02.02 IPER Matrix (Ver9) - D&P - MULERO), the risk of blows, minor injuries, and bites to mule drivers is identified, and it is evident that the administrative control of "Management and use of appropriate materials for handling livestock" (I.33.06) is not being applied. This administrative control mentions that form FI-33.06.01 Livestock Health will be applied with a vaccination plan against influenza, tetanus, and equine encephalitis for livestock to control any disease. In conversation with the Agronomic team, they confirm that this vaccination plan has not been implemented in the Lean and Aguán plantations; to date, only the annual deworming and vitamin plan has been applied in 2024 and 2025. In reviewing the investigations of accidents involving employees at the extraction plant in Aguán, an accident was identified in which the corrective actions were not consistent with the identification of the root cause of the accident. <ul style="list-style-type: none"> The employee working as a raquis plant operator had an accident for which the following is mentioned: <ul style="list-style-type: none"> Immediate cause: "performing a task that is not stipulated in that manner." Root cause: using hot water to wash the floor. As part of the action plan, hot water hoses are provided on site and the instructions (IC-09.52) are modified with the following actions: <ul style="list-style-type: none"> ○ Incorporate the inspection and supervision of hoses used with hot water to ensure that they do not leak. ○ Ensure that used hoses remain in place. 	



4. At the Aguán Extraction Plant, the inspection program (FIC-08.05 - INSP. AUD. TEC. - PROGRAM 2025) does not include the lagoon area, and there are no records of inspections at the site. During the audit, the oxidation ponds were included in the inspection program, and the first inspection visit was conducted on June 24.

Evidence:

Point 1

- Form FIC-08.05 Technical inspection form
- Interviews with Health and Safety (SHE) managers

Point 2

- FPC-02.02 IPER Matrix (Ver9) - D&P - MULERO)
- FI-33.06.01 Livestock health with a vaccination plan
- Annual record of deworming and vitamins in 2024 and 2025.
- Interview with Agronomy managers
- Interview with SHE managers
- Review of documents required by SENASA for agribusiness in terms of certificate controls, negative tests, and vaccines according to species.
- Instructions for the management and use of appropriate materials for livestock handling, code I.33.06.

Point 3

FORMAT FI-10.10.01 VERSION: 8 with research for the raquis plant operator.
Interviews with SHE Aguán extraction plant
Instruction IP-09.052 - PRODUCTION SUPERVISOR

Point 4

- Interview with SHE managers at the Aguán extraction plant
- FIC-08.05 - INSP. AUD. TEC. - PROGRAM 2025 (Aguán inspection program)

Root Cause Analysis

Points 1 and 4: Technical specifications and technical inspection program

WHY ANALYSIS (MANDATORY)		
3 WHY	QUESTION	ANSWER
WHY?	Why are the areas inspected not clearly detailed in form FIC-08.05.01 and why were the oxidation ponds not included in the program?	Because the technical inspection program, defined at the beginning of the year by the joint commission, only establishes general areas (e.g., "Biogas") and does not record the specific sub-areas visited during the execution.
WHY?	Why does the inspection program only define general	Because there was no validation by managers and



	areas and not specific sub-areas?	supervisors of the entire plant to ensure that the program was complete.
WHY?	Why is there a lack of validation by managers and supervisors of the entire plant to ensure that the program is complete?	Because joint meetings between the joint committee, SHE, plant management, and supervisors to conduct comprehensive and integrated analyses of the program's development had never been contemplated or considered necessary.
Point 2: Livestock vaccination plan		
WHY ANALYSIS (MANDATORY)		
3 WHY	QUESTION	ANSWER
WHY?	Why has the vaccination plan not been applied to livestock?	Because there was a lack of awareness about it.
WHY?	Why was there a lack of awareness of the livestock vaccination plan?	Because farm managers only focused on the basic livestock management program.
WHY?	Why did managers only focus on the basic livestock management program?	Because there is no law establishing the application of this type of vaccine or specific management for this type of protection.
ROOT CAUSE	There was a lack of awareness of the vaccination plan, with a focus on basic livestock management activities, and there is no law making it mandatory.	
Point 3: Corrective actions vs. root cause.		
WHY ANALYSIS (MANDATORY)		
3 WHY	QUESTION	ANSWER
WHY?	Why are the corrective actions taken not consistent with the root cause identified in the accident investigation?	Because the accident analysis began with a review of the IPER matrix and not with the work operating procedure.
WHY?	Why did the accident analysis begin with a	Because the instructions do not



	<table border="1"> <tr> <td data-bbox="687 208 810 360"></td> <td data-bbox="810 208 1086 360">review of the IPER matrix and not with the operational procedure for the task?</td> <td data-bbox="1086 208 1380 360">establish a sequence for accident analysis.</td> </tr> <tr> <td data-bbox="687 360 810 517">WHY?</td> <td data-bbox="810 360 1086 517">Why is there no established sequence for accident analysis in the instructions?</td> <td data-bbox="1086 360 1380 517">Because defining it in this way had not been considered.</td> </tr> <tr> <td data-bbox="687 517 810 674">ROOT CAUSE</td> <td colspan="2" data-bbox="810 517 1380 674">The instructions did not include a sequence for accident analysis that would allow corrective action to be accurately linked to the root cause.</td> </tr> </table>		review of the IPER matrix and not with the operational procedure for the task?	establish a sequence for accident analysis.	WHY?	Why is there no established sequence for accident analysis in the instructions?	Because defining it in this way had not been considered.	ROOT CAUSE	The instructions did not include a sequence for accident analysis that would allow corrective action to be accurately linked to the root cause.	
	review of the IPER matrix and not with the operational procedure for the task?	establish a sequence for accident analysis.								
WHY?	Why is there no established sequence for accident analysis in the instructions?	Because defining it in this way had not been considered.								
ROOT CAUSE	The instructions did not include a sequence for accident analysis that would allow corrective action to be accurately linked to the root cause.									
<p>Correction(s)</p>	<p>Points 1 and 4: Technical specifications and technical inspection program</p> <table border="1"> <tr> <td data-bbox="687 801 1380 853" style="text-align: center;">IMMEDIATE ACTION</td> </tr> <tr> <td data-bbox="687 853 1380 920">Review the inspection program to identify possible additional areas not included.</td> </tr> </table> <p>Point 2: Livestock vaccination plan.</p> <table border="1"> <tr> <td data-bbox="687 1055 1380 1106" style="text-align: center;">IMMEDIATE ACTION</td> </tr> <tr> <td data-bbox="687 1106 1380 1173">Review with SENASA and/or veterinarian to validate/update livestock vaccination schedules.</td> </tr> </table> <p>Point 3: Corrective actions vs. root cause.</p> <table border="1"> <tr> <td data-bbox="687 1234 1380 1285" style="text-align: center;">IMMEDIATE ACTION</td> </tr> <tr> <td data-bbox="687 1285 1380 1352">Conduct a new accident investigation analysis aimed at correcting the root cause of the accident.</td> </tr> </table>	IMMEDIATE ACTION	Review the inspection program to identify possible additional areas not included.	IMMEDIATE ACTION	Review with SENASA and/or veterinarian to validate/update livestock vaccination schedules.	IMMEDIATE ACTION	Conduct a new accident investigation analysis aimed at correcting the root cause of the accident.			
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<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<p>Points 1 and 4: Technical specifications and technical inspection program</p> <table border="1"> <tr> <td data-bbox="687 1480 1380 1532" style="text-align: center;">PLAN</td> </tr> <tr> <td data-bbox="687 1532 1380 1648">Schedule a meeting with Lean and Aguan farms and extraction plants to determine the specific areas that should be added to the inspection program to clearly reflect the sub-areas that should be inspected.</td> </tr> <tr> <td data-bbox="687 1648 1380 1700" style="text-align: center;">DO</td> </tr> <tr> <td data-bbox="687 1700 1380 2018">Review and update IC-08.05 Management and Monitoring of Joint Committees and Commissions to include these new joint validation and verification meetings. Update the technical inspection program to allow each subarea reviewed at the initial meeting to be recorded. Update the technical inspection form to allow for the recording of each subarea reviewed at the initial meeting. Inform the joint commission, managers, and supervisors of the changes made to the program, instructions, and form.</td> </tr> </table>	PLAN	Schedule a meeting with Lean and Aguan farms and extraction plants to determine the specific areas that should be added to the inspection program to clearly reflect the sub-areas that should be inspected.	DO	Review and update IC-08.05 Management and Monitoring of Joint Committees and Commissions to include these new joint validation and verification meetings. Update the technical inspection program to allow each subarea reviewed at the initial meeting to be recorded. Update the technical inspection form to allow for the recording of each subarea reviewed at the initial meeting. Inform the joint commission, managers, and supervisors of the changes made to the program, instructions, and form.					
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	VERIFY	
	Verify using a floor plan that the program covers all areas and subareas to be included in the inspection program.	
	ACT	
	In accordance with the actions proposed in the event that not all areas are verified, make the corresponding adjustments.	
	Point 2: Livestock vaccination plan.	
	PLAN	
	Review with SENASA and/or veterinarian to validate/update livestock vaccination schedules.	
	DO	
	- Update the procedure according to SENASA and/or veterinarian recommendations.	
	- Communicate the changes to those in charge.	
	- Develop the vaccination program as indicated by SENASA and/or a veterinarian.	
	- Vaccinate livestock according to SENASA and/or veterinarian instructions.	
	VERIFY	
	Verify that livestock vaccinations have been carried out as established by SENASA and/or a veterinarian.	
	ACT	
	If any deviations are identified, correct them immediately.	
	Point 3: Corrective actions vs. root cause.	
	PLAN	
	Hold a meeting to review the accident investigation procedure.	
	DO	
Update the accident investigation procedure to improve accident analysis methods.		
Provide training on the adjustments made to the accident investigation procedure with CMHS and supervisors.		
Strengthen accident investigation analysis for supervisors and CMHS.		
Simulate the completion of accident investigation forms following the new procedures.		
VERIFY		



	<p>Evaluate the trained personnel's understanding of the accident investigation procedure.</p> <p style="text-align: center;">ACT</p> <p>If established procedures are not followed, retrain.</p>
Date of Response	29 08 2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>Inspections -Point 1- The organization updated the annual technical inspection program, identified with code FIC-08.05.02, including not only the areas but also the subareas within the organization to give the inspection plan a more robust scope. Updates to these formats were made for both the extractor and the farms within the scope of the certificate.</p> <p>The changes made to the inspection format also required the readjustment of associated documents such as instruction IC.08.05, version 7, entitled management and monitoring of joint safety committees and commissions, defining the responsibilities of the SHE coordinator, joint commission, and process managers. Each of the adjustments to the aforementioned documents was accompanied by a dissemination of changes to managers, heads, supervisors, and the joint commission to ensure proper implementation.</p> <p>Vaccination of livestock -Point 2- The organization updated its instruction I-33.06, version 4, on livestock management, including in section 5 the item on animal health, which describes health care aimed at disease prevention, parasite control, and welfare assurance. The update process was accompanied by the dissemination of the changes made in the update of the instruction to those responsible, which was carried out on 08/26/2025, recorded in the form called aide-mémoire FPC-06.03 version 2, and the photographic record of the vaccination schedules for all livestock.</p> <p>Review of accident investigations -Point 3- The organization conducted training sessions to strengthen accident investigation skills and systemic cause analysis. These training sessions were offered to personnel involved in these processes on July 18, 2025, and August 6, 2025. Additionally, in accident investigation instruction I-10.10, version 6, section 2.5, the responsibility of reviewing the results of accident investigations was added to the responsibilities of the SHE/CMHS coordinator/manager. The training processes were evaluated on August 20, 2025, for all persons who attended the aforementioned training dates, with satisfactory results in terms of understanding.</p> <p>Accident investigation -Point 4- The organization developed training to reinforce accident procedures, concepts associated with accident investigation, and systemic cause analysis, covering all individuals involved in accident investigation processes. These activities were carried out on 07/18/2025 and 08/12/2025. Likewise, the organization provided the results</p>



	<p>of the evaluations to the personnel involved in the process, with approval results for each participant. Finally, an adjustment was made to instruction IC-10.10, version 7, entitled accident investigation, whereby the SHE/CMHS coordinator and area manager must ensure the results of the investigation.</p> <p>Therefore, the organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	16 09 2025

Indicator Number	4.2.2.
Nonconformity Number	6
Nonconformity Category	<input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28 06 2025
Nonconformity Issued To Exportadora del Atlántico DINANT - Lean Zone and Aguan Zone	
Deadline:	<input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	2018 Principles and Criteria Standard – NI Honduras 2021.
<p>Nonconformity Statement:</p> <p>The procedure currently in use does not ensure that the system for handling complaints and claims is understood by external stakeholders.</p> <p>During external consultations carried out in Aguán and Lean, it was identified that 100% of the communities sampled are aware of the existence of the Complaints Mechanism and the different communication channels, but they are unclear about the timeframes or the response procedure in the event that the PQRS is filed anonymously.</p>	
<p>Evidence:</p> <p>- Complaints mechanism for communities, independent producers, and/or stakeholders. Code: PC-30. Version 5. Revised 12/20/2024.</p>	



- Consultations with the communities of Aguan (Quebrada de Arena, Cayo Cabo, and Colonia Lempira) and Lean (Matarraz and El Edén)

Root Cause Analysis	ANALYSIS OF THE WHYS		
	3 WHY	QUESTION	ANSWER
	WHY?	Why are the communities of Aguan and Lean unclear about the timing and form of response if they file a PQSR anonymously?	Because despite the training that has been provided, it is difficult to ensure that participants retain the information.
	WHY?	Why is it difficult for community participants to retain the information from the training?	Because no support materials have been provided to allow for review and consultation of the information after the training processes.
	WHY?	Why have no support materials been left for participants in the training processes?	Because even though the idea of producing these support materials was considered, it was not ultimately implemented.
	ROOT CAUSE	The idea of providing support materials for participants to review and consult, which would strengthen their understanding after the training sessions, was not implemented.	
Correction(s)	IMMEDIATE ACTION		
	Review with the training department the methods used to support the training provided.		
Corrective Action Implemented <i>(including any evidence submitted)</i>	PLAN		
	Set up a meeting with Corporate Communications and the training department to review different methods of supporting the training provided.		
	DO		
	Develop the elements defined with the Corporate Communications and Training departments.		
	Reinforce training in the mechanism by delivering the support materials developed.		
	VERIFY		
	Verify that the support materials have been useful in understanding how the Mdr works.		
Conduct a survey via WhatsApp among stakeholders who had previously been shown the short videos.			



	<table border="1"> <tr> <td style="text-align: center;">ACT</td> </tr> <tr> <td>Redefine and reconstruct the support material if it has not been useful.</td> </tr> </table>	ACT	Redefine and reconstruct the support material if it has not been useful.
ACT			
Redefine and reconstruct the support material if it has not been useful.			
Date of Response	29 08 2025		
Audit Team Conclusion (including any evidence reviewed)	The action plan was approved and will be verified during the ASA 2 follow-up audit.		
Status of Nonconformity	<input type="checkbox"/> Closed <input checked="" type="checkbox"/> Open		
Date of Closure:			

Indicator Number	4.8.2 (C)
Nonconformity Number	7
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28 06 2025
Nonconformity Issued To Exportadora del Atlántico, DINANT- Lean Zone and Aguan Zone	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	2018 Principles and Criteria Standard – NI Honduras 2021.
Nonconformity Statement:	
<p>The organization has a conflict resolution procedure identified with code PC37 version 2, updated on March 31, 2025, which does not specify the steps to be followed when there are outsiders permanently occupying certified areas, as is the case with the Agroindvasa and Planes de Irióna farms.</p> <p>During the audit, it was found that Corporación Dinant filed complaints with the Criminal Investigation Department - Complaints Section of the National Police on 05/31/2022 with the following description of the case: "for invasion, clearing, and subdividing for sale land that is green space belonging to the Agroindvasa and Planes de Irióna farms, both located in the Icoteas sector of the municipality of Limón, Colón."</p>	



The status of the complaints filed by the Agroindvasa and Planes de Iriona farms is unresolved.

Evidence:

Root Cause Analysis

ANALYSIS OF THE WHYS		
3 WHY	QUESTION	ANSWER
WHY?	Why does the Conflict Resolution Procedure not provide for actions to be taken when there are outsiders permanently occupying the company's certified areas?	Because it is a procedure for resolving legitimate conflicts and not for illegally invaded lands, which is the case with this permanent occupation.
WHY?	Why is it a procedure for resolving legitimate conflicts and not for illegally invaded lands, which is the case with this permanent occupation?	Because cases of illegal invasions are handled through complaints filed with the relevant government agency.
WHY?	Why are cases of illegal invasions handled through complaints filed with the relevant government agency?	Because that is what the law establishes, and Dinant and its legal department abide by it.
ROOT CAUSE	Cases of illegal invasions are handled by filing complaints with the relevant government agency. Because that is what the law establishes, and Dinant and its legal department abide by it.	

Correction(s)

IMMEDIATE ACTION
Schedule a meeting with the legal department to map out the actions to be taken in the event of invasions.

Corrective Action Implemented
(including any evidence submitted)

PLAN
Meeting with the legal department to document the procedure for handling illegal invasions in an annex.
TO DO
Document the procedure for filing complaints and following up on them.



	<p>Include the annex on handling and following up on invasions in the Conflict Resolution procedure.</p> <p style="text-align: center;">VERIFY</p> <p>Verify that the annex on handling and following up on invasions complies with all the steps established by law.</p> <p style="text-align: center;">ACT</p> <p>If legal issues that should be included in the annex on handling and monitoring invasions have not been included, they must be added.</p>
Date of Response	29 08 2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>The organization made modifications to its conflict resolution procedure identified with code PC-37, version 3, where it included in the scope information related to incidents reported to the competent authorities for land usurpation or invasion by outsiders, mentioning that instruction IC-03.01, known as the instruction for filing reports of usurpation, which guides the process of legal complaints, will be used. Likewise, Annex 1 establishes the mechanism for responding to such events.</p> <p>Finally, the organization conducted an internal consultation with corporate lawyers to ensure that the modifications made above comply with national legislation, obtaining approval from the legal department for their implementation.</p> <p>Therefore, the organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	16 09 2025



Indicator Number	4.8.4		
Nonconformity Number	8		
Nonconformity Category	<input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity		
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Date of Nonconformity Issued	28 06 2025		
Nonconformity Issued To Exportadora del Atlántico, DINANT- Aguan Zone			
Deadline:	<input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> 12 months from date of closing meeting		
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site		
Standard Reference	2018 Principles and Criteria Standard – NI Honduras 2021.		
Nonconformity Statement: There is no evidence that the areas invaded by persons outside the company who are permanently occupying part of the Agroindvasa and Planes de Iriona farms in the Aguan area have been adequately mapped by the organization.			
Evidence:			
Root Cause Analysis	ANALYSIS OF THE WHYs.		
	3 WHY	QUESTION	ANSWER
	WHY?	Why have areas invaded by people outside the company not been properly mapped by the organization?	Because the areas were mapped using outdated satellite images.
	WHY?	Why were outdated satellite images used?	Because the size of the farms has not changed and the purpose of the survey was to identify illegal occupations, not to map High Conservation Value Areas (HCVAs).
WHY?	Why was the objective of the survey to identify illegal occupations, not to map High Conservation Value Areas (HCV)?	Because protecting personnel was prioritized in light of security restrictions, and HCVs had already been mapped in the Bioterra study.	



	<table border="1"> <tr> <td data-bbox="686 203 813 333">ROOT CAUSE</td> <td data-bbox="813 203 1388 333">The aim was to identify the area of illegal occupation due to the security risks it poses to employees, rather than to monitor the status of High Conservation Value areas.</td> </tr> </table>	ROOT CAUSE	The aim was to identify the area of illegal occupation due to the security risks it poses to employees, rather than to monitor the status of High Conservation Value areas.						
ROOT CAUSE	The aim was to identify the area of illegal occupation due to the security risks it poses to employees, rather than to monitor the status of High Conservation Value areas.								
Correction(s)	<table border="1"> <tr> <td data-bbox="686 356 1388 412" style="text-align: center;">IMMEDIATE ACTION</td> </tr> <tr> <td data-bbox="686 412 1388 495">Request for quote for updated satellite images for all farms with AVCs.</td> </tr> </table>	IMMEDIATE ACTION	Request for quote for updated satellite images for all farms with AVCs.						
IMMEDIATE ACTION									
Request for quote for updated satellite images for all farms with AVCs.									
Corrective Action Implemented <i>(including any evidence submitted)</i>	<table border="1"> <tr> <td data-bbox="686 517 1388 562" style="text-align: center;">PLAN</td> </tr> <tr> <td data-bbox="686 562 1388 640">Budget definition for the purchase of satellite images</td> </tr> <tr> <td data-bbox="686 640 1388 674" style="text-align: center;">DO</td> </tr> <tr> <td data-bbox="686 674 1388 846">Purchase of satellite images Conduct monitoring analysis of possible impact of AVC in invaded areas within the scope</td> </tr> <tr> <td data-bbox="686 846 1388 880" style="text-align: center;">VERIFY</td> </tr> <tr> <td data-bbox="686 880 1388 981">Validate that all invaded AVC areas have been included in the analysis</td> </tr> <tr> <td data-bbox="686 981 1388 1014" style="text-align: center;">ACT</td> </tr> <tr> <td data-bbox="686 1014 1388 1126">If a deviation is verified, include the areas that have not yet been analyzed</td> </tr> </table>	PLAN	Budget definition for the purchase of satellite images	DO	Purchase of satellite images Conduct monitoring analysis of possible impact of AVC in invaded areas within the scope	VERIFY	Validate that all invaded AVC areas have been included in the analysis	ACT	If a deviation is verified, include the areas that have not yet been analyzed
PLAN									
Budget definition for the purchase of satellite images									
DO									
Purchase of satellite images Conduct monitoring analysis of possible impact of AVC in invaded areas within the scope									
VERIFY									
Validate that all invaded AVC areas have been included in the analysis									
ACT									
If a deviation is verified, include the areas that have not yet been analyzed									
Date of Response	29 08 2025								
Audit Team Conclusion <i>(including any evidence reviewed)</i>	The action plan was approved and will be verified during the ASA 2 follow-up audit.								
Status of Nonconformity	<input type="checkbox"/> Closed <input checked="" type="checkbox"/> Open								
Date of Closure:									



Indicator Number	6.1.5 (C)	
Nonconformity Number	9	
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity	
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Date of Nonconformity Issued	28 06 2025	
Nonconformity Issued To Exportadora del Atlántico, DINANT- Lean Zone and Aguan Zone		
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting	
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site	
Standard Reference	2018 Principles and Criteria Standard – NI Honduras 2021.	
Nonconformity Statement:		
<p>There is no evidence of actions taken by the gender committee during 2024 in the Aguan and Lean areas.</p> <p>Aguan area: in December 2024, there is only evidence that they met and defined actions (conducting surveys to identify the committee's priority activities). In January 2025, a meeting was held where it was decided to hold micro-talks on gender and non-discrimination, which have been carried out. However, the 2025 activity schedule does not include the activities pending from December 2024 (such as the survey), and no follow-up was done.</p> <p>Lean Zone: There was no evidence of a plan for the activities carried out in 2024. In January 2025, an activity plan was drawn up defining micro-talks on gender and non-discrimination, which have been carried out.</p>		
Evidence:		
<ul style="list-style-type: none"> - Gender committee meeting minutes book. - 2025 work plan. 		
Root Cause Analysis	WHY ANALYSIS (MANDATORY)	
	3 WHY	QUESTION
	ANSWER	
WHY?	Why are there no signs of action by the gender committee in 2024 in Aguan and Lean, and why are the activities of Aguan not included in the 2025 work plan?	Because the actions had been carried out by Human Capital and not by the Gender Committee itself. It had not been transferred to the 2025 work plan because the committee did not consider the new plan.



	<p>WHY?</p> <p>a. Why were the actions carried out by Human Capital and not by the Gender Committee?</p> <p>b. Why did the Committee not consider including the 2024 activities in the 2025 plan?</p>	<p>Because the Gender Committee was not sufficiently trained and roles had not been defined, despite having instructions, it was not clear that the 2024 activities should also be carried out in 2025.</p>
	<p>WHY?</p> <p>A and b Why were the Committee not sufficiently trained and why was it not clear that the 2024 activities should be carried over to 2025?</p>	<p>Because the constitution and action of the gender committee for the company was a new issue, the instructions provided were insufficient to empower its members in the planning and development of the activities typical of a committee of this type.</p>
	<p>ROOT CAUSE</p>	<p>The instructions provided were insufficient to empower its members in the planning and development of activities specific to a committee of this type.</p>
<p>Correction(s)</p>	<p style="text-align: center;">IMMEDIATE ACTION</p> <p>Review and include in the 2025 operational plan the pending activities for 2024 in Aguan and Lean.</p>	
<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<p style="text-align: center;">PLAN</p> <p>Hold a meeting to review, adjust instructions, and define the pillars of action for the Gender Committee.</p> <p style="text-align: center;">DO</p> <p>Review and update the Gender Committee's instructions, including the committee's impact measurement system and monitoring of future activities.</p> <p>Standardize the monitoring of each activity in both Aguan and Lean through a logbook.</p> <p>Socialize and implement changes to the instructions.</p>	



	<table border="1"> <tr> <td data-bbox="687 208 1380 244">VERIFY</td> </tr> <tr> <td data-bbox="687 244 1380 338">Verify the Gender Committee's understanding of the new guidelines and verify the use of the minutes book as part of the follow-up to planned activities.</td> </tr> <tr> <td data-bbox="687 338 1380 412">Review the 2025 work plan and ensure that the pending activities for 2024 have been carried out.</td> </tr> <tr> <td data-bbox="687 412 1380 448">ACT</td> </tr> <tr> <td data-bbox="687 448 1380 521">Make the necessary adjustments to the monitoring of planned activities to correct any deviations found.</td> </tr> </table>	VERIFY	Verify the Gender Committee's understanding of the new guidelines and verify the use of the minutes book as part of the follow-up to planned activities.	Review the 2025 work plan and ensure that the pending activities for 2024 have been carried out.	ACT	Make the necessary adjustments to the monitoring of planned activities to correct any deviations found.
VERIFY						
Verify the Gender Committee's understanding of the new guidelines and verify the use of the minutes book as part of the follow-up to planned activities.						
Review the 2025 work plan and ensure that the pending activities for 2024 have been carried out.						
ACT						
Make the necessary adjustments to the monitoring of planned activities to correct any deviations found.						
Date of Response	29 08 2025					
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>Following a meeting with the leaders of the processes involved, the organization made a modification to instruction I05-03.03, version 2, adding the gender committee's measurement and monitoring matrix to section V of the document, establishing the following: "The committee will evaluate the progress of planned activities through the measurement and monitoring matrix, which will allow for monitoring compliance with established objectives."</p> <p>In section VII, entitled "Election of the Gender Committee," it defined the following:</p> <ol style="list-style-type: none"> 1. The committee will appoint the person who will assume the chairmanship, responsible for leading the committee's activities. 2. The committee will appoint a secretary, responsible for documenting the meetings and keeping the work plan up to date. 3. Starting with the election of the third committee, the inclusion of two alternate members will be considered, who will assume functions within the committee in the event that a member resigns from their position or leaves the organization before the end of their term. <p>Section VII, entitled "Functions and responsibilities of the gender committee," defines the following:</p> <ol style="list-style-type: none"> 1. Chair: Lead the gender committee, supervising the proper execution of the established work plan. Likewise, the chair will be responsible for maintaining an updated and detailed record of the actions taken, reflecting them in the measurement and monitoring matrix, in order to evaluate progress and ensure the fulfillment of the committee's objectives. 					



	<p>Section X, entitled "Records and Documentation," established that the minutes shall be in the same format for each committee meeting at each site and shall be documented in the minutes book, which shall contain the topics addressed during the session and shall be signed by the committee members and any other area representative present at the meeting.</p> <p>The modifications described above were shared with the respective Lean Extraction Plant and Aguan administrative office committees on 08/12/2025, where they also conducted comprehension assessments with passing results.</p> <p>Finally, the organization attached the minutes developed by the committee after the modifications made to its instructions for the Lean and Aguan cases, with meeting dates of August 14, 2025, for both cases. The 2025 work plan was also attached, verifying compliance with what was executed and pending from 2024, establishing 10 activities, of which 1 was pending execution from 2024. Therefore, the organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	16 09 2025

Indicator Number	6.3.1 (C)
Nonconformity Number	10
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28 06 2025
Nonconformity Issued To Exportadora del Atlántico, SDINANT- Lean Zone and Aguan Zone	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input type="checkbox"/> Off-site
Standard Reference	2018 Principles and Criteria Standard – NI Honduras 2021.



Nonconformity Statement:

The statement on freedom of association and the right to collective bargaining published in various policies and internal work regulations has not been understood by a large part of the workforce.

The statement on freedom of association and the right to collective bargaining is evident in the following documents, which are published in different areas of the company and on its website, and which present the definition of the concept with different scopes:

- The human rights policy states that "At DINANT, we respect our employees' right to freedom of association and assembly. We implement this through the Internal Work Regulations applicable to each of the company's operating sites."
- The corporate sustainability policy states that "Dinant respects the right of peaceful assembly and free association."
- Internal work regulations: Dismissing or harming employees in any way because of their political affiliation or participation in lawful union activities.
- Internal work regulations training material: The rights of all personnel to form and join unions of their choice and to engage in collective bargaining are respected.

In the aide-memoire of the last two management meetings at the Aguan mill, it is noted that workers were informed that the company respects the freedom of association of its employees, which is mentioned in the Human Rights Policy, such as belonging to groups with specific purposes. The company does not exert any influence on political, religious, or cultural convictions, or on social activities and groups that employees may form and that are of interest to them. It also states that the members of the Joint Committee are employee representatives, elected by the employees. cultural activities or groups of a social nature that employees may form and that are of interest to them. It also indicates that the members of the Joint Committee are employee representatives, elected by the employees.

Evidence:

- Interview with Human Capital: They indicate that the employee representatives elected to the Joint Committee are also representatives who deal with labor issues. Chapter VI of the general regulations on preventive measures for occupational accidents and diseases specifies "Joint Health and Safety Committees." *Art. 11 - "The health and safety committee is a body that promotes and monitors health and safety rules and regulations within the company and will therefore not deal with matters relating to the contractual-labor relationship itself; personnel, disciplinary, or union issues are dealt with in other instances."*
- Interviews on farms and at the extraction plant.
- Aguan: 60 (44 do not understand the concept, equivalent to 74%).
- Lean: 30 (16 do not understand the concept, equivalent to 54%).
- Interviews with gender committees and joint commissions
- Lean and Aguan: 50 (80% of those who responded to the interview).

Root Cause Analysis

ANALYSIS OF THE WHYs (MANDATORY)		
3 WHY	QUESTION	ANSWER
WHY?	Why has a large part of the workforce not understood the statement on freedom of association and collective bargaining?	Because within the company there are different ways of communicating and relating to free association, and this is not done in a unified manner.



	<table border="1"> <tr> <td>WHY?</td> <td>Why are there different ways of communicating free association and why is it not done in a unified manner?</td> <td>Because the concept has been communicated in different documents and in some cases using legal language and in others using organizational language.</td> </tr> <tr> <td>WHY?</td> <td>Why has it been communicated using legal language and, at other times, organizational language?</td> <td>Because the company has focused more on how to convey the message than on the substance of its meaning.</td> </tr> </table>	WHY?	Why are there different ways of communicating free association and why is it not done in a unified manner?	Because the concept has been communicated in different documents and in some cases using legal language and in others using organizational language.	WHY?	Why has it been communicated using legal language and, at other times, organizational language?	Because the company has focused more on how to convey the message than on the substance of its meaning.							
	WHY?	Why are there different ways of communicating free association and why is it not done in a unified manner?	Because the concept has been communicated in different documents and in some cases using legal language and in others using organizational language.											
	WHY?	Why has it been communicated using legal language and, at other times, organizational language?	Because the company has focused more on how to convey the message than on the substance of its meaning.											
<table border="1"> <tr> <td>ROOT CAUSE</td> <td>Because the company has focused more on how to deliver the message than on the substance of its understanding.</td> </tr> </table>	ROOT CAUSE	Because the company has focused more on how to deliver the message than on the substance of its understanding.												
ROOT CAUSE	Because the company has focused more on how to deliver the message than on the substance of its understanding.													
Correction(s)	<table border="1"> <tr> <td style="text-align: center;">IMMEDIATE ACTION</td> </tr> <tr> <td>Analysis of the language used and the way in which the training has been developed</td> </tr> </table>	IMMEDIATE ACTION	Analysis of the language used and the way in which the training has been developed											
IMMEDIATE ACTION														
Analysis of the language used and the way in which the training has been developed														
Corrective Action Implemented <i>(including any evidence submitted)</i>	<table border="1"> <tr> <td style="text-align: center;">PLAN</td> </tr> <tr> <td>Plan a meeting to determine the unification of the language of free association and collective bargaining and which documents need to be adjusted</td> </tr> <tr> <td>DO</td> </tr> <tr> <td>Update the documents containing the policies on free association and collective bargaining</td> </tr> <tr> <td>Train Human Capital managers responsible for socializing this issue with employees on the new language and the development of the concept</td> </tr> <tr> <td>Develop the necessary tools to facilitate understanding of free association and collective bargaining in different areas of the company</td> </tr> <tr> <td>Develop a reinforcement training program on the topic of freedom of association and collective bargaining in addition to the normal training plan for employees.</td> </tr> <tr> <td>Implement refresher training with employees.</td> </tr> <tr> <td style="text-align: center;">VERIFY</td> </tr> <tr> <td>Assess managers' understanding through post-training evaluation.</td> </tr> <tr> <td>Verify that the training support tools are sufficiently clear for the audience that will receive them</td> </tr> <tr> <td>Assess staff understanding after program implementation through surveys or short documented interviews.</td> </tr> <tr> <td style="text-align: center;">ACT</td> </tr> </table>	PLAN	Plan a meeting to determine the unification of the language of free association and collective bargaining and which documents need to be adjusted	DO	Update the documents containing the policies on free association and collective bargaining	Train Human Capital managers responsible for socializing this issue with employees on the new language and the development of the concept	Develop the necessary tools to facilitate understanding of free association and collective bargaining in different areas of the company	Develop a reinforcement training program on the topic of freedom of association and collective bargaining in addition to the normal training plan for employees.	Implement refresher training with employees.	VERIFY	Assess managers' understanding through post-training evaluation.	Verify that the training support tools are sufficiently clear for the audience that will receive them	Assess staff understanding after program implementation through surveys or short documented interviews.	ACT
PLAN														
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VERIFY														
Assess managers' understanding through post-training evaluation.														
Verify that the training support tools are sufficiently clear for the audience that will receive them														
Assess staff understanding after program implementation through surveys or short documented interviews.														
ACT														



	Adjust training mechanisms to the results of comprehension according to the evaluation, as necessary.
Date of Response	29 08 2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>The organization held a meeting on 07/08/2025 attended by representatives of the training management and human capital managers from the Aguan and Lean areas, conducting a preliminary review of the various documents addressing the concepts of freedom of association and collective bargaining in order to compile these definitions. These were then discussed at a meeting held on 09/07/2025, where an attempt was made to unify the definition by consensus with the different parties involved, resulting in the following: "At DINANT and EXPORTADORA DEL ATLÁNTICO, we fully respect our employees' right to freedom of association and collective bargaining."</p> <p>The concept was then unified in the code of ethics (page 13), Corporate Sustainability Policy (page 3), Human Rights Policy (page 5), and internal work regulations (section 51). Once the adjustments had been made, training was provided to those responsible for administering the process, and official communications with the required adjustments were sent by email to all staff members of the organization on August 1, 2025.</p> <p>Likewise, a schedule was established for the dissemination of these adjustments and the concepts for the lean and aguan areas, scheduled for the first week of August 2025. The organization presented the following evidence of the training carried out:</p> <ol style="list-style-type: none"> 1. Lean extraction: held on 08/08/2025, attended by 81 people. 2. Lean farms (Arizona Atlántida shipyard): held on 08/11/2025, attended by 131 people. 3. Aguan extractor: held on 08/11/2025, attended by 82 people. 4. Lean Farms (Farallones): held on 08/13/2025, attended by 135 people. 5. Fincas Lean (Agroinvasa): held on August 13, 2025, attended by 69 people. 6. Lean Farms (Burned House): held on 08/08/2025, attended by 9 people. <p>To ensure that the trainees understood the material, the organization conducted random sampling, handing out the freedom of association and collective bargaining</p>



	<p>assessment form and conducting a total of 49 assessments of farm and extractor personnel in Lean and Aguan.</p> <p>Therefore, the organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	16 09 2025

Indicator Number	6.7.2
Nonconformity Number	11
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Date of Nonconformity Issued	28 06 2025
Nonconformity Issued To Exportadora del Atlántico, DINANT- Lean Zone and Aguan Zone	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	2018 Principles and Criteria Standard – NI Honduras 2021.

Nonconformity Statement:

There are deficiencies in the accident and emergency response procedure and in the accident log of the certification unit.

1. The Emergency Plan and Call List (FP-10.06), which defines all the strategies for responding to workplace accidents and emergencies within the scope of the Lean and Aguan plants, does not, however, establish the equipment necessary to respond to emergencies in the lagoon area, despite , the risk being identified in its hazard identification and risk assessment matrix FPC-02.02, nor was it available during the audit.
2. There are inconsistencies in the record of the days of incapacity that were reviewed in a sample of accidents versus the total number of incapacitating days reported in the document "Statistical control of accidents-incidents (code FIC-08.03.01)".



In the accident investigation involving the worker with code 308974 in February 2024, 16 days of incapacity are established, while the statistical control database shows 1 day of work incapacity for that month.

In the accident involving an employee in the agricultural workshop area in July 2024, the investigation shows 13 days of incapacity, while the statistical control database shows 10 days.

Evidence:

Point 1

- Site visit
- Interview with area manager
- FP-10.06 Emergency plan and call list
- FIC-08.05 - INSP. AUD. TEC. - PROGRAM 2025.

Point 2

- Statistical control of accidents and incidents (code FIC-08.03.01)
- Worker investigation 308974 (Form FI-10.10.01-02 V2)
- Workshop worker investigation (Form FI-10.10.01-02 V2)
- Interview with SHE managers at Lean and Aguan farms.

Root Cause Analysis

EMERGENCY PLAN

WHY ANALYSIS		
3 WHY	QUESTION	ANSWER
WHY?	Why were no specific teams or actions defined in case of emergencies in the lagoon area?	Because the Emergency Plan and Call List (FP-10.06) does not cover this type of risk or the associated resources.
WHY?	Why does the Emergency Plan not cover this type of risk or the associated resources?	Because the risks and their control hierarchy are established only in the IPER matrix (FPC-02.02), where, although the risk of drowning is identified, no control plan had been established.
WHY?	Why was the control hierarchy for the risk of drowning not established in the IPER matrix?	Because during the initial risk assessment, the corresponding control hierarchy was not adequately developed.
ROOT CAUSE	The control hierarchy was not properly analyzed and was limited to the employee's transit and operating area, so it did not include operations on bodies of water that maximize the risk of drowning and, therefore, the	



	<table border="1"> <tr> <td data-bbox="691 208 815 271"></td> <td data-bbox="815 208 1377 271">application of the necessary engineering controls to mitigate the risk.</td> </tr> <tr> <td colspan="2" data-bbox="691 304 1377 331">INCONSISTENCIES IN DAYS OF DISABILITY</td> </tr> <tr> <td colspan="2" data-bbox="691 331 1377 358">WHY ANALYSIS (MANDATORY)</td> </tr> <tr> <td data-bbox="691 358 810 394">3 WHY</td> <td data-bbox="810 358 1377 394">QUESTION</td> </tr> <tr> <td data-bbox="691 394 810 584">WHY?</td> <td data-bbox="810 394 1377 584">Why are there inconsistencies between the days of incapacity in accident reports and in statistical control?</td> </tr> <tr> <td data-bbox="691 584 810 775">WHY?</td> <td data-bbox="810 584 1377 775">Why is the SHE Coordinator not informed of extensions to days of incapacity after the initial investigation?</td> </tr> <tr> <td data-bbox="691 775 810 954">WHY?</td> <td data-bbox="810 775 1377 954">Why was the need to update this information between Human Resources and SHE never considered?</td> </tr> <tr> <td data-bbox="691 987 810 1095">ROOT CAUSE</td> <td data-bbox="810 987 1377 1095">No cross-check was performed between the information on days of incapacity handled by Human Resources and the SHE department.</td> </tr> </table>		application of the necessary engineering controls to mitigate the risk.	INCONSISTENCIES IN DAYS OF DISABILITY		WHY ANALYSIS (MANDATORY)		3 WHY	QUESTION	WHY?	Why are there inconsistencies between the days of incapacity in accident reports and in statistical control?	WHY?	Why is the SHE Coordinator not informed of extensions to days of incapacity after the initial investigation?	WHY?	Why was the need to update this information between Human Resources and SHE never considered?	ROOT CAUSE	No cross-check was performed between the information on days of incapacity handled by Human Resources and the SHE department.
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	<p>-Implement the control hierarchy, as established in the IPER Matrix (engineering controls, administrative controls, etc.). -Train staff on the risks, the controls implemented, and the procedures to follow in case of an emergency.</p> <p style="text-align: center;">VERIFY</p> <p>Assess staff knowledge of the risks and controls in place.</p> <p style="text-align: center;">ACT</p> <p>If deviations in routes or technical inspections are identified, correct them immediately.</p> <p style="text-align: center;">INCONSISTENCIES IN DAYS OF DISABILITY</p> <p style="text-align: center;">PLAN</p> <p>Hold a meeting with Human Capital to define the changes, define the flow of information, and establish it in I-08.03.</p> <p style="text-align: center;">DO</p> <p>Update I-08.03 Accident Statistics, defining the flow of information on days of incapacity between the relevant areas (Human Resources and SHE).</p> <p>Implement the actions corresponding to the adjustments as established in I-08.03.</p> <p style="text-align: center;">VERIFY</p> <p>Verify the start of the implementation of reporting days of incapacity to the SHE area.</p> <p style="text-align: center;">ACT</p> <p>If inconsistencies are identified, provide immediate feedback and update the statistical control.</p>
Date of Response	29 08 2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>Point 1 - inclusion of drowning emergencies -</p> <p>The organization reviewed the IPER matrix at a meeting held on 07/15/2025 for the water extraction plant and on 07/14/2025 for the lean extraction plant. Adjustments were made to the matrix, classifying it as an unacceptable occupational risk index and establishing the following controls:</p>



	<ol style="list-style-type: none"> 1. Engineering: Tensioned chains from point to point around the edge of each pond. 2. Administrative control: Drowning hazard signage, first aid training, and activity instructions, and the activity is always carried out with supervision. 3. PPE: Life rings at strategic points, protective toe shoes. <p>These controls were established for the following tasks: entry of liquids and sludge into the clarification recovery system, manual removal of light sludge, oil, and POME accumulated in ponds, regular light sludge trap, enabling oil recovery channels from ponds to recovery pits, oil filling, POME recovered from recovery pits, sending recovered oil from pits to storage tanks and buffer tanks or green cisterns.</p> <p>Training was provided to lagoon personnel, explaining the different administrative controls created for risk control, carried out on 08/04/2025 for water and sludge, respectively. Likewise, assessments of worker understanding were carried out, with satisfactory results.</p> <p>Point 2 - Accident statistics -</p> <p>During a meeting held on July 29, 2025, the non-compliance detected in the statistical control of accidents and incidents was addressed, identifying that in two cases the days of incapacity recorded in the statistics did not coincide with the final days granted to the affected workers. The situation arose because, after the post-incapacity assessment, the days initially assigned were extended, but this information was not communicated to the SHE area, and the original values were maintained in the monthly report.</p> <p>As an immediate control measure, the incident/accident control instructions identified with code I-08.03, version 3, were modified, establishing that the head/manager of human capital is responsible for reporting monthly the number of days of incapacity resulting from work accidents, in accordance with the official documentation received by the SHE area. The organization provided evidence of emails notifying of accidents that occurred in July in accordance with the instructions, and attached records of the statistical control of accidents FIC-08.03.01 version 4, which includes the information reported by human resources.</p> <p>Therefore, the organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed



	<input type="checkbox"/> Open
Date of Closure:	16 09 2025

Indicator Number	7.2.2 (C)
Nonconformity Number	12
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28 06 2025
Nonconformity Issued To Exportadora del Atlántico, DINANT- Lean Zone and Aguan Zone	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	2018 Principles and Criteria Standard – NI Honduras 2021.

Nonconformity Statement:

The certification unit does not record the quantities of active ingredient per hectare of the pesticides applied.

During the review of the records implemented for pesticide management, it was identified that the company implements two types of records:

Pesticide use authorization (code: FI-33.05.01-1, edition: 003), which records the application recommendation, dosage, and maximum active ingredient to be applied per hectare, among other information; the authorization is valid for one month.

Pesticide application control (code: FI-33.05-02 edition: 003), where the date, activity, trade name of the product, active ingredient, re-entry time, dermal LD50, batch number, pumps applied, application equipment, target weed or pest, product dosage, total amount of product applied, and area applied are recorded.

However, during the review of pesticide application records, the following was noted:

- AGROINDVASA. Upon reviewing the pesticide application records for March 2025 recorded in the "control tower" software for the products RIMAXATO (glyphosate) and ALIADO (Mesolfuron Methyl), it was found that instead of recording the amount of active ingredient applied per hectare, the amount of commercial product was recorded.
- Finca CAYUCO. Pesticide application control FI-33.05-02 was reviewed for the application of MSMA to eliminate plants affected by red ring disease in December 2024, where INITOX



72.SL, Herbicide (Organo arsenate) was used. The volume of AI applied per hectare of commercial product was not recorded.

- Cayuco Farm. Applications of RIMAXATO (glyphosate) and ALIADO (Mesolfuron Methyl) on January 22, 2025, where it was identified that the product, name of the active ingredient, and total volume of commercial product applied per hectare, as well as the total area applied, are recorded, but the volume of AI applied per hectare for none of the products is recorded.
- During the review of records with the personnel responsible for authorizations and field applications, it was confirmed that the volume of AI of each product applied is not being recorded.

Evidence:

- Control of pesticide applications FI-33.05-02 edition 003.
- Pesticide use authorization FI-33.05.01-1 edition 003
- Interview with personnel responsible for pesticide management on farms.
- "Control tower" software

Root Cause Analysis

WHY ANALYSIS (MANDATORY)		
3 WHY	QUESTION	ANSWER
WHY?	Why is the volume of active ingredient applied per hectare not recorded in pesticide records?	Because the active ingredient is only recorded on the product application authorization sheet and the actual application per hectare is not calculated.
WHY?	Why was the calculation not made according to the effective application per hectare?	Because the final calculation against the actual application of the product was omitted.
WHY?	Why was the final calculation against the actual application of the product omitted?	Because the format established the calculation based on the trade name.
ROOT CAUSE	The calculation in the application control format is recorded against the trade name, as this is the name used in accounting.	

Correction(s)

IMMEDIATE ACTION
Make the adjustment to the calculation



Corrective Action Implemented <i>(including any evidence submitted)</i>	PLAN
	Review and modify form FI-33.05-02 (control) and the control tower log sheet to include a mandatory field for "volume of active ingredient applied per hectare."
	DO
	Share the adjustments to the form (FI-33.05-02) and the control tower log sheet with farm managers and control tower operators.
	VERIFY
	Verify that the active ingredient per hectare field is being completed correctly in the new forms.
	ACT
In case of non-compliance in the records, provide direct feedback and make immediate adjustments.	
Date of Response	29 08 2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>In the pesticide application control form identified with code FI-33.05.02 version 5, the respective columns were added to record the active ingredient, and in the control tower software, fields were created in the system to record the amount of active ingredient and the amount used per hectare. Likewise, training records were submitted for those in charge of aguan and lea, which were carried out on 08/01/2025 with a total of 24 people trained.</p> <p>Finally, records were submitted for the collection of information on Rimaxato products used in the Agroinvasa, Plan de Iriona, and Villeda projects for the period of September 2025, in accordance with the adjustments made to both the formats and the control tower software.</p> <p>Therefore, the organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	16 09 2025



Indicator Number	7.12.2 (C)		
Nonconformity Number	13		
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity		
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Date of Nonconformity Issued	28 06 2025		
Nonconformity Issued To Exportadora del Atlántico, DINANT- Lean Zone and Aguan Zone			
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting		
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input type="checkbox"/> Off-site		
Standard Reference	2018 Principles and Criteria Standard – NI Honduras 2021.		
Nonconformity Statement:			
<p>The organization has a HCV study developed by Bioterra in 2017; however, there was no evidence of the correct identification and delimitation of HCV areas 1 and 3 presents in the Planes de Iriona management unit.</p> <p>The study identified a HCV area of 614.36 ha, but the areas corresponding to each of the HCV were not identified.</p>			
Evidence:			
- HCV Study Bioterra 2017			
Root Cause Analysis	ANALYSIS OF THE WHYS		
	3 WHY	QUESTION	ANSWER
	WHY?	Why did the study conducted by Bioterra fail to correctly identify and delimit the HCV-1 and HCV-3 areas, even though it was known that together they covered 614.36 hectares?	Because that was how the study conducted by Bioterra was presented.
WHY?	Why was that the way the study conducted by Bioterra was presented?	Because as an expert of the HCV Network and a licensed consultant, Bioterra had a defined methodology approved by the HCV Network, and Dinant	



		assumed that this methodology met the requirements of the RSPO.
	WHY?	Why did Dinant assume that this reporting methodology met the RSPO requirements? Because the HCV Network was selected by the RSPO as an evaluating and accrediting entity for licensed advisors, and the HCV Network approved the document in 2021.
	ROOT CAUSE	The organization fully trusted that the accredited external specialist consultant (Bioterra/HCV Network) was complying with the RSPO's requirements for these studies.
Correction(s)	IMMEDIATE ACTION	
	Request a meeting with the Bioterra consultant to provide information	
Corrective Action Implemented <i>(including any evidence submitted)</i>	PLAN	
	Hold a meeting with Bioterra to plan the correction of the study and the delivery of information on AVC areas by farm and by type of AVC and location	
	DO	
	Adjust Bioterra's AVC study to the required information, with an appendix	
	VERIFY	
	Verify that all required information has been delivered by Bioterra in a timely manner.	
ACT		
If there is any deviation from the issue of information delivery by Bioterra, discuss with the auditing body for new planning		
Date of Response	29 08 2025	
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>The organization held a meeting with Bioterra, the company that conducted the HCV study on July 9, 2025, where issues related to the correct identification of HCV areas 1 and 3 of the Planes de Iriona project were discussed. At this meeting, it was agreed to submit a financial proposal to make the necessary adjustments to the HCV study.</p> <p>The supplier proceeded to present the adjustments in detail in an Excel file called "new HCV2023-2025 area data.xls,"</p>	



	<p>which clarified the areas of the Planes de Iriona project, resulting in an HCV 1 area of 614.36 ha and an HCV3 area of 41 ha.xls, which clarified the areas of the Planes de Iriona project, resulting in an HCV 1 area of 614.36 ha and an HCV 3 area of 413.3 ha, clarifying that HCV 3 (which represents the smaller area) is contained within the determined area of HCV1. Likewise, in the study entitled Evaluation of High Conservation Values (HCV) conducted in October 2017, the summary table with the areas was included and the maps identifying the areas were adjusted.</p> <p>Therefore, the organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	16 09 2025

Indicator Number	7.12.4 (C)
Nonconformity Number	14
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28 06 2025
Nonconformity Issued To Exportadora del Atlántico, DINANT- Lean Zone and Aguan Zone	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	2018 Principles and Criteria Standard – IN Honduras 2021.
Nonconformity Statement:	



Dinant has a 2023-2027 AVC management and monitoring plan through which it plans the actions to be taken to protect and/or improve its AVC areas. However, because it currently has no operational control over AVC areas 1 and 3 of the Agroindvasa and Planes de Irióna properties due to the presence and permanent occupation of the area by individuals outside the company, the activities budgeted in its plan to ensure the conservation of these areas were not carried out.

Nevertheless, the organization has filed complaints with the competent authorities regarding deforestation and occupation of these areas.

Evidence:

- Complaint No. 417 filed with the criminal investigation department, complaints section of the national police of the department of Colon, municipality of Trujillo, on 07/23/2021.
- Complaint No. D.P.I 99-2023 filed with the criminal investigation department, complaints section of the national police of the department of Colón on February 27, 2023.

Root Cause Analysis	ANALYSIS OF THE WHYs		
	3 WHY	QUESTION	ANSWER
	WHY?	Why were the activities budgeted in the plan to conserve the AVC-1 and AVC-3 areas on the Agroindvasa and Planes de Irióna properties not carried out?	Because the presence of illegal trespassers prevents personnel from entering safely and puts the integrity of employees at risk.
	WHY?	Why does the presence of illegal invaders prevent the safe entry of personnel and put the integrity of employees at risk?	Because the trespassers are armed and threaten employees when they approach the illegally invaded areas.
	ROOT CAUSE	Illegal squatters are armed and threaten employees when they approach the illegally invaded areas.	
Correction(s)	IMMEDIATE ACTION		
	Follow-up on complaints filed for illegal invasion		
Corrective Action Implemented (including any evidence submitted)	PLAN		
	Hold a meeting on the feasibility of implementing the conservation plan for AVC areas in illegally invaded areas.		
	DO		
	Develop a 10-month action plan to rectify AVC conservation plans with areas effectively managed by the company		
	<ul style="list-style-type: none"> ○ Map AVC areas without conservation control by the company due to illegal invasions in Agroindvasa and Planes ○ Measure the AVC areas of Agroindvasa and Planes that are not controlled by the company. ○ Review ○ the company's property titles for AVC areas that are not directly controlled by the company 		



	<ul style="list-style-type: none"> ○ Update the polygonal areas of the farms and inform the auditing body and the RSPO, if necessary. ○ Update the AVC conservation plan with new adjustments made <p style="text-align: center;">VERIFY</p> <p>Verify that the mapped area with AVC without conservation control by the company is effectively rectified in the updated land titles</p> <p style="text-align: center;">ACT</p> <p>If there is any deviation from the action plan adjustment, correct it immediately.</p>																																				
Date of Response	29 08 2025																																				
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>Since the organization depends on third parties (government entities) for the closure of the NC related to the composting plant, the following conditional closure has been approved:</p> <table border="1" data-bbox="427 855 1372 1861"> <thead> <tr> <th data-bbox="434 864 884 913">Proposed Activity</th> <th data-bbox="890 864 1075 913">Means of verification</th> <th data-bbox="1082 864 1366 913">Follow-up date</th> </tr> </thead> <tbody> <tr> <td data-bbox="434 922 884 972">Conduct a survey within the company on areas invaded by third parties</td> <td data-bbox="890 922 1075 972">Report</td> <td data-bbox="1082 922 1366 972">October 24, 2025</td> </tr> <tr> <td data-bbox="434 981 884 1030">Mapping of the invaded area and HCV areas with satellite images.</td> <td data-bbox="890 981 1075 1030">Map</td> <td data-bbox="1082 981 1366 1030">October 24, 2025</td> </tr> <tr> <td data-bbox="434 1039 884 1111">Request to the lessor to change the leased area in accordance with the company's productive area</td> <td data-bbox="890 1039 1075 1111">Draft</td> <td data-bbox="1082 1039 1366 1111">October 24, 2025</td> </tr> <tr> <td data-bbox="434 1120 884 1532">Approval by the Board of Directors to dismember and sell to a third company the areas invaded by third parties under the following conditions: a) The company will negotiate the return of the areas by the illegal invaders with the competent authority, b) The company will always respect the human rights of these communities, and c) once the property is returned by the illegal invaders, and in the event that there are areas of high conservation value, they must be evaluated to determine the condition in which they were received, and efforts will be made to regenerate them if necessary and ensure their conservation.</td> <td data-bbox="890 1120 1075 1532">Minutes of the Board of Directors meeting</td> <td data-bbox="1082 1120 1366 1532">October 31, 2025</td> </tr> <tr> <td data-bbox="434 1541 884 1585">Define a new polygon for the Dinant farm</td> <td data-bbox="890 1541 1075 1585">New Industrial Park</td> <td data-bbox="1082 1541 1366 1585">November 7, 2025</td> </tr> <tr> <td data-bbox="434 1594 884 1617">Update Annex 2 RSPO</td> <td data-bbox="890 1594 1075 1617">Annex 2</td> <td data-bbox="1082 1594 1366 1617">November 14, 2025</td> </tr> <tr> <td data-bbox="434 1626 884 1648">Submission of Annex 2 RSPO</td> <td data-bbox="890 1626 1075 1648">Email sent</td> <td data-bbox="1082 1626 1366 1648">November 14, 2025</td> </tr> <tr> <td data-bbox="434 1657 884 1729">Enter into a purchase agreement with the requirements established by Dinant's Board of Directors.</td> <td data-bbox="890 1657 1075 1729">Approved version of the contract</td> <td data-bbox="1082 1657 1366 1729">November 21, 2025</td> </tr> <tr> <td data-bbox="434 1738 884 1760">Signing of the purchase agreement</td> <td data-bbox="890 1738 1075 1760">Signed contract</td> <td data-bbox="1082 1738 1366 1760">November 21, 2025</td> </tr> <tr> <td data-bbox="434 1769 884 1818">Proof of registration of the sale process at the Property Institute</td> <td data-bbox="890 1769 1075 1818">Government Entity Certificate</td> <td data-bbox="1082 1769 1366 1818">November 26, 2025</td> </tr> <tr> <td data-bbox="434 1827 884 1877">Develop a new conservation plan for Dinant's HCV, excluding the areas sold by the company</td> <td data-bbox="890 1827 1075 1877">New conservation plan</td> <td data-bbox="1082 1827 1366 1877">January 26, 2026</td> </tr> </tbody> </table>	Proposed Activity	Means of verification	Follow-up date	Conduct a survey within the company on areas invaded by third parties	Report	October 24, 2025	Mapping of the invaded area and HCV areas with satellite images.	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Update Annex 2 RSPO	Annex 2	January 9, 2026
Submission of Annex 2 RSPO	Email sent	January 26, 2026
Develop a new conservation plan for Dinant's HVA, excluding the areas sold by the company	New conservation plan	January 26, 2026

To identify the state of impact and the areas occupied and their relationship with the legal property documents, the organization prepared the following documents:

- Chronology of events and investigation processes for land donated to the Miguel Facuse colony
- Chronology of events and investigation processes regarding land donated for the Ruguma (Bujajas) / Satuye (Nuevo Amancer) properties

These documents provide a historical analysis of the land donation processes, legal clarifications regarding ownership, and occupation processes that have arisen in the country. Based on this historical recapitulation of the dynamics of the territory and the analysis of geographic information, the organization decided to make some modifications to the land ownership by carrying out dismemberment, sales, and lease reductions depending on the analysis of the lands that were recorded in the following documents:

- Notes defining polygonal areas of the Finca Agroinvasa farm, dated October 24, 2024.
- Notes defining new polygonal areas of the Finca Planes de Iriona farm, dated October 24, 2025.

Likewise, the organization purchased satellite images from Apollo Mapping LLC, with a resolution of 30 cm, taken on May 17, 2025. These were used to overlay its polygons in a geographic information system for visual identification and calculation of areas with problems associated with occupation for the Planes de Iriona, Agroinvasa, and Farallones farms in the Aguan sector, identifying the following particularities:

- 1- Planes de Iriona:
 - a) There is an occupied area without administrative control in the HCV zone of 192.86 ha of 614.36.
 - b) There is an occupied area without administrative control in the certified area of 77.42 ha of 1460.81.
- 2- Agroinvasa:
 - a) There is an occupied area without administrative control in the HCV zone of 47.3 ha out of 65.82 in the property titles known as Sataye and Ruguma.
 - a. There is an occupied area without administrative control in the certified



	<p>area of 20.80 ha out of 1357.91.</p> <p>3- Farallones: a) There is an occupied area without administrative control in the HCV zone of 4.14 ha of 262.53 ha.</p> <p>The other farms within the scope did not present this type of finding.</p> <p>Therefore, the organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC. However, the activities of the conditional closure will continue to be monitored.</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed Conditional Closure approved by technical team <input type="checkbox"/> Open
Date of Closure:	19/11/2025

Indicator Number	7.12.7
Nonconformity Number	15
Nonconformity Category	<input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	28 06 2025
Nonconformity Issued To Exportadora del Atlántico, S.A. de C.V.	
Deadline:	<input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	2018 Principles and Criteria Standard – NI Honduras 2021
Nonconformity Statement:	
<p>The organization has not monitored the status of HCVs 1 and 3 of the Planes de Iriona and Agroindvasa management units, nor has it provided feedback on the actions established in its plan to ensure the monitoring of the performance of its activities and the fulfillment of the objectives set, due to the fact that it currently has no control over these areas due to the presence of people outside the company who are permanently occupying the area.</p> <p>However, the organization has filed complaints with the competent authorities regarding deforestation and occupation of these areas.</p>	
Evidence:	



- Complaint No. 417 filed with the criminal investigation department, complaints section of the national police of the department of Colon, municipality of Trujillo, on 07/23/2021.
- Complaint No. D.P.I 99-2023 filed with the criminal investigation department, complaints section of the national police of the department of Colón on February 27, 2023.

Root Cause Analysis	3 WHY ANALYSIS (MANDATORY)		
	3 WHY	QUESTION	ANSWER
	WHY?	Why has the status of HCV-1 and HCV-3 on the Planes de Iriona and Agroindvasa properties not been monitored, nor have the actions outlined in the plan been updated?	Illegal occupation prevents safe access for field monitoring.
	WHY?	Why does illegal occupation prevent safe access for field monitoring?	Because the invaders are armed and threaten collaborators when they approach the illegally invaded areas.
	ROOT CAUSE	The illegal invaders are armed and threaten collaborators when they approach the illegally invaded areas.	
Correction(s)	IMMEDIATE ACTION		
	Follow-up on complaints filed for illegal invasion		
Corrective Action Implemented <i>(including any evidence submitted)</i>	PLAN		
	Hold a meeting on the feasibility of monitoring the conservation plan for HCV areas without conservation control by the company due to illegal invasions on the farms of Agroindvasa and Planes.		
	DO		
	Current satellite analysis of HCV areas without conservation control by the company due to illegal invasions on the Agroindvasa and Planes farms Review monitoring actions of the conservation plan according to adjustments for HCV areas without direct control by the company, based on the results of finding 7.12.4		
	VERIFY		



	<p>Verify that the satellite analysis of the Agroindvasa and Planes farms effectively covers the entire AVC area in areas</p> <p style="text-align: center;">ACT</p> <p>If there is any deviation from the monitoring of the action plan, correct it immediately</p>
Date of Response	29 08 2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	The action plan was approved and will be verified during the ASA 2 follow-up audit.
Status of Nonconformity	<input type="checkbox"/> Closed <input checked="" type="checkbox"/> Open
Date of Closure:	

Indicator Number	7.12.8 (C)		
Nonconformity Number	16		
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity		
Recurring Nonconformity	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Date of Nonconformity Issued	28 06 2025		
Nonconformity Issued To	Exportadora del Atlántico, DINANT- Lean Zone and Aguan Zone		
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting		
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site		
Standard Reference	2018 Principles and Criteria Standard – NI Honduras 2021		
Nonconformity Statement:			
<p>There is no evidence of the delivery of Annex 9: RSPO monitoring report template, as defined in the remediation and compensation procedure.</p> <p>The organization has a remediation and compensation plan approved by the RSPO.</p>			
Evidence:			
Root Cause Analysis	<table border="1" style="width: 100%;"> <tr> <td style="text-align: center;">QUESTION</td> <td></td> </tr> </table>	QUESTION	
QUESTION			



	<p>Why was the annual RaCP progress report not sent to the RSPO?</p>	<p>Because the RaCP procedure does not specify that it should be sent one year after the Remediation and Compensation Plan was approved, and it was thought that it should be sent one year after the certificate was obtained.</p>
	<p>Why was it thought that it should be sent one year after obtaining the RSPO certificate?</p>	<p>Because at the CB forum in May 2023, the RSPO integrity leader developed specific training for RaCP. There, he made a distinction between the steps prior to the implementation of the Plan and the plan itself. The distinction is supported by the obtaining of the RSPO certificate. Then, alongside the implementation of the RaCP plan, he places the annual submission of Annex 9, all after obtaining the RSPO certificate.</p>
	<p>ROOT CAUSE</p>	<p>A misinterpretation of the slide presented by the RSPO integrity leader during the CB forum in 2023 on the development and timing of the remediation and compensation plan.</p>
<p>Correction(s)</p>	<p style="text-align: center;">IMMEDIATE ACTION</p> <p>Submission of Annex 9, annual progress report on the RaCP Plan for the period October 2023-September 2024 to the RSPO.</p>	
<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<p style="text-align: center;">PLAN</p> <p>Establish a shared calendar with Agricultural SHE in the Agroindustrial Department for sending these progress reports to the RSPO for the next 5 years</p> <p style="text-align: center;">DO</p> <p>Include in the internal audit procedure as part of the process the review of the RaCP procedure, and with it the submission of the progress report to the RSPO . Include in the water resource management procedure, both in terms of responsibilities and within the document, the relevant information on remediation and compensation activities.</p> <p style="text-align: center;">VERIFY</p> <p>That the schedule for the next 5 years has been defined within the established deadlines for sending the report.</p> <p style="text-align: center;">ACT</p>	



	If any year has not been established in the calendar, include it.
Date of Response	29 08 2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>The organization supported the submission of Annex 9 to the RSPO on July 3, 2025, and received a response from the RSPO on July 8, 2025.</p> <p>The update to instruction I-33.10, version 5, entitled “Water resource management for farms,” was evidenced, including the responsibilities assigned to personnel for compiling information on the monitoring of the implementation of the remediation and compensation plan.</p> <p>The review and submission of the remediation and compensation plan was included in the corporate internal and external audit procedure identified with code PC-13, version 7.</p> <p>Therefore, the organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC.</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	11 08 2025



Indicator Number	17	
Nonconformity Number	5.1.2	
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity	
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Date of Nonconformity Issued	28 06 2025	
Nonconformity Issued To Exportadora del Atlántico, DINANT- Lean Zone and Aguan Zone		
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting	
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site	
Standard Reference	System Document 2020	
Nonconformity Statement:		
<p>The company currently includes within the scope of certification 35 hectares corresponding to the land donated to the group of people known as Vecinos de las Bujajas in 2003 and 16.4 hectares donated to the Flores de Oriente community (known as icoteas), which are located within the Agroindvasa farm, which are not under the administration, control, and management of the company, in breach of the RSPO Certification Systems regulatory document, which states that "The certification unit must include directly managed land (or farms)."</p> <p>Additionally, there is evidence of properties within the scope of the Agroindvasa and Planes de Irióna certification that are permanently occupied by people outside the company, who are also not under the administration, control, and management of the company.</p>		
Evidence:		
Root Cause Analysis	ANALYSIS OF THE WHYs	
	3 WHY	QUESTION
	WHY?	ANSWER
	a-Why does the company maintain, within the area of operation reported to the RSPO, the land donated to Vecinos de las Bujajas and the Flores de Oriente community?	a- Because at the time the decision to donate was made, the company's title to the property was not rectified. b- Because the illegal invasions are outside the areas currently



		b-Why does the scope of certification include land that is illegally occupied?	cultivated with palm trees and controlled by the company, and there was already a precedent for approval with the extractor's productive area.
	WHY?	a) Because at the time, the company's title deed was not rectified.	a) Because the actions remained unfinished even though the intention had already been stated.
	WHY?	Why were the actions left unfinished even though the intention had already been stated?	Because, on the one hand, the handover to the residents of La Bujaja has been postponed for no apparent reason and because the Flores de Oriente Community or Colonia Miguel Facusse was going to take care of the payment for the registration of each individual plot of land, but they did not do so.
	ROOT CAUSE	Because there was no rectification of titles due to the fact that, on the one hand, the transfer to the residents of La Bujaja has been postponed for no apparent reason and because the Flores de Oriente Community or Colonia Miguel Facusse was going to take care of the payment for the registration of each individual plot of land, but they did not do so.	
Correction(s)	IMMEDIATE ACTION		
	Map the area of land that was donated to both communities and the areas that were illegally invaded.		
Corrective Action Implemented <i>(including any evidence submitted)</i>	PLAN		
	Hold a meeting on the feasibility of rectifying the area of donations in the company's property titles		
	DO		
	Develop a 10-month action plan to rectify the donated area in the company's property titles		
	<ul style="list-style-type: none"> ○ Conduct a measurement with images of the areas donated by the company ○ Remove the donated areas from the company's property titles. ○ Update the polygonal areas of the farms and inform the auditing body and the RSPO, if necessary. 		



	<ul style="list-style-type: none"> ○ Update all internal area reports with the new sizes of the farms in question <p style="text-align: center;">VERIFY</p> <p>Verify that the satellite-mapped area of the donations is effectively rectified in the company's property titles</p> <p style="text-align: center;">ACT</p> <p>In case of deviation, adjust and correct as appropriate.</p>												
Date of Response	29 08 2025												
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>Since the organization depends on third parties (government entities) for the closure of the NC related to the composting plant, the following conditional closure has been approved:</p> <p>AGROINDVASA RUGUMA AND SATUYE (NUEVO AMANECER COMMUNITY (VALLECITO))</p> <table border="1" data-bbox="427 1205 1366 1496"> <thead> <tr> <th>Proposed Activity</th> <th>Means of verification</th> <th>Follow-up date</th> </tr> </thead> <tbody> <tr> <td>Conduct a survey of information within the company to determine the situation of Ruguma y Satuye (Nuevo Amanecer communities).</td> <td>Report</td> <td>October 24, 2025</td> </tr> <tr> <td>Gathering of information about the community in the municipality.</td> <td>Report</td> <td>October 24, 2025</td> </tr> <tr> <td>Definition of the area by Dinant where the Ruguma and Satiye (Nuevo</td> <td>Map</td> <td>October 24, 2025</td> </tr> </tbody> </table>	Proposed Activity	Means of verification	Follow-up date	Conduct a survey of information within the company to determine the situation of Ruguma y Satuye (Nuevo Amanecer communities).	Report	October 24, 2025	Gathering of information about the community in the municipality.	Report	October 24, 2025	Definition of the area by Dinant where the Ruguma and Satiye (Nuevo	Map	October 24, 2025
Proposed Activity	Means of verification	Follow-up date											
Conduct a survey of information within the company to determine the situation of Ruguma y Satuye (Nuevo Amanecer communities).	Report	October 24, 2025											
Gathering of information about the community in the municipality.	Report	October 24, 2025											
Definition of the area by Dinant where the Ruguma and Satiye (Nuevo	Map	October 24, 2025											



Amanecer communities) live within the property and measurement with satellite images.		
Mapping with satellite images of the Ruguma an Satuye (Nuevo Amanecer communities) area and the Dinant farm area.	Map	October 24, 2025
De facto exclusion from the company's land areas of the hectares granted by the National Agrarian Institute (INA) to the communities of Roguma and Satuye (Nuevo Amanecer communities).	Map of the new polygons	October 24, 2025
Internal memorandum from the company's legal representative confirming the corporate policy or past decision not to take legal action against these communities.	Memorandum	November 13, 2025
Definition of the new boundaries of the Dinant property.	New Industrial Park	November 7, 2025
Update of Annex 2 RSPO.	Annex 2	November 14, 2025
Submission of Annex 2 RSPO.	Email sent	November 14, 2025

AGROINDVASA FLORES DE ORIENTE COMMUNITY – ICOTEAS (MIGUEL FACUSE NEIGHBORHOOD)

Proposed Activity	Means of verification	Follow-up date
Conduct a survey within the company to determine the situation of the Miguel Facuse neighborhood within the Flores de Oriente (Icoteas) community.	Report	October 24, 2025
Gathering information on the Miguel Facuse colony in the municipality	Report	October 24, 2025
Definition by Dinant of the area where the Miguel Facuse neighborhood is located within the Agroindvasa farm and measurement of said area with satellite images.	Map	October 24, 2025
Mapping with satellite images of the area where the Miguel Facuse colony is located and the area of the Dinant farm.	Map	October 24, 2025
Draft a document explaining the reasons for the division and the sale process	Draft	October 24, 2025
Define a new polygon for the Dinant farm	New Industrial Park	November 7, 2025



Approval by the Board of Directors to divide and sell the areas where the communities are located to a third party, on the condition that the buyer a) cannot evict the communities from the lands that were ceded by Dinant, b) always respects the human rights of those communities, and c) carries out the change of ownership when the community or individuals have the legal documents to do so and the country's legal security allows it.	Minutes of the Board of Directors meeting	November 12, 2025
Update Annex 2 RSPO	Annex 2	November 14, 2025
Submission of Annex 2 RSPO	Email sent	November 14, 2025
Enter into a purchase agreement with the requirements established by Dinant's Board of Directors.	Approved version of the contract	November 21, 2025
Signing of the purchase agreement	Signed contract	November 21, 2025
Proof of registration of the sale process at the Property Institute	Government Entity Certificate	November 26, 2025
Follow-up process Property Institute (IP)	Tracking support	February 27, 2026 April 30, 2026

AGROINDVASA FARM - AREAS WITH PERMANENT OCCUPATION BY PERSONS OUTSIDE THE COMPANY

Proposed Activity	Means of verification	Follow-up date
Conduct a survey within the company on areas invaded by third parties that are not related to Dinant's willingness to cede the areas to communities.	Report	October 24, 2025
Review of eviction requests for these communities submitted by the company.	Report	October 24, 2025
Definition by Dinant of the area where the people are illegally included in the HCV areas.	Map	October 24, 2025
Map the invaded area with satellite images, including the HCV areas.	Map	October 24, 2025
Define a new polygon for the Dinant farm	New Industrial Park	November 7, 2025

Approval by the Board of Directors to dismember and sell to a third company the areas invaded by third parties, including the HCV areas, under the following conditions: a) The company will negotiate the return of the areas by the illegal invaders with the competent authority; b) The company will always respect the human rights of these communities, and c) once the property is returned by the illegal invaders, and in the event that there are areas of high conservation value, they must be evaluated to determine the condition in which they were received, and regeneration will be sought if necessary to ensure their conservation.	Minutes of the Board of Directors meeting	November 12, 2025
Update Annex 2 RSPO	Annex 2	November 14, 2025
Submission of Annex 2 RSPO	Email sent	November 14, 2025
Enter into a purchase agreement with the requirements established by Dinant's Board of Directors.	Approved version of the contract	November 21, 2025
Signing of the purchase agreement	Signed contract	November 21, 2025
Proof of registration of the sale process at the Property Institute	Government Entity Certificate	November 26, 2025
Follow-up process Property Institute (IP)	Tracking support	February 27, 2026 April 30, 2026



PLANES DE IRIONA FARM - AREAS WITH PERMANENT OCCUPATION BY PERSONS OUTSIDE THE COMPANY

Proposed Activity	Means of verification	Follow-up date
Conduct a survey within the company on areas invaded by third parties that are not related to Dinant's willingness to cede the areas to communities.	Report	October 24, 2025
Review of eviction requests for these communities submitted by the company.	Report	October 24, 2025
Definition by Dinant of the area where the people are illegally included in the HCV areas.	Map	October 24, 2025
Map the invaded area with satellite images, including the HCV areas.	Map	October 24, 2025
Define a new polygon for the Dinant farm	New Industrial Park	November 7, 2025
Approval by the Board of Directors to dismember and sell to a third company the areas invaded by third parties, including the HCV areas, under the following conditions: a) The company will negotiate the return of the areas by the illegal invaders with the competent authority; b) The company will always respect the human rights of these communities, and c) once the property is returned by the illegal invaders, and in the event that there are areas of high conservation value, they must be evaluated to determine the condition in which they were received, and regeneration will be sought if necessary to ensure their conservation.	Minutes of the Board of Directors meeting	November 12, 2025
Update Annex 2 RSPO	Annex 2	November 14, 2025
Submission of Annex 2 RSPO	Email sent	November 14, 2025
Enter into a purchase agreement with the requirements established by Dinant's Board of Directors.	Approved version of the contract	November 21, 2025
Signing of the purchase agreement	Signed contract	November 21, 2025
Proof of registration of the sale process at the Property Institute	Government Entity Certificate	November 26, 2025
Follow-up process Property Institute (IP)	Tracking support	February 27, 2026 April 30, 2026

FARALLONES FARM - AREAS WITH PERMANENT OCCUPATION BY PERSONS OUTSIDE THE COMPANY

Proposed Activity	Means of verification	Follow-up date
Conduct a survey within the company on areas invaded by third parties	Report	November 12, 2025
Conduct a survey within the company on areas invaded by third parties	Report	November 12, 2025
Review and investigation of the existence or non-existence of eviction requests (internal analysis regarding the invasion).	Investigation Report	November 12, 2025
Definition by Dinant of the area where the people illegally included in the HCV areas are located	Map	November 12, 2025



Map the invaded area with satellite images, including the HCV areas.	Map	November 12, 2025
Define a new polygon for the Dinant farm	New Industrial Park	November 12, 2025
Update Annex 2 RSPO	Annex 2	November 14, 2025
Submission of Annex 2 RSPO	Email sent	November 14, 2025
Request the landlord to change the leased area to align with the company's productive area.	Draft	November 21, 2025
Minutes of the management meeting establishing the reduction in leased areas, along with a note to the tenant.	Minutes of the Board of Directors meeting	November 12, 2025
New lease agreement that provides for the reduction of the total area defined by Dinant, which includes the invaded areas and others.	Approved version of the contract	November 21, 2025
Signing of the purchase agreement	Signed contract	November 21, 2025

To identify the state of impact and the areas occupied and their relationship with the legal property documents, the organization prepared the following documents:

- Chronology of events and investigation processes for land donated to the Miguel Facuse colony
- Chronology of events and investigation processes regarding land donated for the Ruguma (Bujajas) / Satuye (Nuevo Amancer) properties

These documents provide a historical analysis of the land donation processes, legal clarifications regarding ownership, and occupation processes that have arisen in the country. Based on this historical recapitulation of the dynamics of the territory and the analysis of geographic information, the organization decided to make some modifications to the land ownership by carrying out dismemberment, sales, and lease reductions depending on the analysis of the lands that were recorded in the following documents:

- Notes defining polygonal areas of the Finca Agroinvasa farm, dated October 24, 2024.
- Notes defining new polygonal areas of the Finca Planes de Iriona farm, dated October 24, 2025.

Likewise, the organization purchased satellite images from Apollo Mapping LLC, with a resolution of 30 cm, taken on May 17, 2025. These were used to overlay its polygons in a geographic information system for visual identification and calculation of areas with problems associated with occupation for the Planes de Iriona, Agroinvasa, and Farallones farms in the Aguan sector, identifying the following particularities:

- 1- Planes de Iriona:
 - c) There is an occupied area without administrative control in the HCV zone of 192.86 ha of 614.36.
 - d) There is an occupied area without administrative control in the certified area of 77.42 ha of 1460.81.
- 2- Agroinvasa:



	<p>b) There is an occupied area without administrative control in the HCV zone of 47.3 ha out of 65.82 in the property titles known as Sataye and Ruguma.</p> <p>b. There is an occupied area without administrative control in the certified area of 20.80 ha out of 1357.91.</p> <p>3- Farallones:</p> <p>b) There is an occupied area without administrative control in the HCV zone of 4.14 ha of 262.53 ha.</p> <p>Based on the analyses described above, the organization sent the RSPO the updated Annex 2 with the new configuration of areas, which is also described in Table 3.1 of this document.</p> <p>The other farms within the scope did not present this type of finding.</p> <p>There is evidence of the drafting of letters reducing lease areas, signed lease agreements, and draft land sales agreements that are being finalized by the legal department, as well as minutes of the board of directors meeting endorsing decisions regarding the relevant land management measures.</p> <p>Therefore, the organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC. However, the activities of the conditional closure will continue to be monitored.</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed Conditional Closure approved by technical team <input type="checkbox"/> Open
Date of Closure:	19/11/2025



8. Opportunity for Improvement (OFI) Issue in this Audit

Indicator Number	N/A
Opportunity for Improvement Number	N/A
Date of Opportunity for Improvement Issued	DD Mmm YYYY
Opportunity for Improvement Issued To <i>(when more than one site/member):</i>	
Standard Reference	
Opportunity for Improvement Statement:	

Add tables as necessary



9. Status of Nonconformities Previously Identified and Opportunity for Improvement

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response	Verification of Correction/ Corrective Action	Conclusion /Status
			Correction / Corrective Action		
1	1.1.5	<p>In the Aguan Consolidated RSPO Stakeholder List for the social area, updated on July 11, 2023, outdated contact information has been identified for some members of the former Board of Directors of the Guadalupe Carney community and other stakeholders. The Coordinator of Popular Organizations of Aguan (COPA), Authentic Peasant Reclaimer Movement of Aguan (MARCA), Violent Deaths Research Unit in the Lower Aguan (UNVIBA), the Ministry of Security of Honduras, and the Ministry of Social Development and Inclusion have not been identified or have outdated contact details.</p> <p>Evidence</p>	<p>Correction:</p> <ul style="list-style-type: none"> To review and update the contact details of the list. <p>Corrective Action:</p> <ul style="list-style-type: none"> To define updating periods for the stakeholders list. 	<p>The organization verified the stakeholder and NGO matrix prepared by the corporate communications department, updating it by grouping stakeholders into different sheets within an Excel document without codes or dates:</p> <ul style="list-style-type: none"> - Authorities and NGOs. - Customers - Peasant movements - Contractors <p>The organization also defined a 6-month update cycle, as evidenced by the</p>	<p>The organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>



		<ul style="list-style-type: none"> • Definition of updating periods • Minute of the internal meeting on the information updating procedures • Matrix of third interested parties updated. 		matrix review minutes using the FP-06.03 version 1 reminder form, with the dates 01/27/2024 and 06/10/2025.	
2	2.2.2	<p>The UDC (Compliance Unit) has not demonstrated that the contractor, Servicios Empresariales de Colón (SEC), complies with legal labor requirements. The following information was obtained:</p> <p>- When reviewing the logbook of the security post at the extraction plant, it was confirmed that 10 security officers worked continuously for 5 days, 12 hours each day, from 18:00 to 6:00, from June 19th to June 23rd, 2023. During an interview with the security supervisor, he stated that overtime hours are not paid. Additionally, the supervisor reported a monthly salary of L 9,600.00, which does not comply with the indicated salary (according to the Minimum Wage Table) of L 13,326.55.</p>	<p>Corrections</p> <ul style="list-style-type: none"> • Memorandum to contractors asking for compliance with national laws. • Corporate audit of labor legal compliance by the SECs company. <p>Corrective Action:</p> <ul style="list-style-type: none"> • Update and approve the due diligence matrix. • Update and approve the procedure for contracting service providers. • Define schedule for conducting due diligence audit of contractors with new approved Matriz. • Conduct second due diligence audit to review security company compliance update. 	<p>To ensure compliance with the contracting requirements for suppliers, the organization held an internal meeting with the purchasing department using the attendance record form identified with code FPC-05.18, version 4, dated October 20, 2023.</p> <p>At this meeting, it was agreed to update instruction I-08.06.01, version 8, entitled "Requirements for Agricultural Division Business Partners," which established</p>	<p>The organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>



		<p>This situation could not be verified due to a lack of payment receipts.</p> <p>- No evidence of contracts between SEC and its employees was found. During consultations with 3 security officers working at the Agroinvasa farm, they confirmed that they do not have contracts, social security, payment for overtime hours, vacations, or a weekly day off since they started working at SEC.</p> <p>The "Due Diligence" conducted on contractors does not contain evidence of legal compliance by external subcontractors, nor does it apply corrective measures for non-conformities. During the review of SEC's Due Diligence, it is evident that the contract, social security, payment for overtime hours, vacations, and weekly rest were not evaluated in the due diligence process (FI-08.06.08, version 1, Audit Date: 22/7/2023).</p> <p>Evidence:</p> <ul style="list-style-type: none"> Minutes of internal meetings to revise the due diligence matrix 	<ul style="list-style-type: none"> Communicate results of second due diligence audit to security company and request action plan based on results obtained. Analyze the possibility of hiring compliance personnel to follow up on contractors' legal compliance 	<p>new methods for verifying compliance through the development of audits of contractors. a plan of random audits for contractors for the year 2024 was defined, and the job profiles of the accounting officer and administrative accountant were updated for the development of this task.</p> <p>To ensure the correct implementation of the adjustments to their instructions, training for the owners of the process is evidenced by attendance records identified with the code FPC-05.18, version 4, carried out on June 7, 2024, and May 27, 2024, and their respective comprehension assessments.</p>	
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		<ul style="list-style-type: none"> • Due Diligence Matrix updated • Due diligence Repote and action plan for SEC's company • Written report to SEC on second Due diligence • Audit schedule execution with supports 		<p>Likewise, the organization conducted an audit of the SEC company on March 19, 2024, where some findings were recorded that the organization requested from this supplier without obtaining a response, making it necessary to cancel the contract and open a new tender for the contracting of the surveillance service in accordance with the evidence in the FPC-06. 03, version 1, carried out on January 4, 2024, and March 18, 2024. The bidding process was inconclusive because the companies that submitted bids did not comply with the requirements of due diligence, so the organization decided to replace the outsourced</p>	
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				service with the creation of an internal department responsible for the physical security of the company, in accordance with the provisions of its memorandum FPC-06.30, version 1 dated 04/30/2024 and 05/27/2024.	
3	3.2.2	<p>Inconsistencies were observed in the information provided in the metric template. The company filled out the RSPO_PC_Metrics_Template_version_2.1 (JULY) format; however, during its review, the following issues were identified:</p> <ol style="list-style-type: none"> 1. It does not include the number of sites or areas within the scope. 2. Sales of conventional products or products from other standards were not reported. 3. Small-scale producers who sell through intermediaries are not being included in the total number of producers. 	<p>Correction:</p> <ul style="list-style-type: none"> • Excel template adding responsible persons for collection data from the different areas. <p>Corrective action:</p> <ul style="list-style-type: none"> • Meeting with agribusiness and industry. • Meeting with Human and Social Capital. • To Open a shared folder for the data required in metrics • Fill out the metric table with all the correct data. • Adding responsible persons for collection data from the different areas. 	<p>For the effective closure of this NC, the organization defined a list of those responsible for providing the information related to the metric table, which includes the financial, SHE, agricultural, and extraction areas. Likewise, it established a shared folder for the compilation of information necessary for completing the metrics.</p>	<p>The organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>



		<p>4. The production of Fresh Fruit Bunches (FFB) only includes fruit from the company's own base and the 19 direct producers who delivered during the period; the production of small-scale producers who sell through intermediaries is not being included.</p> <p>5. Average workers for the year 2022 were included, instead of those employed as of December 31, as indicated by the metric.</p> <p>6. Subcontracted workers through third-party companies, such as security personnel, were not included.</p> <p>Evidence:</p> <ul style="list-style-type: none"> • Metrics matrix finalized • Excel as information support database. • Excel template with the inclusion of responsible for collecting information from the different areas. 		Finally, the organization delivered the metrics template and its correctly completed information bases.	
4	3.4.2	In the social and environmental monitoring report "EIAS 2022,"	Corrections: SEIA 2022 Guadalupe Carney	The organization held a meeting to	The organization has demonstrated



		<p>the Guadalupe Carney community did not participate, and as a result, it was categorized as having low influence according to the parameters defined by the methodology used in this study. It appears without a negative impact rating in both the environmental and social aspects in the EIAS results. There was no evidence of their participation or involvement in the study.</p> <p>In the social impact mitigation and management plan resulting from the EIAS conducted in 2019, various activities were documented, and execution records were observed. However, during the 2022 monitoring, several of the same negative social impacts in the Lean area were repeated (such as fly generation, ash, and odors). Between 2019 and 2023, there was no evidence of monitoring the effectiveness of these actions.</p> <p>Evidence: SEIA 2022 the Guadalupe Carney</p>	<ul style="list-style-type: none"> • Correct the typo mistake on the Guadalupe Carney Community in the qualification methodology. <p>Repetitive negative impacts</p> <ul style="list-style-type: none"> • Internal analysis meetings to identify the reasons why the impacts raised by the communities are recurrent. <p>Corrective Actions: SEIA 2022 Guadalupe Carney</p> <ul style="list-style-type: none"> • Conduct EIAS workshop with the Guadalupe Carney community. <p>Repetitive negative impacts</p> <ul style="list-style-type: none"> • To Make a list of repetitive impacts and analyze the processes that generate them to determine new actions or review the existing ones. • Meeting with the competent local entity to analyze the problem of flies and garbage in the community. • To Define mitigation actions related to these processes as priorities in the mitigation plan. • To Involve the communities in the actions to be taken considering that some of the 	<p>review the recurring impacts related to the lean mill using form FPC-06.03 version 1, dated August 16, 2025, and updated the environmental and social impact management plan generated in the environmental and social impact study conducted by Bioterra.</p> <p>There is evidence of meetings held with the health center and the community at the shipyard using form FP-06.03, version 1, on September 11, 2023, and September 13, 2023, where actions to mitigate impacts were discussed in conjunction with public health, which was complemented by the community. On the other hand, the organization</p>	<p>and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>
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		<ul style="list-style-type: none"> • Evidence of SEIA workshop with Guadalupe Carney community. • Instructions for mapping and prioritization of communities updated. <p>Repetitive negative impacts</p> <ul style="list-style-type: none"> • Minute meeting on the identification of the reasons why the impacts are kept. • Report of recurring impacts and analysis of the processes that generate them. • Mitigation plan with prioritized activities to mitigate repetitive impacts. • Execution of mitigation plan according to schedule. 	<p>mentioned impacts may also be a public health issue.</p> <ul style="list-style-type: none"> • Define budget for the development of activities that will mitigate repetitive impacts. 	<p>updated its action plan for the management of environmental and social impacts and the community mapping and prioritization form, which included the pending community, and the following actions were carried out in a participatory manner:</p> <ul style="list-style-type: none"> - SEIA workshop and identification of customary rights, held on 11/04/2023. - Workshop to socialize environmental and social impacts in the Guadalupe Caney community, held on November 6, 2023. - Dissemination of the 2023-2025 environmental and social management plan and definition of the development project, held on February 22, 2024. 	
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				Finally, the community mapping and prioritization instructions were updated through instruction IC-30.02, version 1.	
5	4.2.3	<p>The company does not record verbal complaints and requests from the community.</p> <p>During interviews conducted with communities during audit consultations, it was evident that the certification unit does not keep the parties informed about the progress and resolution of a complaint because they are not being registered within the complaint mechanism. For example, complaints related to the presence of flies and ash in the Astillero community, as well as the lack of response to verbal requests made by the community to RSE Officers (Astillero, Nueva Florida, Nueva Marañones, and Quebrada de Arena), are not being recorded. The same situation applies to requests.</p> <p>Evidence:</p>	<p>Correction:</p> <ul style="list-style-type: none"> To Plan the internal review of the relationship/grievance's mechanism procedure and formats. <p>Corrective Actions:</p> <ul style="list-style-type: none"> Make changes to the procedure of relationship mechanism (Grievances mechanism) and its formats. Make a schedule for participatory workshop of MdR procedure and its formats with a sample of the communities of influence. To update the procedure and its formats to the changes suggested by the communities in the participatory workshops. Validate the procedure and its formats with the communities that have been 	<p>The organization updated its PC-30 procedure, version 4, known as the complaint's mechanism for communities, independent producers, and/or interested parties, which included instructions on receiving verbal complaints and the mechanism for recording and responding to them. Likewise, the MdR form, identified with the code FP-30.02, version 4, was updated, and a schedule was established for the dissemination of the complaints mechanism, which</p>	<p>The organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>



		<ul style="list-style-type: none"> • Update of the MdR procedure and its formats. • Minutes of participatory MdR Workshops. • Progress of the final socialization MdR schedule. 	<p>part of the participatory workshop.</p> <ul style="list-style-type: none"> • Create a socialization schedule for the final procedure and its formats. • Execution of the socialization schedule. 	<p>was executed according to the following memory aids, FP-06.03, version 2, called Participatory Dissemination Workshop on the MdR Mechanism, held on 10/18/2023, 10/19/ 10/2023, 10/23/2023, and final dissemination of the MdR procedure to communities, independent producers, and other interested parties held on 11/06/2023, 11/07/2023, 11/08/2023, and 11/09/2023 with interested parties from both Lean and Aguan.</p>	
6	5.1.5	<p>The contracts and corresponding payment records reviewed do not include all relevant payment details, and they do not specify the deductions made to small-scale farmers. In the review of</p>	<p>Correction:</p> <ul style="list-style-type: none"> • To Plan a meeting with the parties involved to establish monthly statements of payments with withholdings/deductions. 	<p>The organization made addenda to the purchase agreements with its fruit suppliers, establishing the conditions of</p>	<p>The organization has demonstrated and evidenced the correct implementation of the corrections and corrective</p>



		<p>contracts and payment records for direct fruit suppliers, the agreed-upon price per ton of fruit does not match the actual price paid in 3 out of 3 contracts and payment records reviewed. There is evidence of a difference of 450 Lempiras per metric ton in favor of the producer. Despite the existence of a promissory note signed between the Supply Chain Unit (UoC) and the small-scale farmer, there is no explanation provided in the contract for this deduction. This observation is based on the review of 1 out of 1 payment voucher and contract.</p> <p>Evidence:</p> <ul style="list-style-type: none"> • Internal meeting minutes to set up and update monthly statements of payments and withholdings/deductions • Addendums with clear specifications to signed contracts. • Monthly /statements of payments and withholdings/deductions put in place. 	<p>Corrective Actions:</p> <ul style="list-style-type: none"> • To Sign the addendums to the contracts according to the schedule. • To Implement the mechanism that details the price with all its components in the monthly account statements as well as the concepts of deductions and withholdings made. 	<p>purchase, payment, and quality through modifications to clauses one and four.</p> <p>On the other hand, payment statements sent to fruit suppliers (cooperatives and independent producers) monthly were provided, informing the supplier of fruit revenues and other conditions established in the contract.</p>	<p>actions, ensuring the proper closure of this section of the NC</p>
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7	6.7.2	<p>There is a lack of clarity regarding emergency responses on the farms, as identified through the review of the Emergency Response Plan and interviews with workers and emergency responders. The following inconsistencies in the interpretation of the plan were observed:</p> <ul style="list-style-type: none"> The instruction I-10.02 "Farm Accident" states that when it is necessary to transfer an injured worker to a healthcare facility, an ambulance should be used. However, interviews with the farm manager in the Lean area (who is also a first responder) and an injured worker confirmed that transfers from the farm to a clinic for two accidents that occurred in 2023 were done on motorcycles. A nurse in the Aguan area mentioned that transfers are done using a worker's vehicle, while the manager of the Aguan 	<p>Correction:</p> <ul style="list-style-type: none"> To investigate the accident occurred To Update accident statistics To Create instructions stipulating the Contingency Activities Post the safety sheet at the place of use of the product. <p>Corrective Actions:</p> <ul style="list-style-type: none"> To adjust the P-10 Procedure so that each site can include the applicable emergency actions in their working areas. Socialization of P-10 procedure with the supervisors in charge of personnel. Socialization of P-10 procedure with employees at each site Training of all employees on the importance of immediately reporting accidents to their supervisors. Build the containment mechanism. 	<p>The organization updated P-10.02 version 2, which included updated instructions for handling different accidents that may occur within the organization. The changes were communicated to farm managers in accordance with FPC-05.18, version 4, on September 8, 2023. In addition, the following activities were carried out:</p> <ol style="list-style-type: none"> Training on the importance of reporting workplace accidents, held on 10/16/2023 for Aguan and Lean workers. Emergency training held on 09/18/2023 for all Aguan and Lean workers. Conducting a snake bite drill, using emergency 	<p>The organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>
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		<p>Zone 3 stated that transfers should be done using the company's security vehicle.</p> <ul style="list-style-type: none"> • The instruction I-10.04 "Various Medical Emergencies" indicates that when a venomous snakebite occurs, the treatment should be administered by a doctor at the hospital. However, interviews with two doctors indicated that an antivenom could be administered by a nurse. • The records available in the SHE (Safety, Health, and Environment) department did not include an accident that occurred on the Florida farm and was treated by the medical clinic at the Lean extraction plant. The accident involved a worker who was injured by a palm thorn on 04/24/2023, resulting in three days of incapacity. During an 		<p>report and drills FP-10.02, version 5, carried out on 10/26/2023.</p> <p>4. Updating accident statistics, form PPC-08.03.01, version 4.</p> <p>Finally, to manage contingencies in the lagoons, the organization updated the oxidation lagoon contingency plan I.10.02, version 1, defining the following actions:</p> <ol style="list-style-type: none"> 1. Removal of sludge from sludge ponds 2. Construction of new sludge ponds. 3. Installation of mobile fertigation systems 4. Wastewater recycling system 	
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		<p>interview with the Agricultural SHE Coordinator, it was revealed that the accident was not investigated, and corrective actions required by the Emergency Response Plan were not planned.</p> <ul style="list-style-type: none"> • The emergency plan for the Aguan oil mill does not include specific actions for responding to emergencies related to potential spills or overflow from facultative oxidation ponds used for effluent management. This omission is because the company is currently not conducting fertigation on the Chile and Tranvio farms. • Near the MECHMAR boiler at the Lean extraction plant, a container (barrel) containing IQAGREEN product is in use without spill containment mechanisms and without a safety data sheet available on-site. 			
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		<p>Evidence:</p> <ul style="list-style-type: none"> • Updated P-10 instructions (I-10.02). • Training attendance list • Report of drills and corrective actions if required. • Updated accident statistics. • Contingency plan for oxidation ponds at the Aguan mill (I. 10.12). • Minutes of the meeting on the definition of the containment mechanism • Containment mechanism • On-site safety sheet 			
8	7.3.1	<p>Deficiencies were identified in the identification and implementation of organic waste management for biomass.</p> <p>The company has defined Instruction I-08.01 Comprehensive Solid Waste Management with scope covering the entire company's context. In section 1.4, it includes organic waste for biomass, its origin, environmental and OHS risks, and control/destination.</p>	<p>Correction:</p> <ul style="list-style-type: none"> • Meeting to identify processes generating wastewater and include them in the new procedure. <p>Corrective Actions:</p> <ul style="list-style-type: none"> • To Properly document sources of contamination and ensure proper management of sludge, leachate and other 	<p>The organization held a meeting recorded in memorandum FPC-06.03, version 1, where the liquid waste generated in the processes that needs to be included in document I-08.13 on effluent management and handling was identified. This</p>	<p>The organization has demonstrated and evidenced the correct implementation of the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>



		<p>However, it does not specify that there are separate documents for the processing plants and plantations. This made it impossible to validate its implementation during the inspections, as the document applicable to the processing plants was provided after these were concluded. Additionally, it does not include the management of tricanter sludge and leachate.</p> <p>Evidence:</p> <ul style="list-style-type: none"> • Minute of the meeting for identification of areas or processes that generate wastewater. • Effluent management and handling instructions reviewed and approved. • Records of socialization of the effluent management and handling instructions. • Records of instructions implementation. 	wastewater as found at the review meeting.	<p>meeting took place on 08/16/2023. There is evidence of the update of document I-08.13, version 1, through a table in section 3 where the inventory of effluents is carried out. Training was provided to those responsible for the process regarding the update of the procedure, which was carried out on 09/22/2023 and 09/29/2023 to the process managers and middle managers at the extraction plant.</p>	
9	7.3.2	<p>Deficiencies were identified in the proper disposal of waste in the field. During field visits to the Farallones and, Agroindvasa farms, it was evident that proper</p>	<p>Correction:</p> <ul style="list-style-type: none"> • Internal meeting to instruct the inclusion of fertilizer bags into the fertilizer sack receipt control format. 	<p>Those responsible for the process held a meeting on August 21, 2023, during which it was decided</p>	<p>The organization has demonstrated and evidenced the correct implementation of</p>



		<p>management of solid waste, as defined in Instruction I-08.01 Comprehensive Solid Waste Management, is not being carried out. Sacks of fertilizer were observed inside drainage channels, and in some of the visited production lots, there were sacks and bags of fertilizer, soft drink plastics, and food bags.</p> <p>According to the Comprehensive Solid Waste Management instruction, sacks of fertilizer, due to their low toxicity, should be reused for collecting loose fruit; food bags should be managed in municipal landfills; soft drink plastics should be managed in municipal landfills or sent to recycling sites; and fertilizer bags should be stored in contaminated waste collection points and disposed of through an authorized waste management company.</p> <p>Evidence:</p> <ul style="list-style-type: none"> • Minute meeting on the return of fertilizer bags. • Training attendance list 	<p>Corrective Actions:</p> <ul style="list-style-type: none"> • To Conduct quarterly cleaning journeys with the collaborators. • To Implement the inclusion of fertilizers bags in the receipt control of empty agrochemicals containers. • To Train supervisors on the importance of keeping the farms clean, free of their own or other people's litter 	<p>that no adjustments were necessary, but rather that verbal instructions and training should be provided to control the process. Based on this, the organization took the following actions:</p> <ul style="list-style-type: none"> - Training on environmental conduct and behavior and the importance of conservation and maintaining clean farms, held on September 19, 2023. Aguan Sector - Training on environmental conduct and behavior and the importance of conservation and maintaining clean farms, held on September 16, 2023. Lean Sector - Tests to assess understanding of the 	<p>the corrections and corrective actions, ensuring the proper closure of this section of the NC</p>
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		<ul style="list-style-type: none"> • Evaluation supervisors' knowledge. • Cleaning journeys 		<p>training for Aguan and Lean</p> <ul style="list-style-type: none"> - Preparation and publication of information sheets - Report on the clean-up day held on September 18, 2023 - A report is provided that tracks waste generation and disposal, conducted on 03/18/2023, which reviews the records of receipt of agrochemical containers on the farms within the scope. 	
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10. Stakeholder Consultation Process

CB should ensure that all relevant stakeholders are consulted. The relevant stakeholders include but are not limited to statutory bodies, indigenous peoples, local communities (including women representatives, and displaced communities), workers and workers’ organisations (including migrant workers), smallholders, and local and national NGOs.

Date of public announcement made: [Only for the case of IC or RC](#)

Summary of stakeholder’s comments and the CB’s responses and findings are presented in the table below:

11.1 For Audit Report

No	Consulted Stakeholders <i>Name of Stakeholders</i>	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB’s Responses
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11.2 For Public Summary Report

No	Consulted Stakeholders <i>Name of Stakeholders</i>	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB’s Responses
1	Movimiento Autentico Reivindicador Campesino del Aguan. BRAND.	April 21, 2025	Invitation sent to the social actor Semi-structured consultation in-person	See the annex entitled Report Template: Extended consultations with stakeholders of Exportadora	Comments on these interviews can be found in the document attached to the report entitled “Report Template: Extended



	Honduras Aguan Community			del Atlántico (Dinant Holding Corporation S.A.).	Stakeholder Consultations of Exportadora del Atlantico (Dinant Holding Corporation S.A.)”.
2	Comisión de Acción Social Menonita (CASM). Tocoa	April 22, 2025	Invitation sent to the social actor Semi-structured consultation in-person	See the annex entitled Report Template: Extended consultations with stakeholders of Exportadora del Atlántico (Dinant Holding Corporation S.A.).	
3	Plataforma Agraria and Coordinadora de Organizaciones Populares del Aguan (COPA). Tocoa.	April 22, 2025	Invitation sent to the social actor Semi-structured consultation in-person	See the annex entitled Report Template: Extended consultations with stakeholders of Exportadora del Atlántico (Dinant Holding Corporation S.A.).	
4	Visit to Finca El Chile. Quebrada de arena, Tocoa	April 23, 2025	Invitation sent to the social actor Semi-structured consultation in-person	See the annex entitled Report Template: Extended consultations with stakeholders of Exportadora del Atlántico (Dinant Holding Corporation S.A.).	
5	Boards of directors of cooperatives El Chile, Tranvio, Camarones. Quebrada de arena, Tocoa	April 23, 2025	Invitation sent to the social actor Semi-structured consultation in-person	See the annex entitled Report Template: Extended consultations with stakeholders of Exportadora del Atlántico (Dinant Holding Corporation S.A.).	
6	Communicator of the Reflection, Research and Communication Team of the company of Jesus ERIC. Radio Progreso, in El Progreso Yoro.	April 23, 2025	Invitation sent to the social actor Semi-structured consultation in-person	See the annex entitled Report Template: Extended consultations with stakeholders of Exportadora del Atlántico (Dinant Holding Corporation S.A.).	



7	National Police Commissioner. TOCOA	April 23, 2025	Invitation sent to the social actor Semi-structured consultation in-person	See the annex entitled Report Template: Extended consultations with stakeholders of Exportadora del Atlántico (Dinant Holding Corporation S.A.).
8	Salvador Osorto Intermediario, Salamá, Tocoa	April 24, 2025	Invitation sent to the social actor Semi-structured consultation in-person	See the annex entitled Report Template: Extended consultations with stakeholders of Exportadora del Atlántico (Dinant Holding Corporation S.A.).
9	Sociedad Colectiva de Productores de PALMICHALES	April 24, 2025	Invitation sent to the social actor Semi-structured consultation in-person	See the annex entitled Report Template: Extended consultations with stakeholders of Exportadora del Atlántico (Dinant Holding Corporation S.A.).
10	Annie Bird. Consultant	April 24, 2025	Invitation sent to the social actor Semi-structured consultation in-person	See the annex entitled Report Template: Extended consultations with stakeholders of Exportadora del Atlántico (Dinant Holding Corporation S.A.).
11	Movimiento Unificado Campesina del Aguan. MUCA.Trust, Tocoa	April 24, 2025	Invitation sent to the social actor Semi-structured consultation in-person	See the annex entitled Report Template: Extended consultations with stakeholders of Exportadora del Atlántico (Dinant Holding Corporation S.A.).
12	Rigoberto Parado	April 25, 2025	Invitation sent to the social actor Semi-structured consultation in-person	See the annex entitled Report Template: Extended consultations with stakeholders of Exportadora



				del Atlántico (Dinant Holding Corporation S.A.).	
13	<p>Aguan Zone and Lean Zone</p> <p>Contractors - FFB Transporters</p> <p>Transportes Rios (3 workers)</p> <p>Inversiones Anthony (5 workers).</p> <p>Transportes Valdez (2 workers).</p> <p>Transporte SAR</p> <p>Jose Majin</p>	<p>24 06 2025</p> <p>26 06 2025</p>	In person	<p>The company ensures compliance by auditing sustainability and legal standards, requiring proper documentation from suppliers and contractors, and enforcing policies on labor practices, safety, and ethics. It supports local communities through education, infrastructure improvements, and job creation, especially for women. Transportation services operate under annual contracts with GPS-equipped vehicles, and recent regulatory changes have altered fuel reimbursement practices. Security is now managed in-house without weapons, and all personnel receive policy training. Despite challenges like land disputes and job losses, the company maintains timely payments and promotes</p>	<p>The contracts of the contractors in the sample were reviewed and the due diligence. It was found in compliance.</p> <p>The company is doing meetings to analyses de prices for FFB transporter.</p>



				local hiring and entrepreneurship.	
14	Contractor Civil construction - WT Ingenieria	24 06 2025	In person	The company is working with Exportadora del Atlantico on a project and has recently prepared soil for a biodigester at its oil mill. It enforces compliance by auditing sustainability and legal standards, requiring documentation from suppliers and contractors, and issuing certificates of compliance. Operational prerequisites include various permits, licenses, insurance, and health and safety credentials.	N/A
15	Contractor - Lesly cafeteria	24 06 2025	In person	The contractor has contract with the company. Operating permit, environmental permit, Serna (food handling, food safety course, occupational exams every six months, no pregnancy tests, has seven employees, cafeteria service in the oil mill, company facilities, can sell to any employee.	N/A



				Exportadora del Atlantico conducts OSH inspections to the facility of the restaurant.	
16	Contractors – CPO Transporters Transportes Rios Inversiones Anthony Transportes Ramiro Valdez Transportes Josue Transportes Arden	24 06 2025 26 06 2025	In person	Transportes Rios: Has been working with Dinant for 5 months. Inversiones Anthony: Has been working with Dinant for 9 years. Ramiro Valdez: Has been working with Dinant for 8 years.	N/A
17	Lean zone: FFB Intermediaries (5) FFB Producer (2)	24 06 2025 26 06 2025	In person	FFB intermediaries operate under 10-year contracts and are working with Dinant to formalize land documentation for small producers, with progress made in geolocation. They source from varying numbers of producers, ranging from 20 to 150. While child labor has been reported in isolated cases, ongoing training and restrictions have led to a	This is part of the improvement plan for FFB intermediaries



				<p>decline. Direct FFB producers, under one-year contracts, receive training and are implementing sustainability standards with support from Exportadora del Atlantico. All stakeholders have received training on the risks of child labor. Fruit pricing varies by collection center, with a recent agreement setting rates between 16.5% and 17.5%.</p>	
18	<p>H&S Committee Oil Mill and farms</p> <p>Aguan zone (32 participants)</p> <p>Lean zone (19 participants)</p>	24 06 2025	In person	<p>The company carries out regular risk assessments, facility visits, workshops, and quarterly farm inspections, maintaining a system to track and close findings within 21 days. While only technicians have dormitories, all work areas are inspected and supplied with drinking water. Clinics are available in both regions, and transportation includes motorcycles, cars, buses, and ambulances when needed. Common workplace hazards include</p>	All this



				<p>minor injuries like bee stings. The company upholds labor rights policies and supports gender equity through active committees. Employees are given time and resources for committee activities, and a formal process exists for handling complaints (PQRS). PPE is replaced at no cost, and each team includes a trained first aider for timely emergency response.</p>	
19	<p>Lean Zone and Aguan Zone</p> <p>Gender committee</p> <p>(6 participants)</p>	<p>24 06 2025</p> <p>26 06 2025</p>	In person	<p>The organization held its last election in March 2024, with voting records available. Participants presented the 2025 work plan, though the 2024 version was missing. Two gender committees operate in Aguan and Lean, following a formal procedure aimed at promoting gender equity and women's development through biannual meetings and planning. Documented training sessions in 2025</p>	NC was raised in indicator 6.1.5



				addressed topics such as the distinction between sex and gender and awareness of gender-based violence, emphasizing education and support resources.	
20	Communities	24.06.2025 AGUAN 26.06.2025 LEAN	<ul style="list-style-type: none"> * Invitation sent to the social actor * Semi-structured consultation in-person <p>Six communities participated in the consultation. AGUAN: Quebrada de Arena, Cayo Campo, and Colonia Lempira. Lean: Matarraz, El Edén, and El Retiro. Ten members of the Quebrada de Arena community participated in the meeting. The president participated by phone, and the rest in person. The treasurer of the board of trustees, the secretary of the board of trustees, the school principal, the assistant principal, the secretary of the parents' committee, and a member of the parents' committee were present. Ten members of the Cayo Campo community participated: the president of the board of trustees, the school principal, parents, the treasurer, and the health committee coordinator. Seven members of the Colonia Lempira community participated: the president and vice president of the board of trustees, the secretary, the</p>	<p>Issues raised by these communities.</p> <p><u>Quebrada de Arena</u></p> <p>Topic 1: The company has improved, but more emphasis is still needed on maintenance and environmental control because flies are endangering the community's health during rainy seasons.</p> <p>Topic 2: The community has expressed the need for a second suggestion box. There is only one at the health center, and another in a more accessible location would be ideal. They have suggested the location be at the "Agro</p>	<p>These topics were communicated to company management, which presented its responses and arguments on each of them during the audit.</p> <p>Topic 1: In this specific case, it is important to remember that this is an invaded community where the management of its own waste and water treatment is unknown, which could lead to the issue of flies as a primary causal factor. However, no formal complaints or reports have been received from the community regarding the problem, and it is important to emphasize that DINANT strictly follows the defined operational controls associated with waste management and treatment. There is even no discharge of effluents, and biodigesters also manage odor issues (this entire</p>



			<p>treasurer, the auditor, and the community member. Nine members from the Matarraz community participated, including the President of the Board of Trustees, teachers, and the Treasurer. Twelve members from the El Edén community participated, including the President of the Board of Trustees, the Treasurer, teachers, and community members. A telephone conversation was held with the President of the Retiro community.</p>	<p>Amigo" hardware store (commercial).</p> <p>Topic 3: They have requested support to improve the access system to quality water (verbal). It appears to be a partnership with the NGO Misiones del Agua, but they have not received any response.</p> <p>Topic 4: They have verbally requested a worker (yardero) to support the maintenance of the school grounds. They said they would send one, but that has not happened.</p> <p><u>Colonia Lempira</u></p> <p>Topic 5: They request a review and management of the issue regarding the delivery of deeds, which they had already been working on.</p>	<p>system has been evident during the tour of the plant). Likewise, in the coming days, the CSR Officer will be reaching out to community leaders to follow up on this issue and determine if a problem truly exists and if it is a result of the plant's operations.</p> <p>Topic 2: This request was identified during the participatory outreach workshop held at the plant on June 12th by CSR Officer Lourdes Lopez. The community participated, and the request was recorded in the aide-mémoire. At that time, the response was that they would speak with the owner of "Agro Amigo" to request permission to install the mailbox. If the response was positive, the action will be processed in the following days, leaving a second mailbox operational. An aide-mémoire is attached, showing that the request has already been submitted and documented, and will be addressed in the following days.</p>
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				<p>However, the member of this community (the secretary of the Colonia Lempira board) reports that the last contact/email was sent on May 27 (the auditor saw it) to Ms. X.C. This is a matter of the sale of lots carried out by the company, on which houses are currently built, but not all owners have the deeds.</p> <p><u>Quebrada de Arena/Aldea Cayo Campo</u></p> <p>Topic 6:</p> <ul style="list-style-type: none"> - They have expressed to the company for about five years now, and in the last year, their desire for the company to give the young people 2-3 manzanas of palm land to work on. - They express that the company hopes to sell them or give them 6 manzanas of palm plantations so they can have more space and improve their economy. 	<p>Topic 3: We are unaware of this request; no verbal or written communication related to the matter has been received from the community through any channels. The CSR Officer will also be reaching out to the community to understand the details of the request and, afterward, submit it to Management for approval or rejection.</p> <p>Topic 4: We are unaware of this request; no verbal or written communication related to the matter has been received from the community through any channels. The CSR Officer will also be reaching out to the community to understand the details of the request and, afterward, submit it to Management for approval or rejection.</p> <p>Topic 5: Attached is evidence (emails) of the management that has been carried out on the request that</p>
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				<p><u>Quebrada de Arena/Aldea Cayo Campo/Colonia Lempira</u></p> <p>Topic 7:</p> <p>They know the company is addressing the problem of peasant settlements/farm invasions, but they want to express how this situation affects them:</p> <ul style="list-style-type: none"> • Regarding the lack of security and the fact that they can no longer freely access farms, travel along roads, enter rivers, collect firewood, cilantro, graze cattle on riverbanks, fish, etc. (<u>Quebrada de Arena/ Cayo Campo/ Colonia Lempira</u>). • Extreme poverty (300 families are hungry) due to lack of employment (<u>Quebrada de Arena</u>) • The community expelled some farmers who lived there (<u>Quebrada de Arena</u>) 	<p>was received on May 27 with the lawyer Xenia Carolina, the process of researching requirements and communication.</p> <p>Topic 6:</p> <p>It's important to emphasize that what we have in these communities is a problem of invasion. These issues are very complex and are addressed from many angles, including the legal aspect. We only have one explicit request stating the issue of land donation for their management. We have registered the request for Quebrada de Arena in the monitoring matrix where the request was received. It is still being monitored; it has not been closed (Auditor Laura has the information; a copy of all the information was provided). We have no written or verbal requests or assessments registered for Cayo Campo.</p> <p>Topic 7:</p> <p>At Dinant, we are aware of everything that the problem we</p>
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				<p>because they were part of the squatters (as they are called), which led to reprisals (complaints) against members of this community (14), 3 of them being the President of the Board of Trustees, Members 1 and 3, who have arrest warrants processed by personnel from the agrarian platform (rigged trials) accusing them of being part of a criminal gang called the "Banda de los Cachos" (hitmen and other illegal activities). The complaints were filed directly in San Pedro Sula and not locally.</p> <ul style="list-style-type: none"> • The region's economy is terribly affected by these invasions. Even children have been taken by their parents to the invaded farms and have stopped attending school, which also means that tuition 	<p>have entails, and it is evident that it is a problem of invasions. Now, all of the above is known and understood by the company, but since this is a problem that must be resolved comprehensively and requires the participation of many stakeholders, including the government with legal and political will, the company has managed to address what is within its reach, for example, by generating strategies for engaging with and listening to these communities. We have also adhered to the voluntary principles on security and human rights program, promoting a culture of respect for human rights not only for our employees but also with external stakeholders, such as the communities. Furthermore, it is important to emphasize that since these are invaded lands where entry is prohibited, social programs and projects have been more limited. It is not feasible to even extend communication processes, as it</p>
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				<p>revenue has decreased. (<u>Quebrada de Arena/Cayo Campo/Colonia Lempira</u>).</p> <ul style="list-style-type: none"> The president of the Cayo Campo Trust states that this conflict is seriously compromising the health of the members of this community. The sewage channels that run behind the houses are clogged with leaves and debris of all kinds, and they are unable to clean them up. No one is allowed to enter, and there is no way for the company or whoever the "legitimate owner" to coordinate or manage these urgent cleanup activities. Additionally, the mosquito invasion after 6 pm is desperate. The company was offered a proposal to sell or give them about six manzanas of land 	<p>puts the physical integrity of employees at risk. Nor do the police enter the invaded lands for security reasons.</p> <p>Regarding the sale or donation of land, this is not an option today, as many factors come into play in the process that limit action, such as legal issues.</p> <p>The impact of this social problem of invasions is regrettable, but the company, within its scope of operations, has responsibly managed what it can.</p> <p>It is very positive that the communities are aware of the efforts, but it is important that they become key players in seeking a comprehensive solution to the problem.</p> <p>Conclusion: The company presents reports of advances, records of participation of communities in projects and their arguments, which are considered enough to conclude that the company is being receptive and participatory</p>
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				<p>planted with palm trees, as they need more space and a way to improve their economic activity.</p> <ul style="list-style-type: none"> • Social support has been reduced by the company because the company's financial situation is strained by the peasant settlements. 	consistently with interested parties.
21	States agencies	<p>24.06.2025 AGUAN 26.06.2025 LEAN</p>	<ul style="list-style-type: none"> * Invitation sent to the social actor * Semi-structured consultation * in-person <p>Members of the Municipality of Arizona participated in this consultation. Among them were a justice judge, the municipal secretary, the Codem coordinator, the OMM (Municipal Women's Office), and the judiciary. Participants initially discussed their roles in the municipality. In general terms, they commented that:</p> <ul style="list-style-type: none"> • There is fluid communication with the company. 	<p>No issues were raised that require a response from Management.</p>	<p>No issues were raised that require a response from Management.</p>



			<ul style="list-style-type: none"> • Unemployment has decreased, as people from urban and rural areas are hired. • The OMM (Municipal Women's Office) has been supported with company products to celebrate Women's Day, Mother's Day, and other occasions. • Working with the company on social facilitator programs (Justice of the Peace Court). • The municipality is greatly affected by the issue of squatting, because, for example, many children have stopped going to school to avoid passing through these squatted spaces. 		
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11.3 Summary of workers interviewed, and the CB's responses and findings are presented in the table below:

Total Workers in the Unit of Certification			907	
Sampled Worker Consulted/ Interviewed in This Audit			31/54	
No	Type of Workers Consulted/ Interviewed	Interview Method	Feedback/Comments/Issue Raised/ Received from Workers	CB's Responses
1	Field workers – Permanent / 2 individual interviews and 3 groups (1 group of 4 workers (pesticides applications) 1 group of 3 workers and 1 group of 4 workers)	Semi-structured in-person	<p>Payments, contracts and benefits All interviewed workers indicated that they have received an employment contract. They indicate that are satisfied with the payment conditions, that payments are made in a timely manner (weekly) and no delays have occurred; they also indicate they earned the legal minimum wage and receive a payment for transportation from their homes to the plantations.</p> <p>All workers indicate they work 44 hours per week, don't work overtime and receive a "voucher" with all payment information. The workers say they are covered by social security system and receive medical care when they need it.</p> <p>Health and Safety All worker the demonstrated clear knowledge about risk and health and safety policies and procedure, they indicate receive constant training and PPE free of</p>	<p>Employment contracts are available for all workers; these contracts are in compliance with legal regulations.</p> <p>Payments slips were verified and demonstrated that legal minimum wage is paid, that payments are made weekly.</p> <p>It was corroborated that no field workers, work overtime and the company is in compliance with working hours regulations, all payment details are recorded in the pay slips which were available for all interviewed workers.</p> <p>It was verified that all workers have received a paid vacation, and the company pays to the Honduran Social Security Institute in compliance with local regulations.</p> <p>Records of PPE were verified confirming that all workers receive PPE free of charge in compliance with the risk assessment.</p> <p>First aid equipment was observed at worksites and first aid training records were verified confirming that in all plantations are trained brigade members.</p>



			<p>charge, replacements are made when the PPE has deteriorated.</p> <p>Workers indicate that all PPE is washed and stored in the pesticides sanitation facilities and they have access to showers which they use after the application.</p> <p>Worker identified toxic categories, the risk and handling pesticides, PPE, data sheet information, restricted areas where no applications can be carried out, triple wash and disposal of empty containers.</p> <p>Workers identified a “brigade member” as the person trained in first aid, they indicate that this person have first aid equipment available in worksites.</p> <p>Environmental</p> <p>Workers identified the concepts about AVC, RTE and conservation, they indicate that not applications can be carried out surrounding these areas, they also identified that no hunting, fishing or logging is allow.</p> <p>The workers identify the waste generated on the plantations, the collection points, the fact that they do not throw waste on the plantation or in water sources</p>	<p>Appropriated waste management was evident during the tour of the plantations, which corresponds with the interviews.</p>
	Permanent/harvest	Individual	<p>The workers interviewed are engaged in harvesting RFF, have a written and indefinite contract, work hours are, they have stated that PPE is provided by the company at no cost, the working day is</p>	<p>According to the workers, the organization respects working conditions and they are happy to be part of the company since the company promotes a respectful work environment, free from any type of harassment and with freedom of expression They also</p>



			<p>from 6:00 a.m. to 2:00 p.m., with a salary per ton harvested, they have received training on the safe handling of tools, they have freedom of association, they state that they can join the union, know how to file complaints or claims, and state that they have knowledge of rare species, waste management, and emergency response</p>	<p>confirmed that the organization provides them with the necessary training, protective equipment, and basic conditions in the workplace to carry out their work activities safely.</p> <p>Finally, they understand the interactions between cultivation and the environment and recognize that the organization strives to generate the least possible environmental and social impact.</p>
	Permanent/Leaf collector	individual	<p>The worker performs leaf collection duties, has a written, indefinite contract, works a maximum of 44 hours per week, has stated that the company provides PPE at no cost, works from 6:00 a.m. to 1:00 p.m., with a minimum wage in accordance with the law. They have received training on the safe use of tools, have freedom of association, know how to file complaints or claims, and claim to have knowledge of rare species, waste management, and emergency response</p>	
	Permanent/fruit picker.	Group	<p>The worker who Fruit picker, says she has a written contract for an indefinite period, her pay is based on production, kilograms collected, she earns at least minimum wage during harvest season, the workday is eight hours, from 6:00 a.m. to 1:00 p.m., plus the company provides personal protective equipment, she is aware of the union but is not a member, she has access to medical services through the IHSS, she has emergency services, she knows what to do in case of an emergency, she has received training on endangered species and high conservation values, and she has</p>	



			enjoyed her vacations during the two years she has been working.
	Permanent/mechanical plating technician	Group	The workers interviewed work as mechanics in sheet metal workshops, have a written, indefinite contract, and, according to their statements, work from 6:00 a.m. to 1:00 p.m. They are paid a daily wage for skilled labor. There is no discrimination or forced labor on the farms. When overtime is required, it is voluntary. They have received training on the safe use of tools, have freedom of association, say they can join the union, know how to file complaints or claims, and say they have knowledge of rare species, waste management, and emergency response.
	Permanent/scythe blade.	individual	The workers interviewed work as mechanics in sheet metal workshops, have a written, indefinite contract, and, according to their statements, work from 6:00 a.m. to 1:00 p.m. They are paid a daily wage for skilled labor. There is no discrimination or forced labor on the farms. When overtime is required, it is voluntary. They have received training on the safe use of tools, have freedom of association, say they can join the union, know how to file complaints or claims, and say they have knowledge of rare species, waste management, and emergency response.
	Permanent/harvest	Group of 3	The workers interviewed are engaged in harvesting RFF, have a written and indefinite contract, work hours are, they have stated that PPE is provided by the company at no cost, the working day is from 6:00 a.m. to 2:00 p.m., with a salary



			per ton harvested, they have received training on the safe handling of tools, they have freedom of association, they state that they can join the union, know how to file complaints or claims, and state that they have knowledge of rare species, waste management, and emergency response. They claim to be affiliated with IHSS and are familiar with RSPO.
	Permanent/fruit picker.	Group of 2	The worker who Fruit picker, says she has a written contract for an indefinite period, her pay is based on production, kilograms collected, she earns at least minimum wage during harvest season, the workday is eight hours, from 6:00 a.m. to 2:00 p.m., plus the company provides personal protective equipment, she is aware of the union but is not a member, she has access to medical services through the IHSS, she has emergency services, she knows what to do in case of an emergency, she has received training on endangered species and high conservation values, and she has enjoyed her vacations during the two years she has been working. They claim to be affiliated with IHSS, are familiar with RSPO, are unaware of any cases of sexual or workplace harassment, and there is mutual respect
	Permanent/Mulero	Individual	Performs the task of removing fruit onto the, indefinite contract, works a maximum of 44 hours per week, has stated that the company provides PPE at no cost, works from 6:00 a.m. to 2:00 p.m., with a minimum wage in accordance with the law. They have received training on the safe



			use of tools, have freedom of association, know how to file complaints or claims, and claim to have knowledge of rare species, waste management, and emergency response
	Permanent/conductor	Individual	He works driving a truck to transport bunches of fruit, indefinite contract, works a maximum of 44 hours per week, has stated that the company provides PPE at no cost, works from 6:00 a.m. to 2:00 p.m., with a minimum wage in accordance with the law. They have received training on the safe use of tools, have freedom of association, know how to file complaints or claims, and claim to have knowledge of rare species, waste management, and emergency response, They claim to be affiliated with IHSS, are familiar with RSPO, are unaware of any cases of sexual or workplace harassment.

11.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification			14	
Sampled Previous Land User in This Audit			3	
Name of Previous Land User	Contact Details (address/telephone/email)	Total Area (Ha)	Date of Consultation	Result of Discussion with Previous Land User
<p>Cayuco farm, previous owner: Agropecuaria Niva de Honduras S.A de C.V</p> <p>Agroindvasa farm, Previous owner: Agroindustrial vallecito SA de C.V</p> <p>Planes de Irióna, previous owner Agricola del campo S.A. de C.V</p>	-	1849,18	-	<p>Durante las consultas no fue posible contactar a los propietarios anteriores. Exportadora del Atlántico cuenta con parte de su área sembrada bajo contratos de arrendamiento.</p>



11. Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
Exportadora del Atlántico, DINANT	Honduras	Planta Extractora Leán	Arizona, Atlantida	Certified	2024	2024	-
Exportadora del Atlántico, DINANT	Honduras	Planta Extractora Aguan	Tocoa, Colón	Certified	2024	2024	-
Exportadora del Atlántico, DINANT	Honduras	Cayuco	Arizona, Atlantida	Certified	2024	2024	-
Exportadora del Atlántico, DINANT	Honduras	Edén	Arizona, Atlantida	Certified	2024	2024	-
Exportadora del Atlántico, DINANT	Honduras	Hicaque	Arizona, Atlantida	Certified	2024	2024	-
Exportadora del Atlántico, DINANT	Honduras	Nueva Florida	Morazan, Yoro	Certified	2024	2024	-



Exportadora del Atlántico, DINANT	Honduras	Palma Leán	Arizona, Atlantida	Certified	2024	2024	-
Exportadora del Atlántico, DINANT	Honduras	Zoilabé	Tela, Atlantida	Certified	2024	2024	-
Exportadora del Atlántico, DINANT	Honduras	Villeda	Arizona, Atlantida	Certified	2024	2024	-
Exportadora del Atlántico, DINANT	Honduras	Agroindvasa	Limón, Colón	Certified	2024	2024	-
Exportadora del Atlántico, DINANT	Honduras	Casa Quemada	Bonito Oriental, Colón	Certified	2024	2024	-
Exportadora del Atlántico, DINANT	Honduras	Farallones	Limón, Colón	Certified	2024	2024	-
Exportadora del Atlántico, DINANT	Honduras	Planes de Iriona	Limón, Colón	Certified	2024	2024	-



Exportadora del Atlántico, DINANT	Honduras	Tumbador	Trujillo, Colón	Not Certified	2027	-	2027
Exportadora del Atlántico, DINANT	Honduras	9 de Agosto	Sonaguera, Colón	Not Certified	2027	-	2027
Exportadora del Atlántico, DINANT	Honduras	Brisas Del Aguán	Bonito Oriental, Colón	Not Certified	2027	-	2027
Exportadora del Atlántico, DINANT	Honduras	Camarones	Tocoa, Colón	Not Certified	2027	-	2027
Exportadora del Atlántico, DINANT	Honduras	El Chile	Tocoa, Colón	Not Certified	2027	-	2027
Exportadora del Atlántico, DINANT	Honduras	Laureles	Tocoa, Colón	Not Certified	2027	-	2027
Exportadora del Atlántico, DINANT	Honduras	Occidental	Tocoa, Colón	Not Certified	2027	-	2027



Exportadora del Atlántico, DINANT	Honduras	Paso Aguán	Trujillo, Colón	Not Certified	2027	-	2027
Exportadora del Atlántico, DINANT	Honduras	San Isidro	Tocoa, Colón	Not Certified	2027	-	2027
Exportadora del Atlántico, DINANT	Honduras	Tranvio	Tocoa, Colón	Not Certified	2027	-	2027
Exportadora del Atlántico, DINANT	Honduras	Arizona	Arizona, Atlántida	Not Certified	2027	-	2027
Exportadora del Atlántico, DINANT	Honduras	Ceibita way	Esparta, Atlántida	Not Certified	2027	-	2027
Exportadora del Atlántico, DINANT	Honduras	Manga Sierra	Arizona, Atlántida	Not Certified	2027	-	2027
Exportadora del Atlántico, DINANT	Honduras	Nueva Go	Esparta, Atlántida	Not Certified	2027	-	2027



Exportadora del Atlántico, DINANT	Honduras	Olingo	Arizona, Atlántida	Not Certified	2027	-	2027
Exportadora del Atlántico, DINANT	Honduras	Playón	Arizona, Atlántida	Not Certified	2027	-	2027
Exportadora del Atlántico, DINANT	Honduras	Sombra Verde	Esparta, Atlántida	Not Certified	2027	-	2027



12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
<p>A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.</p>	<p>Applicable Dinant has a plan with deadlines approved by the RSPO, with a schedule of certification dates for all its management units, which shows that 13 of the 30 units are currently certified, with the remaining units scheduled for certification by 2027.</p>
<p>Was the time bound plan submitted during the initial audit?</p>	<p>Yes, it was submitted during the Initial Audit.</p>
<p>Does the time bound plan contain a current list of all estates and mills?</p>	<p>Dinant Holding Corporation S.A Exportadora del Atlántico Km 22 carretera Tocoa – Trujillo Comunidad Quebrada de Agua</p> <p>Membership Category: Ordinary Membership Sector: Oil Palm Growers Membership Number: 1-0389-22-000-00</p> <ol style="list-style-type: none"> 1. Planta Extractora Leán 2. Planta Extractora Aguán 3. Cayuco 4. Edén 5. Hicaque 6. Nueva Florida 7. Palma Leán 8. Zoilabé 9. Villeda 10. Agroindvasa 11. Casa Quemada 12. Farallones



	<ul style="list-style-type: none"> 13. Planes De Irióna 14. Tumbador 15. 9 de Agosto 16. Brisas Del Aguán 17. Camarones 18. El Chile 19. Laureles 20. Occidental 21. Paso Aguán 22. San Isidro 23. Tranvío 24. Arizona 25. Ceibita Way 26. Manga Sierra 27. Nueva Go 28. Olingo 29. Playón 30. Sombra Verde
<p>Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?</p>	<p>Dinant has 13 certified management units out of 30. For the remaining 17, certification is planned for 2027, which is in line with the deadlines since its membership in 2022.</p>
<p>Are there any new acquisitions of land done by the certification unit since the last audit?</p> <p>If YES, is the time bound plan updated to indicate that the newly acquired land is to be certified within a three year timeframe?</p>	<p>The organization has not acquired new land to establish palm plantations.</p>



<p>If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?</p>	<p>There have been no deviations from the certification deadlines</p>
<p>Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit?</p> <p><i>Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.</i></p>	<p>Yes, it was verified within the scope of follow-up audit 1.</p>
<p>Is there any revision made to the time bound plan?</p> <p>If YES, has the revised time bound plan been reviewed by the CB?</p> <p><i>Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified. The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).</i></p>	<p>No adjustments or modifications have been</p>
<p>Are there any isolated lapses in the implementation of a time bound plan?</p> <p>If YES, a minor non-compliance shall be raised.</p>	<p>There have been no failures in the implementation of a time bound plan</p>

<p>Is there any evidence of fundamental failure to proceed with the implementation of the plan?</p> <p>If YES, a major non-compliance shall be raised.</p>	<p>There is no evidence of any failure regarding the implementation of the time bound plan</p>
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13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
<p>Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010?</p> <p>If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)?</p> <p><i>Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB</i></p>	<p>Dinant has a New Planting Procedure, code I-33-11, version 3, which includes a LUCA to be carried out prior to any new clearing.</p> <p>There is evidence of the RSPO's approval of the remediation and compensation plan dated October 5, 2023.</p> <p>The land use change analysis carried out by Bioterra and approved by the RSPO compensation panel showed a remediation responsibility of 126.76 ha and compensation of 4.76 ha.</p>
<p>Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?</p> <p>If YES, has it been resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.?</p> <p><i>Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.</i></p>	<p>There are land disputes in the non-certified units, which is one of the reasons why the organization did not include them within the scope of its initial certification. The problems presented correspond to specific situations in the country that affect several palm oil companies. The steps currently being taken by the organization to regain control over these areas are consistent with the requirements of sections 4.4, 4.5, 4.6, 4.7, and 4.8.</p>
<p>Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?</p> <p>If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2?</p>	<p>There are no reported labor disputes in certified and non-certified units.</p>



<p><i>Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.</i></p>	
<p>Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?</p> <p>If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1?</p> <p><i>Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.</i></p>	<p>There are no reported legal violations in non-certified units.</p>
<p>Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?<i>Note:</i></p> <p><i>1. This would necessitate evidence of the self-assessment for each requirement.</i></p> <p><i>2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.</i></p>	<p>The organization has conducted internal audits led by a consultant named Nes Naturaleza and has received support to advance the certification of the other units by this same company.</p>


<p>Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?</p>	<p>For this particular audit, consultations were held prior to and during the audit to broaden the scope and involve more stakeholders.</p>
<p>Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances?</p> <p><i>Note: (e.g. relevant complaints, labour disputes, land conflicts)</i></p>	<p>A desk review was conducted prior to the audit to identify alerts or issues to be explored in greater depth during the fieldwork and consultations.</p>
<p>Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?</p>	<p>For this particular audit, consultations were held prior to and during the audit to broaden the scope and involve more stakeholders.</p>

14. Audit Conclusion & Recommendation

Audit finding	
<input type="checkbox"/>	No nonconformity recorded.
<input checked="" type="checkbox"/>	Minor nonconformity recorded. A corrective action plan has been accepted. Verification of the nonconformity(ies) to be carried out in the next audit.
<input checked="" type="checkbox"/>	Major nonconformity recorded. Evidence of implementation of the corrective actions have been accepted by the audit team. The nonconformity(ies) have been satisfactorily closed out.
Recommendation	
<input type="checkbox"/>	Certification (Initial Certification)
<input checked="" type="checkbox"/>	Continue certification (Annual Surveillance Audit)
<input type="checkbox"/>	Renewal for certification (Recertification)
<input type="checkbox"/>	Not recommended for certification. Reason: (<i>Please provide the reason/ justification</i>)



15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

Signing by the Management Unit	
<p>I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document.</p> <p>Furthermore, I confirm the following:</p> <ul style="list-style-type: none"> · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader. 	
Acknowledged by:	
Name	Erlan Guillen
Position	Director Financiero Agronegocios
Date	18-12-2025
 Signature	



Signing by the Audit Team Leader

I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.

Acknowledged by:

Name

Carlos Andrés Rincón Molina

Position

Lead Auditor

Date



Signing by the Certification Decision Maker

I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.

Acknowledged by:

Name

Weesmery Navarro Lapeira

Position

Technical Specialist

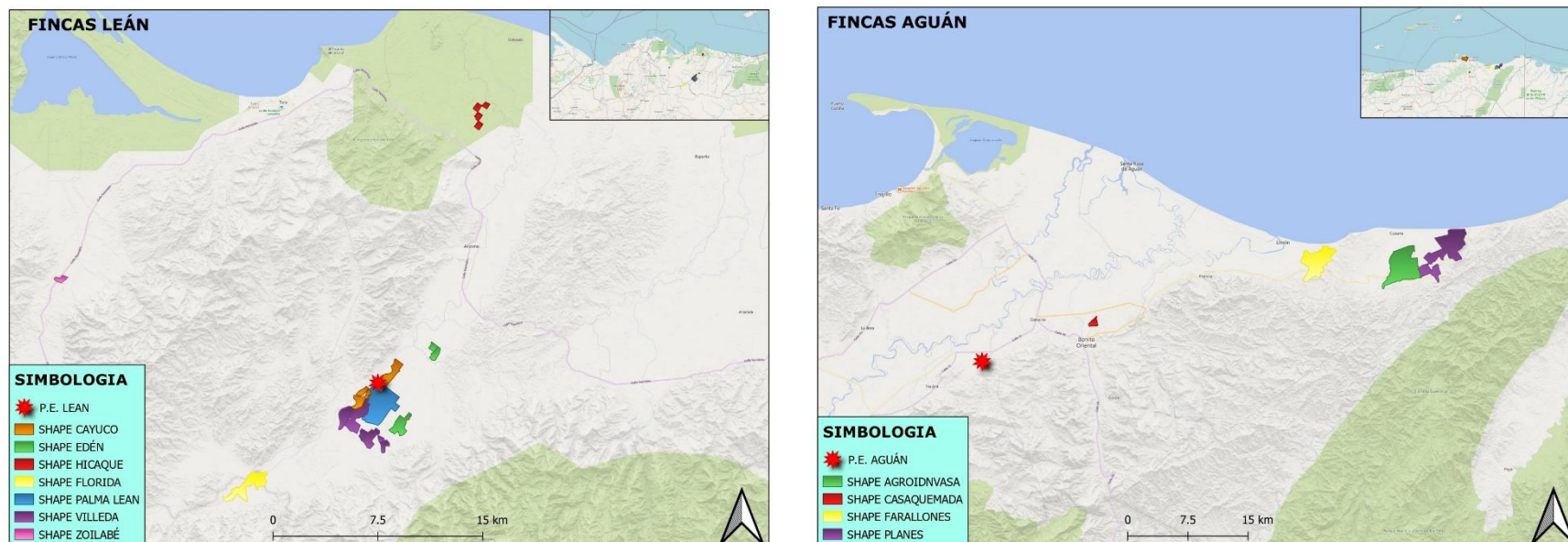
Date

10.12.2025

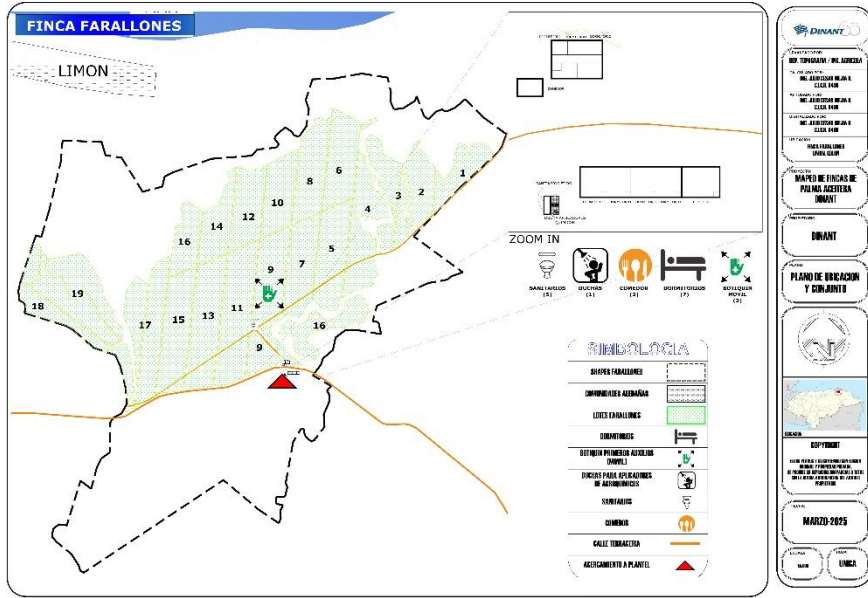


Signature

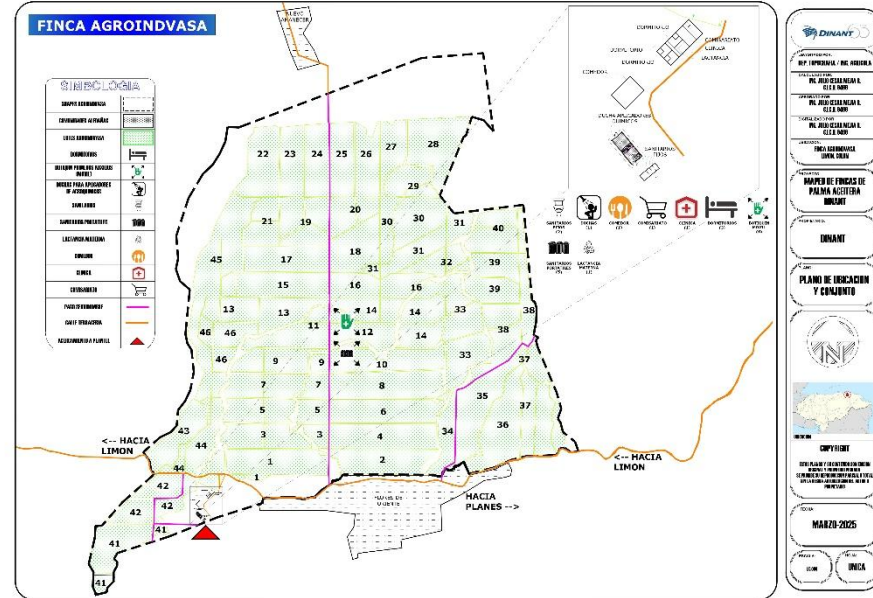
Appendix 1: Location Map Unit of Certification and Supply bases



i.e. figure: Map of Unit of Certification Lena and Aguan



i.e. figure: Map of Unit of Certification Agroinvasa



i.e. figure: Map of Unit of Certification Farallones



Appendix 2: History of the changes in the current certification cycle

Assessment Type	Date of Audit	Changes
Annual Surveillance Audit 1	06 23 2025	Due to land occupation issues in Honduras and based on non-conformities reported during the audit in indicators 4.8.2, 4.8.4, 7.12.4, 7.12.7, and 5.1.2 of the system documents, the organization has had to exclude the certified area from the initial audit.



Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Exportadora del Aytlantico (Lean) (POM and its supply bases) in the period of 01/2024 until 12/2024 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

- Apply Full Version
- Exclude LUC Emissions

The summary of the Net GHG emitted in 12/2024 for POM and supply base are as following:

1. Summary of Emissions

Description	tCO ₂ eq/t product
CPO	1.14
PK	1.14
PKO	1.53
PKE	1.53

Extraction	%
OER	20.26
KER	5.88





2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	2684.02
OP Planted on Peat	0.00
Conservation (Forested)	0.00
Conservation (Non-Forested)	0.00
Total	2684.02

Production	t/year
FFB Processed	207,988.34
CPO Produced	42129.35



	Own Crop		Group		3rd Party		Total
	tCO _{2e}	tCO _{2e} /tFFB	tCO _{2e}	tCO _{2e} /tFFB	tCO _{2e}	tCO _{2e} /tFFB	
Land Conversion	11685.56	0.57	0.00	0.00	0.00	0.00	11685.56
CO ₂ Emission from Fertilizer	677.18	0.03	0.00	0.00	0.00	0.00	677.18
N ₂ O Emission	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fuel Consumption	92.09	0.03	0.00	0.00	0.00	0.00	92.09
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-12436.60	-0.60	0.00	0.00	0.00	0.00	-12436.60
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	547.47	0.03	0.00	0.00	9371.09	0.00	9918.57

**Note: Includes both estates and smallholders (delete whichever not applicable)*



3. Summary of Mill Emission and Credits

	tCO ₂	tCO ₂ e/t FFB
Emission		
POME	62264.19	0.30
Fuel Consumption	329.64	0.00
Grid Electricity Utilization	1166.68	0.00
Credit		
Export of Excess Electricity to Housing & Grid	-126.23	0.00
Sales of PKS	-2077.72	-0.01
Sales of EFB	-9380.31	-0.05
Total	52176.25	0.24



4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0.00
Divert to anaerobic digestion	100.0

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	100.0
Diverted to methane capture (Flaring)	0.00
Diverted to methane capture (electricity generation)	0.00





Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Exportadora del Atlantico (AGUAN) (POM and its supply bases) in the period of 01/2024 until 12/2024 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

- Apply Full Version
- Exclude LUC Emissions

The summary of the Net GHG emitted in 12/2024 for POM and supply base are as following:

1. Summary of Emissions

Description	tCO ₂ eq/t product
CPO	0.46
PK	0.46
PKO	0.63
PKE	0.63

Extraction	%
OER	20.49
KER	6.17





2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	4495.25
OP Planted on Peat	0.00
Conservation (Forested)	1556.08
Conservation (Non-Forested)	0.00
Total	6051.33

Production	t/year
FFB Processed	208082.27
CPO Produced	42634.57



	Own Crop		Group		3rd Party		Total
	tCO ₂ e	tCO ₂ e/ tFFB	tCO ₂ e	tCO ₂ e/ tFFB	tCO ₂ e	tCO ₂ e/ tFFB	
Land Conversion	34047.22	0.71	0.00	0.00	0.00	0.00	34047.22
CO ₂ Emission from Fertilizer	1228.03	0.03	0.00	0.00	0.00	0.00	1228.03
N ₂ O Emission	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fuel Consumption	259.75	0.01	0.00	0.00	0.00	0.00	259.75
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-4663.27	-0.10	0.00	0.00	0.00	0.00	-4663.27
Sequestration in Conservation Area	-8558.44	-0.18	0.00	0.00	0.00	0.00	-8558.44
Total	23142.53	0.48	0.00	0.00	8006.86	0.00	31149.39

**Note: Includes both estates and smallholders (delete whichever not applicable)*



3. Summary of Mill Emission and Credits

	tCO ₂	tCO ₂ e/t FFB
Emission		
POME	3296.86	0.02
Fuel Consumption	224.32	0.00
Grid Electricity Utilization	961.30	0.00
Credit		
Export of Excess Electricity to Housing & Grid	-3103.31	-0.01
Sales of PKS	-105.03	0.00
Sales of EFB	-7005.37	-0.03
Total	-5731.24	-0.02



4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0.00
Divert to anaerobic digestion	100.0

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	0.00
Diverted to methane capture (Flaring)	0.07
Diverted to methane capture (electricity generation)	99.93



Report Template: Extended Stakeholder Consultations of Exportadora del Atlántico (Dinant Holding Corporation S.A.)

INTRODUCTION

This report documents the External Stakeholder Consultations of SCS Global Services (SCS), prior to the ASA 1 audit, for the Principles and Criteria of the Roundtable on Sustainable Palm Oil (RSPO) and the Supply Chain audit of Exportadora del Atlántico (Dinant Holding Corporation S.A.). José Alfredo Torres, Stakeholder Engagement Coordinator (ESEC), managed this process in collaboration with Adriana Cala.

This report focuses on consultations with Exportadora del Atlántico's stakeholders on the following issues:

- When there are conflicts over land, are conflict resolution processes in place that are acceptable and accepted by the parties involved?
- What evidence exists of harassment, violence or intimidation perpetrated by Exportadora del Atlántico?

As such, it is not intended to provide a narrative history of the land conflict in the Lower Aguan region of the department of Colon, Honduras. While the context of the region is important to understanding the current conflict, it is beyond the scope of this report to provide it in detail.

The report is intended solely for the SCS audit team and SCS personnel involved in the associated certification decisions. All statements contained in the report and in the annexes are relevant only as background. The report does not contain conclusions.

BACKGROUND . CONTEXT

The extended external stakeholder consultation process began with a desk review of all public allegations basically in the year 2024-2025, complaints and grievances related to social impact issues (including but not limited to land disputes, human rights, harassment and bullying). This included a list of issues from the RSPO secretariat. The following key issues emerged

1. When there are conflicts over land, are conflict resolution processes acceptable and accepted by the parties involved applied?

What evidence is there of harassment, violence or intimidation perpetrated by DINANT?

The issues were mapped to the relevant RSPO Principles and Criteria. Supporting evidence supporting and refuting the issues was not identified. To fill these gaps, SCS sent requests for meetings, interviews and additional documentation to stakeholders, the CLIENT and members of government. Some evidence consultations and stakeholder interviews were conducted virtually.



The consultations have been conducted in person through the management of telephone and WhatsApp appointments, generating meetings with representatives of government institutions, organization of integration of peasant groups, foundations, NGOs supporting community development and groups involved in the land dispute (Cooperatives El Chile, and Camarones), fruit marketer, The consultation was carried out between April 21 and 26, 2025, with 11 types of actors of interest in the agrarian conflict issue, with which it was possible to hold consultations with 11 actors (MARCA, MUCA, Mennonite Social Action Commission CASM, Plataforma Agraria, Coordinadora de Organizaciones Populares del Aguan. COPA, field visit to land occupied by the El Chile cooperative, meetings with directors of El Chile, Camarones and Tranvio cooperatives, commissioners of the national police, a fruit cluster trader, an agrarian platform consultant, a communicator from ERIC, a personal actor who knows the background of the region.

During the consultation, the Municipal Mayor's Office, the representative of the tripartite commission (president of SITRAINA), and the San Alonzo Foundation were not consulted.

The consultations were planned by the SCS Global Services team, the mobilization was done in a rented vehicle paid by SCS, the appointments were managed by a member of the team as a local expert, the selected stakeholders were selected according to background issues of dispute and land dispute conflict resolution, organizations of peasant farmers currently in conflict over land claims integrated in the Agrarian Platform, Coordinator of Popular Organizations of Aguan (COPA), NGOs working in local development and human rights, resident communities of peasant farmers involved in current dispute processes, and the state institution responsible for the implementation of agrarian reform. During the consultation process there was no presence or communication from Exportadora del Atlántico personnel.

STAKEHOLDERS

Stakeholder consultations were conducted as part of the RSPO requirements for the continuity of the ASA 1 audit process of the operations of Exportadora del Atlántico S.A. The RSPO defines a stakeholder as An individual or group with a legitimate and/or demonstrable interest in, or who is directly affected by, the activities of an organization and the consequences of those activities. Stakeholders, in this case, are groups or individuals affected by the operations of Exportadora del Atlántico (Dinant Holding Corporation S.A>). It should also be noted that while SCS invites comments from all interested parties, especially those with a history of working in the region, we give more consideration to comments from directly affected parties (i.e. those residing in the area of operations) than indirectly affected parties.

Stakeholder Consultations

Date of Consultion	Location	Stakeholders	SCS Personnel
April 21, 2025	Honduras aguan, Trujillo, Colón	Authentic Peasant Movement of Aguan. BRAND.	Adriana Cala, José Alfredo Torres
April 22, 2025	Tocoa, Colón	Mennonite Social Action Commission (CASM). Tocoa	Adriana Cala, José Alfredo Torres
April 22, 2025	City of Tocoa	Agrarian Platform and COPA. Tocoa	Adriana Cala, José Alfredo Torres
April 23, 2025	Quebrada de Arena, Tocoa	Visit Finca El Chile	Adriana Cala, José Alfredo Torres



April 23, 2025	City of Tocoa	Meeting with boards of directors of El Chile, Tranvio, Camarones. Tocoa	Adriana Cala, José Alfredo Torres
April 23, 2025	City of tocoa	Communicator of the Reflection, Research and Communication Team of the Company of Jesus ERIC. Radio Progreso, in El Progreso Yoro (Virtual)	Adriana Cala, José Alfredo Torres
April 23, 2025	City of Tocoa	National Police. TOCOA	Adriana Cala, José Alfredo Torres
April 24, 2025	Salama Community, Tocoa	Salvador Osorto Intermediary, Salamá, Tocoa	Adriana Cala, José Alfredo Torres
April 24, 2025	Palmichales, Tocoa	Collective Society of Producers of PALMICHALS	Adriana Cala, José Alfredo Torres
April 24, 2025	Tocoa. virtual	Annie Bird. Consultant	Adriana Cala, José Alfredo Torres
April 25, 2025	Trust, Tocoa	Unified Peasant Movement of Aguan. MUCA	Adriana Cala, José Alfredo Torres
April 25, 2025	Tocoa.	Rigoberto Parado. Accompanied the process of setting up the cooperatives and cultivation of palm oil.	Adriana Cala, José Alfredo Torres

Identifying & Consulting Stakeholders

<p>Stakeholders were identified from the list initially published by Exportadora del Atlántico S.A., others that are located in the region due to a history of land disputes, recommendations from other stakeholders, groups and organizations that are currently in conflict over land disputes, an organization that integrates the popular sectors of the aguan, due to its relationship with the entire trade sector.</p> <p>During the process, an attempt was made to consult with the following organizations.</p> <ol style="list-style-type: none"> 1. San Alonzo Foundation. Social action organization of the Catholic Church, with whom we had an interview in the year 2023, they were not available for this occasion. 2. National Human Rights Commissioner. They were in a labor dispute (personnel strike). 3. Mayor's Office of Tocoa. There was no positive response to our request. <p>These three institutions were addressed in the consultations carried out in 2023, prior to the certification audit.</p>
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Addendum 1: Consultations Plan & Agenda . MINUTES OF THE MEETING

Date	Time	Activities/ notes	Location
21/4/2025	9.0 AM	Authentic Peasant Movement of Aguan. BRAND.	Honduras aguan, Trujillo, Colón
22/4/2025	11.00 AM	Mennonite Social Action Commission (CASM).	Tocoa, Colón
22/4/2025	2.00 AM	Agrarian Platform and COPA. Tocoa	City of Tocoa
23/4/2025	7.00 AM	El Chile Farm. Quebrada de arena, Tocoa	Quebrada de Arena, Tocoa
23/4/2025	11.00 AM	Meeting with boards of directors of El Chile, Tranvio, Camarones.	City of Tocoa
23/4/2025	2.10 PM	Communicator of the Reflection, Research and Communication Team of the Company of Jesus ERIC. Radio Progreso, in El Progreso Yoro. Virtual	City of Tocoa
23/4/2025	3.30 PM	National Police Commissioner	City of Tocoa
24/4/2025	10.00 AM	Salvador Osorto Intermediary, Salamá, Tocoa	Community of Salamá, Tocoa
24/4/2025	3.30 PM	Collective Society of Producers of PALMICHALS	Palmichales, Tocoa
24/4/2025	5.0 PM	Annie Bird. Consultant. Virtual	Tocoa.
25/4/2025	10.30 AM	MUCA. Trust, Tocoa	Trust, Tocoa
25/4/2025	2.00	Rigoberto Parado. Tocoa	Tocoa



Addendum 2: Consultation

RECORD OF MEETING	
Organization:	Exportadora del Atlántico
Stakeholder Group:	Stakeholder Name: Movimiento Autentico Reivindicador Campesino del Aguan. BRAND. Honduras Aguan Community
Date of Meeting:	April 21, 2025. 9.00 AM
SCS Personnel:	Adriana Cala
<p>Meeting Notes:</p> <p>Four managers, representatives of the cooperatives, participated: Ángel Guevara of Cooperativa La Trinidad and president of MARCA. Santos Rodrigo Palma Vice presidents Coop. La Trinidad. Orlin Vanegas president of Coop. San Esteban. Omar Espinosa president of Coop. La Trinidad.</p> <p>The cooperatives were awarded land in 1978, 1979, when Oswaldo López Arellano was president of Honduras, with the efforts of the peasant leader Efraín Díaz Gáleas. The process involved 83 cooperatives, of which 54 were dedicated to the cultivation of African Palm, others to basic grains (corn, beans) and Banana (Isletas).</p> <p>Land sales began in 1993, with the entry into force of the Agricultural Modernization Law. What was given to the purchasing companies was a concession of production assets. In 1993 Coop. La Trinidad gave the land to Rene Morales, and Coop. La Trinidad, San Isidro, and La confianza were paid in parts (3 to 4 payments), with the proceeds from the fruit. The land that is now in conflict was in the hands of the Morales company, and is currently in dispute with Coop. La Trinidad for 700 hectares.</p> <p>In 2012, the cooperatives San Isidro, Despertar and La Trinidad, put a legal recourse on the land and the court ruled favorably, the lawyer of the cooperatives Antonio Trejo was murdered 20 days later (September 2012), of the court ruling. The agricultural modernization law is an unconstitutional decree, since the Honduran constitution prohibits large estates.</p> <p>They did not want to refer to the agrarian platform, it is delicate.</p> <p>The land purchase was made by three Toros. DINANT, Rene Morales and Reinaldo Canales. DINANT plundered CONADI (Corporación Nacional de Desarrollo e Inversiones), a project of the state of Honduras with a loan from a multilateral bank), they have never bought a hectare of land legally.</p>	



In relation to the events of December 24, 2024, January 2, February and March 2025, as far as they know there is a large cattle rancher financed by DINANT, he organized cattle ranchers from the community to displace the farmers who occupied land in Camarones, El Chile and Tranvio, it is known that there were many shots, not directed at people, they speak of long-range weapons.

Evidence Provided: N/A.

RECORD OF MEETING	
Organization:	Exportadora del Atlántico
Stakeholder Group:	Stakeholder Name Comisión de Acción Social Menonita (CASM). Tocoa
Date of Meeting:	April 22, 2025. 11.00 AM
SCS Personnel:	Adriana Cala

Meeting Notes:
 Noel Landaverde executive director in Colon.

Acknowledges the summary presented by SCS Global Services of the DINANT certification process.
 There are a series of divergences that create underlying causes, many perverse interest groups. The land conflict involves political interest groups, economic power in the area, sectors that require land, other people who are businessmen.

In the case of El Chile, Tranvio and Camarones, in the conflict of December 2024 and January, February 2025, it is mentioned that they are a group of people who have cattle ranching activities and that they graze animals within the plantations occupied by peasants. The cattle ranchers, even when the land was in the hands of DINANT, were grazing their cattle.

The government is responsible for all this and there are no concrete actions to seek a solution and it must act.



Juan Regidor of the municipal mayor's office, environmental leader was murdered last year and urged the peasants to stay in the struggle, the Public Ministry has not clarified the case, the suspected company is the mining company Entre Pinos, where the Facuse family is involved (Miguel Facuse's daughter is married to a major shareholder of Entre Pinos).

It is unknown who armed the ranchers, in this region everyone is armed, even though there is a prohibition decree, all ranchers and peasants are armed, in the December 24 conflict no one died. It is of the criterion that DINANT did not provide weapons to ranchers, everyone is armed, it is part of the culture. La Plata Forma is armed, not officially, but in a hidden way.

The Tripartite Commission has not proposed any solutions, and the government has not made any decisions regarding the conflict, A resolution process involving international experts is required to help mediate the conflict.

CASM, did not sign the public letter, because they do not have enough elements to pronounce on DINANT's involvement in the events of December 2024, January and February 2025.

His perception of intermediaries is that they are necessary, because as long as the extractors do not collaborate with small producers, they will continue to control the market, the bonus granted by the extractors remains in the hands of the intermediary, nothing reaches small producers.

Why the platform's fight has been more towards DINANT). R- DINANT is one of the largest companies and has maintained concessions from the government for years, in the negotiations of 2010, with MSA, a trust of 300 million was created , for the negotiations, DINANT did not lose in the land transaction, comments is that it was very favored in the negotiation.

Evidence Provided: N/A.

RECORD OF MEETING	
Organization:	Exportadora del Atlántico
Stakeholder Group:	Stakeholder Name Plataforma Agraria and Coordinadora de Organizaciones Populares del Aguan (COPA). Tocoa.



Date of Meeting:	April 22, 2025. 2:00 PM
SCS Personnel:	Adriana Cala

Meeting Notes:

Meeting with representatives of Plataforma Agraria and Coordinadora de Organizaciones Populares del AGUAN COPA, participated:

Johny Rivas, platform spokesperson.

Isela Juarez COPA Secretary.

Raúl Ramírez secretary of JD COPA and member of EAC Lempira.

Wendy Castro sub secretary of Plata Agraria, member of El Chile cooperative.

Leonel Cruz, treasurer of the platform.

For them it was not a land sale, it was a dispossession, since the purchase of conscience of leaders intervened, pressures with threats, without agreements of all the associates of cooperative, there was no authorization of the INA (art 106 of Agrarian Reform), the lands could not be sold to private, only to beneficiaries of agrarian reform, for that reason the lawyer Trejo achieved favorable resolution of the court on the lands claimed of Coop. La Trinidad, San Isidro, Despertar, the lawyer was murdered days later.

According to Plataforma Agraria's spokesperson, a farm like Farallones was mentioned in a drug trafficking conflict (Fabio Lobo, a convicted drug trafficker in the USA), testified in New York during the trial that the farm was used for drug trafficking and that part of it belonged to the owner of DINANT.

In the events that occurred in December 2024, January, February, March 2025, there was an agreement between Elvin Gabriel Martínez Echeverría, head of security for DINANT in the area, with Juan Carlos Lezama, leader of the people who keep cattle (for the platform it is a criminal group), for them there was financing from DINANT (three million), to make payments to people who carried out actions to intimidate the members of the three cooperatives (El Chile, Camarones, Tranvio), during those dates shootings were carried out towards the people who occupy the farms. The weapons used are assault and large caliber (M16, AKA, R 15).

DINANT was issued a three-year 2002-2006 INAFECTABILITY permit by the government for the land they had purchased, which was not renewed.

What has happened in the case of the Morales and Canales farms, they did not give an answer.

The goal of the criminal group (they refer to the group that displaced the members of Cooperativa Camarones), was to displace the farmers who occupy the farms: El Chile, Tranvio and Camarones, according to the testimony of people from the communities, the criminal group recruits people and offers them 300 lempiras per day.

In the case of Cooperativa el Chile, they claim 486 hectares, which are now occupied by them, and within these lands there are 32 hectares where the extraction plant and all the infrastructure of the industry are located.



They accuse DINANT of discharging contaminated water into two bodies of water that cross the Chile and Tranvio farms, which has affected children and the elderly because of the bad odors and because there is a part in Tranvio where the water is discharged into the farm where it floods and affects those who work in those areas.

LABOR ISSUE. They refer to the fact that the company has an employer-type union (DINANT group), 130 workers from the plant (Refinery), from other parts of Exportadora del Atlántico tried to organize a union, but six people who promoted the initiative were threatened, women are tested for HIV, Pregnancy,

In the Lean area, the Florida and Palma Lean farms were occupied by farmer cooperatives that were evicted at the end of 2023 and DINANT is threatening the farmers living in a nearby community.

The company maintains an armed security corps from two security companies (Strong Tower, SEC). The Camarones families that were displaced from the farm now live on the Tranvio farm, Finca Camarones is occupied by a criminal group sponsored by DINANT.

Evidence Provided: N/A.

RECORD OF MEETING	
Organization:	Exportadora del Atlántico
Stakeholder Group:	Stakeholder Name: Visit to Finca El Chile. Quebrada de arena, Tocoa
Date of Meeting:	April 23, 2025. 7.00 AM
SCS Personnel:	Adriana Cala



Meeting Notes:

The visit to the farm began with a brief meeting at the entrance gate, where there is infrastructure, and the presentation of those present, members of the board of directors (JD), the supervisory board (JV), and the cooperative:

Jeremiah Cruz.... President of JD
 Manuel Rodriguez... vice-president. JD
 Samuel Hernández ... secretary. JD
 Richard Garcia.... First Vocal Surveillance J.V
 Milton Alvares.... Third Vocal. JD
 José Levi First Vocal. JD
 Lesvi García Second Vocal. JD
 Olga Hernández... secretary of the vigilance board J.V.
 Kevin Martinez... Alternate. JD
 Wendy Castro...Alternate. JD

Wendy Castro associated, exposed the problems of the attacks carried out according to her by a group of criminals, who are supported by DINANT, the day of the attack appeared men who entered from the extractor, shooting at the farmers, without having wounded or killed companions, the perpetrators looted the consumer store that had an inventory of more than one million lempiras and a cafeteria where meals were prepared.

He refers that the farm has as part of the area, the area where the extraction plant is located, which is 32 hectares, and they claim all of that area.

The water consumed by the families is obtained from wells drilled in the ground, the water is contaminated with different chemicals, it is yellowish in color, they had water from the community, but because of DINANT's influence they have cut it off, because they changed the directors of the water board, leaving people who are influenced by DINANT and that is why they cut off the water. DINANT discharges contaminated water from the plant at night or early in the morning, the water reaches a creek that runs through the El Chile farm, Tranvio and reaches the Aguan River, in Tranvio it sometimes becomes a swamp.

During the tour we reached a surface water body that passes through the plantation, observing grease stains in the water flow N 15.729597,-85863735, we observed the point where the plant effluent water arrives and connects with natural water body N 15.729405,-85.863731, we reached the rachis waste storage area, where we observed effluent flowing towards the stream N, 15.729576, - 85.860755.

In a tour close to the fence that separates the infrastructure of the plant from the plantation, a pile type infrastructure was observed, as a place of pressure loss, containing and draining hot water. N 15.730672, - 85.858151. We moved to the treatment ponds where security guards were immediately mobilized carrying weapons (12 gauge shotgun), during the tour we observed water discharges from the side, east side of the ponds to point 15.735398,- 85.857458, which connects to a body of water by the farm, continuing the tour of the plantation we observed another body of water containing brown to black water, high in suspended solids at point 15.736440,-85.855847, then we visited the water intake point (with electric suction pumps) of the body of water called quebrada de agua, we observed alteration of the body by retentions to accumulate water. The water is for use by the extraction plant. 15.726136,-85.852455, return to COPA headquarters.



Evidence Provided: N/A.

RECORD OF MEETING	
Organization:	Exportadora del Atlántico
Stakeholder Group:	Stakeholder Name: Meeting with boards of directors of cooperatives El Chile, Tranvio, Camarones. Quebrada de arena, Tocoa.
Date of Meeting:	April 23, 2025. 11.00 AM
SCS Personnel:	Adriana Cala

Meeting Notes:
 Meeting with the boards of directors of the cooperatives: Camarones, Tranvio, El Chile, began by learning about the case and the current situation of the Camarones families: The president of the Board of Directors recounted the events that took place: on December 24, after the workday in the afternoon, the members who were left to carry out surveillance fled, pursued by armed men. The next day at 9:00 a.m., the Camarones members wanted to enter the farm again and a group of armed ranchers started shooting, and they had to run away from the farm.

The police were informed and arrived, but they were also shot at. The police called a meeting on December 25, but the ranchers did not show up. The Camarones families displaced from the farm have taken refuge on Tranvio's land, where they are staying with other families. During the events they were robbed of 10 motorcycles, property of 10 members, and were again attacked at post 3.

As part of the actions of the peasant families they carried out mobilizations on the highway in the community of quebrada de arena, during the act Mr. Juan Carlo Lezama (leader of cattlemen), passed in front and had infiltrated a cattleman inside the mobilization, according to versions in the area Mr. Lezama would receive 3.5 million lempiras for evicting the peasants and the heads (murder), of the leaders, according to versions has been contacted by the head of security of DINANT Elvin Martinez Echevarria,
 The members of the cooperative enjoy the benefit of protection from the state.



They have information that the cattle ranchers are divided and have had internal problems, they report the murder of a young member of the cattle ranchers who left one group and joined the other, according to versions the death was provoked by Mr. Lezama who is on the run.

On February 1, a new shooting event occurred, in which eleven police officers were injured and a weapon was stolen, and a police security vehicle showed signs of gunshot wounds.

During the meeting, two ladies participated with interventions, referring to the situation experienced during the attacks of the armed group, where they had to flee with their children, they are sheltered in Tranvio.

Evidence Provided: N/A.

RECORD OF MEETING	
Organization:	Exportadora del Atlántico
Stakeholder Group:	Stakeholder Name: Communicator of the Reflection, Research and Communication Team of the company of Jesus ERIC. Radio Progreso, in El Progreso Yoro.
Date of Meeting:	April 23, 2025. 2.10 PM
SCS Personnel:	Adriana Cala

Meeting Notes:

Social Communicator and researcher of Equipo de Reflexión, Investigación y Comunicación de la compañía de Jesús ERIC, has followed the general situation of the Bajo Aguan and the events of December 2024, January, February and March 2025, in the farms of El Chile, Tranvio and Camarones. The event of December 24, 2024, is an action linked to groups of people in conflict with the peasants, those who carried out the attacks are groups linked to DINANT's security forces. A. Mainly DINANT and other sectors that have an interest in the conflict.

The company's security has Colombian advisors, they are groups without an identity, armed men with actions of impunity, they are actors with logistics and they are given another name of GANADEROS.

A mineral extraction company called Pinares operates in the area, with shareholders linked to DINANT (FACUSE family), which has been in conflict. The first concession of these lands for extraction was in the name of the Rivera Maradiaga family (a drug trafficking group with a sentence in the USA), then it passed to Pinares, from where it provides security support to DINANT.



In relation to the tripartite roundtable, it has not been functional. A proposal was made in February 2022 to carry out a legal x-ray of the land, which was not accepted by DINANT. The commission proposed to integrate international jurists with freedom of action in the search for a solution to the conflict, the state does not have direct participation.

Evidence Provided: N/A.

RECORD OF MEETING	
Organization:	Exportadora del Atlántico
Stakeholder Group:	Stakeholder Name: National Police Commissioner. TOCOA
Date of Meeting:	April 23, 2025. 3:30 PM
SCS Personnel:	Adriana Cala

Meeting Notes:

Commissioner Núñez Ordoñez regional police director, deputy commissioner Salvador.

A presentation of SCS Global Services and RSPO was made, generating concerns on their part, on how the program can contribute to improve the condition of the problem linked to palm cultivation. R- From the RSPO Standard there are indicators that promote stability of access to land and consultation of communities and their rights.

For the police in Tocoa, they have a very complex problem in the region, according to them there are around 80 armed criminal groups operating, there are many interests and the palm is no exception, it is influenced by all these groups. Intermediaries are key actors, most of the fruit is marketed by them, there is a history of a lot of stolen fruit, these traders somehow have their influence in the situations that happen around the crop.

In the case of the Camarones conflict, the police worked to prevent the situation, they summoned both the farmers of the cooperative and the cattle ranching group separately, where they had planned to find a solution after the Christmas and New Year's celebrations, they were taken by surprise by the situation that occurred on December 24 and 25, 2024. They went to the farm, there were shooting incidents, they are not clear where they came from, nor what type of weapon they were using, the police had personnel affected (wounded).



They do not know if there are groups or individuals or companies behind the group of cattle ranchers supporting them.

Evidence Provided: N/A.

RECORD OF MEETING	
Organization:	Exportadora del Atlántico
Stakeholder Group:	Stakeholder Name: Salvador Osorto Intermediario, Salamá, Tocoa
Date of Meeting:	April 24, 2025. 10:00 AM
SCS Personnel:	Adriana Cala

Meeting Notes:
 An intermediary of RFF, located in the area of SALAMA, according to what was stated, buys fruit from small producers and other producers, sells it to the extractor that offers the best price: Exportadora del Atlántico, ACYDESA, AGROPALMA, ASAPALSA.

According to what he said on February 22, 2022, there was an agreement with representatives of the tripartite commission that he would receive the fruit from the farms in dispute occupied by farmers, the RFF would be sold to the extraction plants linked to the farms of origin, the extractors did not sign the agreement, if they were willing to it, the fruit of El Chile, Camarones, Tranvio, was entering through this scale and sent to the Atlantic exporter.

By the end of 2024 only the Camarones cooperative was receiving fruit, from there the Chile and Tranvio are delivering to the SALAMA cooperative. As of January 2025, no RFF has been received from Camarones since the cattle group removed the farmers from the land, currently only fruit is received from the Brisas del Aguan cooperative (land conflict with DINANT) and sent to Exportadora del Atlántico.

There is no stolen fruit, it is from land in dispute with DINANT, the fruit from these farms is not stolen, it is identified as fruit from farms in dispute. Fruit from farms in Chile, Tranvio is sent to SALAMA who offers them financing available up to 3.4 million, to ensure that, between fruit in low production period,



SALAMA never participated in the agreement. The Osorto scale currently sends about 150 MT of RFF to the Atlantic exporter on a weekly basis. He showed the document called "Guía de despacho de fruta" where it is identified from which farms is the RFF sent, the volume of each farm.

He referred to a new initiative for an extraction plant in Olanchito ASIPALMA

Evidence Provided: N/A.

RECORD OF MEETING	
Organization:	Exportadora del Atlántico
Stakeholder Group:	Stakeholder Name: Sociedad Colectiva de Productores de PALMICHALES
Date of Meeting:	April 24, 2025. 3:30 PM
SCS Personnel:	Adriana Cala

Meeting Notes:

The PALMICHALES palm producers' collective society, are producers who in the past were part of the PALMICHALES agricultural cooperative, located in the community of Palmichales, neighbors of the community of quebrada de agua, Julio Matute, president of the society, attended us.

The organization has its premises with scale, apart from receiving RFF from its associates, they buy from other producers, they keep information of the producers to whom they buy and send the TM of RFF with a guide where identifies which farms come from RFF and the volume, they sell to other intermediaries since they have not managed to obtain registration in Salamá, in PALMASA, to enter the fruit directly, at a time they sold in ACEYDESA and AGROPALMA, to exportadora del Atlántico they do not sell always pays cheaper than everyone.

In relation to the Camarones Cooperative conflict, they have heard that the farmers were removed by cattle ranchers from the community of quebrada de arena, that there was a lot of gunfire, it is said that there were strong weapons, but there were no deaths.

Evidence Provided: N/A.



RECORD OF MEETING	
Organization:	Exportadora del Atlántico
Stakeholder Group:	Stakeholder Name: Annie Bird. Consultant
Date of Meeting:	April 24, 2025. 5:00 PM
SCS Personnel:	Adriana Cala

Meeting Notes:
 Consultant has been working in the region and is currently a petitioner before the Inter-American Court of Justice, suing the State of Honduras for land sales and land titling issues in Aguan.

According to Annie, the Farallones farm was taken from the Garífuna community and people were killed. In the case of the community of Punta Piedra (Garífuna), the Inter-American Court issued a favorable resolution that has not yet been executed, the DINANT company buys fruit from these farms, including AGROINDVASA, located in Limones, Colon, OFRANE, (Black Honduran fraternal organization), maintains the lawsuit to the State of Honduras for the cases of Vallecitos, Triunfo de la Cruz and Farallones, the body of lawyers has information on the stage of the lawsuit.

In relation to the tripartite commission, it has not been functional so far, agreements were made for its activation, the delay has been due to cost issues, as it requires the support of external international experts, recently Honduras and the United Nations signed an agreement for the implementation of a project in the search for solutions to the land conflict in the aguan, it is expected that this project will put the tripartite commission into operation.

Anee tried to file a complaint through the RSPO system, but in the end she could not, according to the amount of documents required, it was not feasible to file it.

He undertook to provide telephone numbers of lawyers who are bringing the lawsuit before the International Court of Justice on the Garífuna communities' cases.

Evidence Provided: N/A.

RECORD OF MEETING



Organization:	Exportadora del Atlántico
Stakeholder Group:	Stakeholder Name: Movimiento Unificado Campesina del Aguan. MUCA. Trust, Tocoa
Date of Meeting:	April 24, 2025. 10:30 PM
SCS Personnel:	Adriana Cala

Meeting Notes:
 The meeting was held at the headquarters of the La Confianza settlement, with MUCA president Vitalino Alvares, secretary Sonia Ramirez and Prosecutor Yorlin Hernandez Castellanos.

According to managers, they are not part of the agrarian platform and have points of divergence with which they do not agree. They state that DINANT has been seen as enemies, and anyone related to the company is demonized.

There is a sector of society that has been against the struggles of peasants for land claims. In the case of MUCA, in their process of struggle for land, they identified very marked situations.

1. The violation of the constitution since Agrarian Reform land cannot be sold and the world bank promoted the agricultural modernization law to modify the agrarian reform law which opened the space to promote land sales.
2. A campaign of demonization of anyone who walked with rubber boots, for being a peasant.
3. DINANT, had patrols that persecuted and intimidated the peasants, according to Vitalino, he was exposed to three kidnapping attempts, many people died, in that same context: Police, military and judges were against peasants.
4. The sale of the land was not legal, there was paid intermediation that induced corruption, the buyers had incentives.
5. There were deaths and evictions, the deaths were attributed to DINANT by different spokespersons, DINANT guards infiltrated the groups, in 2013 DINANT changed security (Torre Fuerte), who in front of the National Agrarian Institute (INA), killed a lady who was selling snacks and some workers who were repairing cables, they confused them, it was DINANT security. The guards participate in evictions, the MUCA situation was stronger, they were evicted several times, the Agrarian Platform groups have not been evicted.

The 2010 agreements were not fulfilled, there was no technical, educational or health assistance, nor were the remaining 7,000.00 hectares delivered.

The MUCA groups trade with SALAMA out of a moral commitment because they supported them in a complicated moment.



What do you know about the situation in the Camarones cooperative? R- That they have been displaced from land by a group of cattle ranchers who are part of the communities of Salama and Quebrada de Arena, the conflict has been generated by cattle grazing within the plantation, the farmers have been on that land since 2020, even so, they entered to graze the cattle.

The ranchers took possession of the farm with the use of heavy weapons, they carried out shootings, they did not shoot to kill, there were no deaths or injuries, it is a psychological war with heavy weapons provided by organized crime, strange is that during the event there were journalists.

What do the ranchers gain with the seizure of Los Camarones farm? Thousands of lempiras, it is a farm of 1000 hectares, now there is a dispute for power and money. DINANT does not want what happened in Camarones.

The political issue should not be ignored, the facts happened before the internal elections, from the PA there were lines towards a candidate who was not elected.

Evidence Provided: N/A.

RECORD OF MEETING	
Organization:	Exportadora del Atlántico
Stakeholder Group:	Stakeholder Name: Rigoberto Parado. Tocoa
Date of Meeting:	April 25, 2025.
SCS Personnel:	Adriana Cala

Meeting Notes:

Mr. Prado participated as support personnel in the process of establishing the agrarian reform and the initiative to develop palm cultivation in the cooperatives that were beneficiaries of the agrarian reform in 1976. In his commentary he refers that the process of land sales is generated by the conditions created by the agricultural modernization law of 1992, during the sale of land there was intervention of commissioned subjects that promoted the leaders of many cooperatives with bribes so that they would give in to the sale, other times with threats.

Question, why DINANT, is being subject to more questioning than the other two businessmen who bought land. A- When the process of buying and selling land began, the companies of FACUSE and MORALES, were entering into disputes in the area, both Miguel Facuse and Morales, met and reached agreements: Morales bought in the area of the Sula Valley and left bank of the Aguan River and Facuse on the right bank of the water, the lands of the right bank are better soils, better rainfall, higher productivity potential, so they are of greater interest to the groups that are now doing invasion actions, Morales was invaded several farms, in the case of another buyer Mr. Canales, purchases were to another sector, not cooperatives.

What do you know about the conflict in Camarones? R- Not much, what happens in this region is that there are many interests from different sectors: organized crime including drug trafficking, traders, farmers, other sectors, DINANT does not want this kind of problems between cattle ranchers and farmers in Camarones.

Evidence Provided: N/A.

Addendum 3: List of Stakeholders

List of interested parties initially invited to the consultation, including

N O.	Institution	Contact Person	Cargo	Media Contact	Date Contact	Language	Security	Confid
1	MARCA (Movimiento Auténtico Reivindicador Campesino del Aguán - Authentic Peasant Movement of Aguán)	Angel Guevara	president	95552120	8/4/2025	Spanish	Type of sector and linkage	Yes
2	Unified Peasant Movement of Aguan. MUCA,	Vitalino Alvares	Chairman	9923-1137	8/4/2025	Spanish	Type of sector and linkage	YES
3	Coordinator of Popular Organizations of Aguan. COPA/plataforma Agraria	Jhony Rivas	spokesperson	99037617	9/4/2025	Spanish	Type of sector and linkage	YES



		Esly Banegas	Coordinator	99665057	10/7/2023	Spanish	Farmer, direct linkage	Yes
4	San Alonzo Foundation	Limbor Velasquez		99298970	9/4/2025	Spanish	Type of sector and linkage	YES
5	Mennonite Social Action Commission CASM	Noe Landaverde	Chairman	32542355	9/4/2025	Spanish	Moderate	Yes
6	CONADEH (national commissioner for human rights of Honduras)	Yanet Lara	Delegate	31775248	8/4/2025	Spanish	Type of actor Human rights	YES
7	Adán Funez (Municipal Mayor).	Gixon Ramirez	Assistant Mayor	31428911	13/4/2025	Spanish	Under	Yes
8	INA	Juan Carlos Zelaya	Regional Head	97480646	14/4/2025	Spanish	Agrarian reform sector linkage	yes
9	Tocoa Preventive Police	Núñez Ordoñez	Police Commissioner Tocoa	97241429	18/4/2025	Spanish	Police	Yes

