



RSPO P&C CERTIFICATION AUDIT REPORT

(EXTRACTORA SICARARE SAS)

Audit Application Number: PC25-003009
Assessment Type: Annual Surveillance Audit 1
Date of Audit: 01.09.2025 – 05.09.2025
Audit Report Number:
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Audit Report Date 19.01.2026

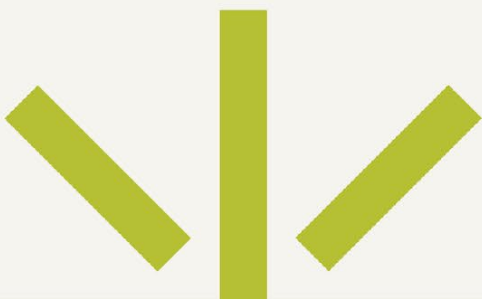


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1. Certification Body Background

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	EXTRACTORA SICARARE SAS
Address of the Management Unit/s	EXTRACTORA SICARARE SAS
Country	Colombia
Websites	www.extractorasicarare.com
Description of the Management Unit	<p>Extractora Sicarare S.A.S. is a family-owned company engaged primarily in the production of palm and palm kernel oil. Its plant began operating in September 2011 with a processing capacity of 15 tons of fresh fruit bunches (RFF) per hour and has now doubled this capacity to 30 tons per hour. The crushing plant is integrated with the oil mill and uses both its own plantation and three external suppliers: Palmas Montecarmelo, Palmeras de la Cartuja and Distrimora, for its supply.</p> <p>The products marketed include crude palm oil, palm kernel oil and palm kernel meal. The kernels are sent to the crusher to produce crude palm kernel oil. The main customer for RSPO-certified products is Cargill.</p> <p>The business group also owns its own plantation, Palmas Sicarare S.A.S., which covers 3,281.38 hectares, most of which was acquired in the 1950s. Before turning to oil palm, the company had sugarcane plantations and a sugarcane mill, known to some as the “old sugarcane mill”. The High Conservation Value (HCV) area identified on the property is 261.92 hectares. Extractora Sicarare has been an ordinary member of the RSPO since January 22, 2016.</p> <p>Palmas Montecarmelo is an independent certified Outgrower that previously supplied conventional fruit to Extractora Sicarare and received its RSPO certification in June 2025. Since then, the fruit it processes has been considered certified. This Outgrower has its own RSPO P&C certification, and its license is active in Prisma.</p> <p>The company maintains contracts with its fruit suppliers, which establish commitments for technical support and ccompaniment in the certification process. The contract also defines the price for processing fresh fruit bunches (MT FFB) and payment terms.</p>
Management Representative Name	Natalia Hernández
Management Representative Designation	Coordinadora SGI
Management Representative Email	natalia.hernandez@cosargo.com.co



2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	2-0637-16-000-00
Name of RSPO Member	EXTRACTORA SICARARE SAS
Member Since	22.01.2016

2.3. Certificate Information

Certificate Information	
Certificate No.	SCS-RSPOPC-000117
prisma Document Reference Number	N/A
prisma Trading Account ID	TA25-017168
Scope of Certification	Palm Oil and Palm Kernel Production – Identity Preserved and Mass Balance
Supply Chain Model	<input checked="" 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)	Colombia National Interpretation
Initial Date of Certification:	27.12.2019
Effective Date of Certificate:	27.12.2024
Expiry Date of Certificate:	26.12.2029
Name of Peer Reviewer	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
Extractora Sicarare S.A.S.	ML25-001471	11 km al Sur de Codazzi, Municipio Agustín Codazzi, Departamento del Cesar, Colombia	30	9.931944	-73.262494
Remarks:					

Information of Supply Bases					
Name of Supply Bases	prisma Supply Base ID	Address of Supply Bases	Type of Supply Bases	GPS Coordinates	
				Latitude	Longitude
Palmas Sicarare S.A.S.	SB25-005305	Agustín Codazzi	Own/Managed Estate	9.931944	-73.262494



Palmeras de La Cartuja S.A.S.	SB25-005313	Agustín Codazzi	Outgrower	9.950706	-73.308303
Distrimora Ltda	SB25-006417	San Diego	Outgrower	10.0872808	-73.4091308

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of 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
Palmas Sicarare S.A.S.	4,312.25	3,218.38	0	0	883.09	0	0	0.00	210.78
Palmeras de La Cartuja S.A.S.	309.53	291.97	0	0	6.65	0	0	0.00	10.91
Distrimora Ltda	299.16	61.27	0	0	21.65	0	0	0.00	216.24
TOTAL	4,920.94	3,571.62	0.00	0.00	911.39	0.00	0.00	0.00	437.93
Remarks: N/A									



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		
Palmas Sicarare S.A.S.	0	0	3,218.38	0	3,218.38	3,218.38
Palmeras de La Cartuja S.A.S.	0	0	291.97	0	2,91.97	291.97
Distrimora Ltda	0	0	61.27	0	61.27	61.27
TOTAL (ha)	0	0	3,571.62	0	3,571.62	3,571.62
Remarks: N/A						

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	2026	2027	2028	2029	
<i>Not applicable</i>						
TOTAL (ha)						

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)
		Latitude	Longitude	
Palmas Sicarare S.A.S.	Own supply bases	9,9332639	-73,2628694	66,252
Palmeras de La Cartuja S.A.S.	Certified outgrower	9,9507056	-73,3083028	8,215
Distribimora Ltda	Certified outgrower	10,0872808	-73,4091308	1,135
Palmas Montecarmelo*	3rd party estate/ outgrower	9.8817590	-73.2599850	6,184
TOTAL				81,786

- Certified fruit from Palmas Montecarmelo (3rd party estate/ outgrower) was accepted from June 11,2025

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 mil (MT)
		Latitude	Longitude	
Palmas Montecarmelo*	3rd party estate/ outgrower	9.8817590	-73.2599850	31,738
TOTAL				31,738

*Non -certified fruit from Palmas Montecarmelo was received since June 11,2025



3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	25.03.2026
	End Date	26.12.2026
Projected Certified FFB Volume (MT)	80,905	
Average Production Yield (MT/ Ha)	25.2	
Projected CSPO Certified Volume (MT)	Identity Preserved	16,990
	Mass Balance	-
Projected CSPK Certified Volume (MT)	Identity Preserved	4,854
	Mass Balance	-
Oil Extraction Rate (OER) (%)	21	
Kernel Extraction Rate (KER) (%)	6	

Note: *Extractora Sicarare plans to continue purchasing from Palmas Montecarmelo as a third-party outgrower certified as independent. These volumes are excluded from the present license.*

3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	Extractora y Palmas Sicarare S.A			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	17-jul-2024 (scope expansion)	Start Date	27-dic-2024
	End Date	26-dic-2024	End Date	26-dic-2025
Actual Production Period Reported	From	01-sep-2023	From	01-sep-2024
	To	31-ago-2024	To	31-ago-2025
Projected FFB Certified Volume (MT)	40,665.29		80,905.00 Without Palmas Montecarmelo*	
Actual production of FFB (MT)	73,678.63		75,603.21 Without Palmas Montecarmelo	
Projected CSPO Certified Volume (MT)	8,742		16,990.05 Without Palmas Montecarmelo	
Actual CSPO Production Volume (MT)	14,383.61		15,948.69 With Palmas Montecarmelo 14,662.48 Without Palmas Montecarmelo	
Actual CSPO Volume Sold as RSPO Certified (MT)	14,307.24		15,619.09	
Actual CSPO Volume Sold as Conventional (MT)	0		0	
Actual CSPO Volume Sold under Other Scheme (MT)	0		0	
Total Actual CSPO Volume Sold (MT)	14,307.24		15,619.09	
Actual CSPO credits sold (where applicable)	0		0	
Projected CSPK Certified Volume (MT)	2,232		4,6924	
Actual CSPK Production Volume (MT)	4,061.36		4,613 With Palmas Montecarmelo 4,384.9 Without Palmas Montecarmelo	
Actual CSPK Volume Sold as RSPO Certified (MT)	4,065.89		4,613 **	
Actual CSPK Volume Sold as Conventional (MT)	0		0	
Actual CSPK Volume Sold under Other Scheme (MT)	0		0	
Total Actual CSPK Volume Sold (MT)	4,065.89		4,889.95	

Note: The company requested two volume extensions during the current license. The total license volume for CSPO is 20,060 MT and for CSPK 5,604 MT.

* Palmas Montecarmelo is an Outgrower that previously supplied conventional fruit and received its RSPO certification in June 2025. Since then, the fruit it processes has been considered certified.

** Includes 228.02 tons of CSPK announced between June and July 2025, from certified fruit purchased from Montecarmelo.

3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill				
Information of License	Previous Year License		Current Year License	
License Period	Start Date	17-jul-2024 (scope expansion)	Start Date	27-dic-2024
	End Date	26-dic-2024	End Date	26-dic-2025
Actual Production Period Reported	From	01-sep-2023	From	01-sep-2024
	To	31-ago-2024	To	31-ago-2025
Projected FFB Certified Volume (MT)	1		1	
Actual production of FFB (MT)	0		0	
Projected CSPO Certified Volume (MT)	0		0	
Actual CSPO Production Volume (MT)	0		0	
Actual CSPO Volume Sold as RSPO Certified (MT)	0		0	
Actual CSPO Volume Sold as Conventional (MT)	0		0	
Actual CSPO Volume Sold under Other Scheme (MT)	0		0	
Total Actual CSPO Volume Sold (MT)	0		0	
Actual CSPO credits sold (where applicable) (MT)	0		0	
Projected CSPK Certified Volume (MT)	0		0	
Actual CSPK Production (MT)	0		0	
Actual CSPK Volume Sold as RSPO Certified (MT)	0		0	
Actual CSPK Volume Sold as Conventional (MT)	0		0	

Actual CSPK Volume Sold under Other Scheme (MT)	0	0
Total Actual CSPK Volume Sold (MT)	0	0

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 **Extractora Sicarare SAS** to the RSPO Principles and Criteria Generic RSPO Certification Systems document and **Extractora Sicarare SAS** 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 **Extractora Sicarare SAS** 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
Carolina López	Lead Auditor	ASI1DBZZTO
Josué Benajmin Teo	Team Member	ASIPYF6XT
Sara Calderon	Team Member	ASI14V4YBL
Weesmary Navarro	Team Member	ASI12SAXDA

4.3. Audit Plan

DATE	TIME	CAB AUDITOR NUMBER	LOCATION	ACTIVITIES
Day 1 Day 1: Walkthrough of Facility Oil Mill - SCC				
01/09/2025	8:00 am – 9:00 am	ASI1DBZZTO ASI14V4YBL ASIPYF6XT ASI12SAXDA	Oil Mill	Opening Meeting Items/actions to review Introductions, auditor review of audit scope, audit plan, client description of company and intro/update to SCS.
01/09/2025	9:00am – 12:00 m	ASI12SAXDA ASIPYF6XT	Oil Mill	Walkthrough of Facility(ies): SCC (PKC Plant) Staff interviews Indicator: 3.7.3, 3.8, SCC <ul style="list-style-type: none"> ■ Interviews with appropriate number and diversity of staff to assess knowledge of SCC procedures related to their position Walkthrough of Facilities: Health, Safety and Environmental. Observe production process, storage facilities and critical control points, worker interviews, PPE use, emergency Facilities, Oxidative lagoons, Worker’s housing, Workers feeding facilities.
01/09/2025	1:00 pm – 5:00 pm	ASI12SAXDA	Oil Mill	Document review * Oil Mill training records * RSPO logo & claims (review of auditor-selected sample of RSPO and/or SCS brand uses on product and/or promotional materials, review of any corporate branding on-site or on the website). <ul style="list-style-type: none"> • PRISMA transactions - ERP system • Universal List of Extractors (UML ID). • Product inventory system • Production estimate CSPO – CSPKO • Extraction rates - calculation

01/09/2025	1:00 pm – 5:00 pm	ASIPYF6XT	Oil Mill	Legal compliance and social issues Indicator 1.1, 1.2, 2.1, 2.2 and 3.4 Due diligence of contractors Documented system to ensure legal compliance List of contracted parties Review of contracts, including fruit supply contracts. Environmental impact assessment
01/09/2025	08:30 am – 12:00 pm. 01.00 pm – 05.00 pm	ASI14V4YBL	Oil Mill	Environmental Indicator: 7.3, 7.8, 7.9, 7.10 and 7.12 <ul style="list-style-type: none"> • Environmental Impact Assessment • Water management • Energy Management • Mill effluents Greenhouse gases/GHG • calculator
01/09/2025	08:30 am – 12:00 pm. 01.00 pm – 05.00 pm	-ASI1DBZZTO	Oil Mill	Respect for the community, human rights Indicator: 3.4, 4.1, 4.2, 4.3, 4.4, 4.5, 4.6, 4.7 and 4.8 Closing minor nonconformities <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 • Land use • Land ownership
01/09/2025	12:00 m – 01:00 pm	Lunch		
01/09/2025	05:00 pm	End of Day 1		
Day 2: Visit to farm Palmeras Del Sicarare				

02/09/2025	<p>08.00 am - 12.00 pm</p> <p>01.00 pm – 05.00 pm</p>	ASI12SAXDA	Oil Mill	<p>Supply Chain (Extraction, PKC) IP and MB Models) Indicator: 3.8, SCC</p> <ul style="list-style-type: none"> • Review of procedures, implementation of RSPO module and traceability measures and internal control system (ICS). • Demonstration of the legal entity • Roles and responsibilities • Procedures/manual/SOP • Outsourcing agreements • Internal audit plan, including subcontractors, results of internal audits and management review. • Corrective/preventive actions. • Complaints and their resolution. • Nonconforming products and documents <p>Supply Chain (Extraction, PKC) IP and MB Models) Indicator:3.8, SCC</p> <ul style="list-style-type: none"> • RSPO SCC - mass balance report • Purchase record - FFB • Sales record – CPO PKO • Transaction registration PRISMA and traceability • ERP system • Goods receipt and goods issue records.
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02/09/2025	08.00 am - 01.00 pm	ASIPYF6XT ASI14V4YBL	Farm Palmeras de Sicarare	Agronomic, Environmental and H&S <ul style="list-style-type: none"> • Field visit • 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 • Identifying workplace hazards • Training records
02/09/2025	02.00 pm – 05.00 pm	ASIPYF6XT	Oil Mill	H&S Indicators:3.3, 3.6 and 6.7 <ul style="list-style-type: none"> • Health and Safety Procedures • Emergency procedures • Accident Recording • PPE • Follow-up and monitoring
02/09/2025	01.00 pm – 05.00 pm	ASI14V4YBL	Oil Mill	Agronomics Indicators 3.3, 7.1, 7.2, 7.4, 7.5, 7.6 and 7.7 <ul style="list-style-type: none"> • Maps • IMP • Good Agricultural Practices • SOP • Soil Management • Use of fire and agrochemical • Pesticides records

02/09/2025	08.00 am - 2.30 pm 02:30 pm-05:00 pm	ASI1DBZZTO	Oil Mill	Consultation with internal stakeholders Indicator: 1, 2, 4, 6, 7 Internal committees (Gender, Health and Safety, workplace relations committee, employee representatives others). Indicator 7.11 - Fire control
02/09/2025	12.00 pm – 01.00 pm	Lunch		
02/09/2025	05.00 pm	End of Day 2		
Day 3: Visit to farm La Cartuja and office				
03/09/2025	08:00 -09:00	ASI1DBZZTO	Meeting with Management to present the balance of 2 Audits dates.	
03/09/2025	08.00 am - 12.00 pm 01.00 pm – 05.00 pm	ASIPYF6XT ASI14V4YBL	Farm La Cartuja	Agronomic, Environmental and H&S <ul style="list-style-type: none"> • Field visit • 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 • Identifying workplace hazards • Training records • Documents Review
03/09/2025	08.00 am - 12.00 pm 01.00 pm – 05.00 pm	ASI12SAXDA	Oil Mill	Human Resources and social issues Indicators: 3.5, 3.7, 6.1, 6.2, 6.3, 6.4, 6.5 6.6 <ul style="list-style-type: none"> • HR procedure review • Records of workers contracts • Wages and benefits of workers • Communication Log and Procedures

				<ul style="list-style-type: none"> • Policy of Ethics • Training records • Grievance Mechanism • Respect of Workers rights • DLW • Trade Unions • Protection of children • FPIC • Records for request and response
03/09/2025	08.00 am - 12.00 pm 01.00 pm – 05.00 pm	ASI1DBZZTO	Municipality OF Agustin Codazzi	Consultation with external stakeholders Indicator: 1, 2, 4, 6, 7 <ul style="list-style-type: none"> • Contractors • Fruit suppliers • Previous owners • NGOS • Government entities • Smallholders • Communities
03/09/2025	12.00 pm - 01.00 pm	Lunch		
03/09/2025	05:00 pm	End of day 3		
Day 4: Visit to Distrimora and Office				
04/09/2025	06.00 am - 2.00 pm	ASIPYF6XT ASI14V4YBL	Farm Distrimora	Agronomic, Environmental and H&S <ul style="list-style-type: none"> • Field visit • Worker interview • Maps • IMP • Good Agricultural Practices • Soil Management • Use of fire and agrochemical • Storages: agrochemical, fertilizers, waste, fuels • Water management in field • HCV

				<ul style="list-style-type: none"> • Risk and health management • Identifying workplace hazards • Training records • Documents reviews
04/09/2025	08.00 am - 12.00 pm 01.00 pm – 05.00 pm	ASI12SAXDA	Oil Mill	Human Resources and social issues Indicators: 3.5, 3.7, 6.1, 6.2, 6.3, 6.4, 6.5 6.6 <ul style="list-style-type: none"> • HR procedure review • Records of workers contracts • Wages and benefits of workers • Communication Log and Procedures • Policy of Ethics • Training records • Grievance Mechanism • Respect of Workers rights • DLW • Trade Unions • Protection of children • FPIC • Records for request and response
04/09/2025	08.00 am - 12.00 pm 01.00 pm – 05.00 pm	ASI1DBZZTO	Oil Mill	Optimize productivity, efficiency, positive impacts, and resilience Indicator: 2.3, 3.1 and 3.2 <ul style="list-style-type: none"> • Area tables, age profile tables • Management Plan • Continuous improvement • Monitoring Programs • Metrics
04/09/2025	12.00 pm – 01.00 pm	Lunch		
04/09/2025	05.00 pm	End of day 4		

Day 5: Closing meeting - office				
05/09/2025	08.00 am – 10.00 am	ASI14V4YBL	Office	Final Documentary Review of any pending issue
05/09/2025	08.00 am – 10.00 am	ASI1DBZZTO	Office	Final Documentary Review of any pending issue
05/09/2025	10:00 am -12:00 m	ASI12SAXDA	Office	Final Documentary Review of any pending issue
05/09/2025	10:00 am -12:00 m	ASIPYF6XT	Office	Final Documentary Review of any pending issue
05/09/2025	10:00 am -12:00 m	All	Office	Audit Team Meeting/Findings review
05/09/2025	12:00 m -01:00 pm	Lunch		
05/09/2025	01:00 pm – 03:00 pm	All	Office	Preliminary RSPO P&C Closing Meeting
05/09/2025	03:00 pm-04:00 pm	All	Office	Closing meeting Convene with all relevant staff to summarize audit findings, potential non-conformities, and next steps.

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)

Not applicable

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>	1	N/A	N/A	All mills shall be audited.
<i>Own/Managed Estates</i>	3	Low Risk	N/A	All states shall be audited.
<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	20xx	20xx	20xx
Palmas Sicarare S.A.S.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Palmeras de La Cartuja S.A.S.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Distrimora Ltda	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Carolina López	
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;	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, in charge of the implementation of sustainability standards such as Smeta, Rainforest Alliance, GlobalG.A.P and environmental compliance.
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;	In the last year the lead auditor was supervised in 2 audits by experienced lead auditors. Each audit lasted 5 days Currently in the qualification process, third audit supervised by a qualified 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	Lead auditor P&C RSPO. Refresher course (2024)

Audit Team Members:		
Requirements	CAB Auditor Number	Description
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	Audit team Leader: Carolina López ASI1DBZZTO	Degree in Agriculture Engineering issued by the University of Antioquia, Colombia.
	Audit Team Member 1: Josue Teo ASIPYF6XT	Agricultural Engineer, specialization in Agricultural Production Systems
	Audit Team Member 2: Sara Calderon ASI14V4YBL	Agronomic Engineer. Specialization on Environmental Education and Management.
	Audit team member 3: Weesmary Navarro ASI12SAXDA	Environmental and sanitary engineer. specialist in quality management and MSc in Tropical Agroforestry.
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 Member 1: Josue Teo ASIPYF6XT	4 years of experience auditing palm oil sector. 8 years of experience in the Palm Oil Industry
	Audit Team Member 2: Sara Calderon ASI14V4YBL	7 years' experience agricultural production, management support, monitoring, planning and implementation of projects, improvement of agricultural production systems and monitoring of agreements, 3 years' experience in Palm Oil Industry, 2 years' experience as internal auditor and consultant RSPO P&C V. 2018.
	Audit team member 3: Weesmary Navarro ASI12SAXDA	13 years of work experience. of which 11 years have been in the oil palm agribusiness. During this time. she has worked as head of environmental processes in mills and havehas assisted in the adoption of sustainable technologies with small. medium and large-scale producers. Also has worked as an auditor in national ISO and OSHAS certification standards. and as an implementer of international certification standards such as RSPO and ISCC. Skills in the implementation of environmental management systems. coordination and development of sustainable projects. internal and external audits. environmental

		and social impact assessments. among others.
Successfully completed an RSPO endorsed P&C lead auditor course	Audit team Leader: Carolina López ASI1DBZZTO	Lead auditor P&C RSPO. Refresher course (2024)
	Audit Team Member 1: Josue Teo ASIPYF6XT	RSPO P&C lead auditor course 2018 (2020 and August 2023).
	Audit Team Member 2: Sara Calderon ASI14V4YBL	RSPO Principles and Criteria Lead Auditor (2022)
	Audit team member 3: Weesmary Navarro ASI12SAXDA	In 2023. he completed and passed the Principles and Criteria Lead Auditor course offered by RSPO-accredited CheckMark Training. In the same year. he also took and passed the Small Independent Producer standard auditor exam. offered directly by the RSPO.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit team Leader: Carolina López ASI1DBZZTO	Lead auditor ISO 9001: 2015 IRCA Registry: 437458 (2023)
	Audit Team Member 1: Josue Teo ASIPYF6XT	5-day lead auditor course for ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 lead auditor (2020).
	Audit Team Member 2: Sara Calderon ASI14V4YBL	ISO 9001 (2022). ISO 14001 (2022). ISO 45000 (2022).
	Audit team member 3: Weesmary Navarro ASI12SAXDA	5-day lead auditor course for ISO 9001:2015. ISO 14001:2015 and ISO 45001:2018 lead auditor (2015. 2023).
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit team Leader: Carolina López ASI1DBZZTO	Lead Auditor RSPO P&C 2018 (2021)
	Audit Team Member 1: Josue Teo ASIPYF6XT	RSPO Principles and Criteria Lead Auditor (2023). CBs training - RSPO certification system 2023
	Audit Team Member 2: Sara Calderon ASI14V4YBL	RSPO Principles and Criteria Lead Auditor (2022).
	Audit team member 3: Weesmary Navarro ASI12SAXDA	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: Carolina López ASI1DBZZTO	-
	Audit Team Member 1: Josue Teo ASIPYF6XT	-
	Audit Team Member 2: Sara Calderon ASI14V4YBL	-
	Audit team member 3: Weesmery Navarro ASI12SAXDA	-
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 1: Josue Teo ASIPYF6XT	Extensive hands-on audit experience, including supervised audits against RSPO P&C systems. Auditor with 3 practical audits of P&C RSPO (2023).
	Audit Team Member 2: Sara Calderon ASI14V4YBL	Trained in 2 practical audits against the RSPO P&C (2022)
	Audit team member 3: Weesmery Navarro ASI12SAXDA	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. She also completed the training and observations required to serve as a team auditor in the Small Independent Producer standard. subsequently achieving the position of lead auditor in this area.
Knowledgeable and experience of the local/regional laws	Audit team Leader: Carolina López ASI1DBZZTO	More than 5 years of experience in Colombian legislation and 1 year in Latin American legislation acquired through participation in audits
	Audit Team Member 1: Josue Teo ASIPYF6XT	More than 10 years of experience in Guatemalan legislation and 1 year in Latin American legislation acquired through participation in audits
	Audit Team Member 2: Sara Calderon ASI14V4YBL	Knowledge of local laws regarding agronomic and environmental issues.
	Audit team member 3:	Strong understanding and experience of local and regional legal frameworks related to

	Weesmery Navarro ASI12SAXDA	environmental management in Agribusiness.
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit team Leader: Carolina López ASI1DBZZTO	Agriculture engineer with specific training in integrated pest management and fertiliser as part of the curriculum. Cours “Rational Pesticides Handling” by SENA.
	Audit Team Member 1: Josue Teo ASIPYF6XT	14 years of experience in Agricultural Production, Good Agricultural Practices Advisor, advisor and university professor of Integrated Pest Management and Responsible Management of Pesticides and Fertilizers
	Audit Team Member 2: Sara Calderon ASI14V4YBL	Agronomic Engineer Bachelor
	Audit team member 3: Weesmery Navarro ASI12SAXDA	Strong understanding and experience of local and regional legal frameworks related to environmental management in Agribusiness.
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: Carolina López ASI1DBZZTO	She has conducted eleven audits, auditing health and safety aspects in oil palm plantations and mill
	Audit Team Member 1: Josue Teo ASIPYF6XT	4 years of experience auditing ISO 45001:2018
	Audit Team Member 2: Sara Calderon ASI14V4YBL	-
	Audit team member 3: Weesmery Navarro ASI12SAXDA	Implicit experience in environmental management and agricultural practices in the palm oil industry.
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,	Audit team Leader: Carolina López ASI1DBZZTO	SA8000® Introduction and Basic Auditor Training Course date 26/11/2025
	Audit Team Member 1: Josue Teo ASIPYF6XT	GRASP Auditor Add-on (GlobalG.A.P.) Risk Assessment in Good Social Practices (2024)

such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	Audit Team Member 2: Sara Calderon ASI14V4YBL	-
	Audit team member 3: Weesmery Navarro ASI12SAXDA	SA8000 Basic Training 2025
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit team Leader: 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 1: Josue Teo ASIPYF6XT	Experience as an auditor for Global G.A.P., where he has conducted 9 audits, including the social aspects and practices of the GRASP Add-on to the standard.
	Audit Team Member 2: Sara Calderon ASI14V4YBL	-
	Audit team member 3: Weesmery Navarro ASI12SAXDA	Experience in ISO 14001 and HCV/HCS assessments.
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: Carolina López ASI1DBZZTO	5 years of experience as an organic agriculture and rainforest Alliance auditor
	Audit Team Member 1: Josue Teo ASIPYF6XT	4 years of experience auditing ISO 14001:2018
	Audit Team Member 2: Sara Calderon ASI14V4YBL	HCV-HCSA Assessor Training Course, Certificate of Attendance (June 2025)
	Audit team member 3: Weesmery Navarro ASI12SAXDA	ISO 14001 lead auditor with experience in internal audits 2014 - 2018
Fluent in one of the main national languages	Audit team Leader:	Fluent in Spanish and advanced in English

	Carolina López ASI1DBZZTO	
	Audit Team Member 1: Josue Teo ASIPYF6XT	Fluent in Spanish and advanced in English
	Audit Team Member 2: Sara Calderon ASI14V4YBL	Fluent in English and Spanish.
	Audit team member 3: Weesmary Navarro ASI12SAXDA	Fluent in Spanish and English
<p>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.</p>	Audit team Leader: 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 1: Josue Teo ASIPYF6XT	N/A
	Audit Team Member 2: Sara Calderon ASI14V4YBL	Lead Auditor in RSPO Supply Chain V2020" (2024)
	Audit team member 3: Weesmary Navarro ASI12SAXDA	Completed RSPO SCC Lead Auditor Training (2018) and familiar with supply chain requirements of palm oil mills.

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)	<p>Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to):</p> <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 (Criterion 8.1); 		<p>The Sicarare, Palmeras de La Cartuja, and Distrimora farms have established procedures for maintaining effective communication with their stakeholders. These procedures ensure that requests for information are received, managed, and responded to in a timely manner to meet their needs.</p> <p>Key documents related to ethical management, property rights, occupational safety, environmental and social impacts, environmental conservation, pollution prevention, complaint handling, and continuous improvement plans are available on each farm. These documents are available to interested parties upon request to designated representatives, whose positions vary by farm.</p> <p>Communication channels include email, physical correspondence, phone calls, in-person support, and</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)

	<ul style="list-style-type: none"> Public summary of certification assessment report; Human Rights Policy (Criterion 6.13). 		<p>drop boxes located in nearby communities. In addition, digital tools such as WhatsApp groups and community meetings are organized to facilitate dialogue.</p> <p>It has been verified that stakeholders are aware of the availability of this information and, if they do not have internet access or have reading limitations, they know who to contact for the necessary support and access to the documents.</p>	
1.1.2	<p>Information is provided in appropriate languages and made accessible to relevant stakeholders.</p>		<p>During interviews with internal and external stakeholders, it was confirmed that the primary language spoken by workers and in nearby communities is Spanish. All public information, as well as meetings and consultations with various stakeholders, are conducted in Spanish to ensure clear and effective communication.</p> <p>Stakeholders expressed awareness of the documents that are publicly available and recognized that there are established channels for requesting and receiving them. The management documents specified by the RSPO Principles and Criteria are accessible to relevant stakeholders.</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>

			In addition, direct communication has been maintained with Indigenous communities to ensure they also have access to stakeholder communication procedures and relevant information.	
1.1.3 (C)	Records of requests for information and responses shall be maintained.		<p>The Sicarare, Palmeras de La Cartuja, and Distrimora farms and plants have specific formats and procedures for recording and managing information requests from their stakeholders. These records include complete information such as request number and date, type and name of the stakeholder, contact information, description of the request and the solution, responsible parties, dates, status, and results of verification, among others.</p> <p>Between January and August 2025, Sicarare received a significant number of requests, while Palmeras de La Cartuja received fewer, mainly from direct employees. Distrimora did not record any requests during this period, although some did occur in 2024, including technical visits.</p> <p>Response times vary between 30 and 60 days, depending on the procedure and the stakeholder. The people responsible for handling and</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>coordinating responses are clearly designated within each entity.</p> <p>During consultations with stakeholders, it was confirmed that no public information requests have been made in recent years, which is consistent with administrative records.</p>	
1.1.4 (C)	<p>Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p>		<p>Sicarare, Palmeras de La Cartuja, and Dtrimora have documented procedures for communicating with stakeholders, available on their websites, and conduct regular training to ensure their proper dissemination.</p> <p>Sicarare:</p> <p>The Social Management and Welfare Coordinator is responsible for leading these activities.</p> <p>Multiple training sessions have been held during 2024 and 2025, aimed at workers, supervisors, administrative staff, and also illiterate workers from various farms and contractors.</p> <p>Topics include the RSPO Code of Ethics, commitment to society, communication procedures, and grievance mechanisms.</p> <p>The sessions range from small groups to large groups of up to 78</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>participants, including local communities.</p> <p>Palmeras de La Cartuja: The Occupational Health and Safety Coordinator is the designated person in charge.</p> <p>One training session was recorded in August 2025 with 35 employees on the stakeholder communication procedure.</p> <p>Distrimora: The Safety, Health, Environment, and Quality (SSMAQ) Coordinator is responsible.</p> <p>In 2025, training sessions were documented with small groups of neighboring residents, employees, and contractors, covering the Code of Ethics and the stakeholder communication procedure.</p> <p>These training sessions ensure that the various groups associated with the farms and plants are informed about their rights, communication mechanisms, and complaint handling, thus promoting an environment of transparency and social responsibility.</p>	
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1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		<p>The four companies (Palmas Sicarare, Sicarare mill, Palmeras de La Cartuja, and Distrimora) maintain an updated registry of their stakeholders through a stakeholder matrix. This tool includes key information such as stakeholder type, contact information, location, area of influence, level of interest and influence over the company, as well as their expectations and engagement strategies.</p> <p>During the consultations, it was verified that the names included in the stakeholder matrix matched those participating in the dialogue and consultation processes. This demonstrates active and transparent management of stakeholder relationships.</p> <p>Furthermore, it was evident that the community representatives who participated in these consultations have official recognition from the Government of the Department of Cesar, which validates their legitimacy. Among them are representatives from the communities of:</p> <p>Europe Liberia</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>Llerasca Los Manguitos</p> <p>Each has officially recognized dignitaries with representation periods valid until 2026, which reinforces the validity of the participatory process carried out by the companies.</p>	
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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.		<p>The companies Palmas Sicarare, Sicarare Mill, Palmeras de La Cartuja, and Distrimora have implemented concrete actions to disseminate the Code of Business Ethics and the stakeholder communication procedure, in compliance with the commitments established by standards such as RSPO.</p> <p>Palmas Sicarare and Sicarare Mill</p> <p>The Code of Ethics is publicly available on the official website and addresses topics such as human rights, equality, dignity, privacy, freedom of association, respect for nature, and citizen participation.</p> <p>The training sessions have been led by the Director of Human Resources and the Coordinator of Social Management and Well-being.</p> <p>Multiple sessions were held between 2024 and 2025, including workers, supervisors, administrative staff, local communities, contractors, and illiterate workers.</p> <p>Topics included the Code of Ethics, Commitment to Society, the Stakeholder Communication Procedure, and the RSPO Complaints Mechanism.</p> <p>Participation was broad and diverse, with</p>

- Conform
- Major Nonconformity
- Minor Nonconformity
- Opportunity for Improvement
- Not Applicable (justification required)

			<p>attendance records demonstrating the scope of these activities, both in number and profile of attendees.</p> <p>Palmeras de La Cartuja</p> <p>The designated person in charge is the Occupational Health and Safety Coordinator.</p> <p>A training session was scheduled for August 2025, for 35 employees, on the stakeholder communication procedure.</p> <p>Distrimora</p> <p>This responsibility falls to the Safety, Health, Environment, and Quality (SSMAQ) Coordinator.</p> <p>Sessions were held in 2025 for employees, contractors, and residents of nearby properties, focusing on the Code of Ethics and the Stakeholder Communication Procedure.</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 has a Code of Ethics that establishes ethical commitments for both its internal operations and its contractors and suppliers. To ensure compliance, specific monitoring matrices have been implemented in different areas and production units.</p> <p>In the case of Palmas Sicarare and its extraction plant, the commitments made by suppliers are defined in the contracts,</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>and their compliance is verified through monitoring tools that include aspects to be evaluated, indicators, those responsible for monitoring, and the frequency of evaluation.</p> <p>For the La Cartuja and Distrimora farms, matrices have also been established to monitor the commitments of the Code of Ethics. These tools detail the aspects to be monitored, the means used for evaluation, those responsible for the process, and the results obtained, thus enabling constant oversight of ethical compliance in each unit.</p> <p>This system allows the company to maintain effective control over the application of its ethical principles throughout its value chain.</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.

<p>2.1.1 (C)</p>	<p>The unit of certification complies with applicable legal requirements.</p>		<p>The companies of the COSARGO Business Group have structured procedures to ensure legal compliance with Occupational Health and Safety (OHS), through updated legal frameworks and supporting documentation in accordance with the regulatory requirements of the palm oil sector in Colombia.</p> <p>Sicarare Palms and Sicarare Extraction Plant</p> <p>The OSH Compliance Legal Matrix was updated in August 2025.</p> <p>Latest regulation incorporated: Circular 76 of June 20, 2025, from the Ministry of Labor, related to the prevention and response to sexual harassment in the private sector, pursuant to Law 2365 of 2024.</p> <p>Evidence: Inclusion in the Code of Ethics and in the workplace harassment complaint procedure.</p> <p>Review Frequency: Frequent.</p> <p>Responsibilities: Assistant Human Resources Manager, Human Resources Director, and Wellness Coordinator.</p> <p>OSH Compliance Documentation: Appointment of the SG-OSH representative (2018) and OSH license</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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			<p>(2025). COPASST minutes from 2024 and 2026. Minimum Standards Assessment Results (2024): Ministry of Labor (February 2025) SURA (January 2025) with a score of 98.75%. Emergency Brigade Training Record (July 2023). Updated Emergency and Contingency Plan (effective as of August 2024, new version in progress for the end of 2025). Palmeras de La Cartuja There are two current OSH legal matrices: COSARGO Matrix, version effective August 2024. Own Legal Matrix, version July 2024. OH&S compliance documentation: Appointments of the SG-OH&S representative (October 2024). OH&S License (2018). COPASST minutes for 2024 and 2025. Results of minimum standards assessment (2025): Ministry of Labor, February 2025. Establishment of the emergency brigade (May 2025). Emergency and Contingency Plan,</p>	
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			<p>version effective August 2025.</p> <p>Compliance is demonstrated under national environmental and agronomic regulations, including decrees and resolutions governing emissions, pesticide use, groundwater concessions, and environmental monitoring.</p> <ul style="list-style-type: none"> - Atmospheric Emissions - Renewal of permits for industrial operations. - Technical studies confirm emissions levels within regulated parameters. - Agronomic Registration - Registration granted to rural properties for oil palm production. - Verification shows no inventories or application of pesticides containing Fipronil or Chlorpyrifos. - Water Use - Concessions issued for groundwater use, ensuring legal authorization for agricultural and industrial activities. - Air Quality Monitoring - Studies conducted on particulate matter (PM10 and PM2.5) show values within acceptable thresholds. 	
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			<p>- Noise Emissions</p> <p>- Environmental noise assessments report daytime and nighttime levels consistent with regulatory 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 three companies have formal procedures that establish clear tools and responsibilities for keeping their legal compliance matrices up-to-date on labor, occupational health and safety (OHS), social, environmental, and agricultural issues.</p> <p>Sicarare (Palmas and Extractora Plant) Procedure in force for updating regulations and reviewing judicial proceedings. Responsible: Deputy Legal Director, with support from an external labor law attorney. Periodic review of regulations through official government websites (Presidency, National Printing Office, Ministries). Compliance assessment is conducted through internal audits. Last update of the OSH legal matrix: August 2025.</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>La Cartuja Palm Trees</p> <p>Procedure for legal requirements in effect since May 2025.</p> <p>Responsibilities: Plantation Director, OSH Coordinator, and Environment and Irrigation Manager.</p> <p>Minimum annual review of legal requirements.</p> <p>Verification sources similar to those of Sicarare (official sites, external advisors, unions).</p> <p>The OSH legal matrix was last updated in August 2025.</p> <p>Distrimora LTDA:</p> <p>Legal compliance matrix covers environmental, OSH, and social issues.</p> <p>Quarterly review by the HSEQ Coordinator.</p> <p>Regulatory update procedure in effect since February 2024.</p> <p>Updates are reflected in a new public report each month, aligned with RSPO.</p> <p>Last updated: August 2025.</p> <p>Non-Conformity:</p> <p>During the document review, legal noncompliance by the contractor CARIMAR was detected, which violates the due diligence principles required by the main company:</p>	
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			<p>Inconsistencies detected:</p> <p>Mandatory medical examination for carrying weapons (SIMETRIC): An employee active since August 15, 2025, does not have this certificate, required by Law 1539 of 2012.</p> <p>Employment contracts with contradictory clauses: A fixed-term, project-based contract is mentioned, but it is also stated that the contract remains in effect until the end of the service, with no legal clarity.</p> <p>Expired contract without proof of extension: Contract in effect until March 14, 2025, but the employee remains active without evidence of a contract extension.</p> <p>Late Vacation Payment: Vacation began on August 25, but payment was made on September 4, violating Decree 1045 of 1978, which requires payment before the vacation begins.</p> <p>Late severance pay: An employee was fired on April 15, but his severance pay was paid on September 4, five months late, in violation of Article 65 of the Labor Code.</p>	
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2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		<p>During the field visit, georeferencing points were taken at the boundaries:</p> <p>Oil Mill and Palmas Sicarare: Lat: 9.916158 Long: -73.299053 Lat: 9.917577 Long: -73.294557</p> <p>La Cartuja S.A.S. Lat: 9.933319 Long: -73.262363 Lat: 9.933319 Long: -73.262363</p> <p>Distrimora LTDA: Lat: 10.079014 Long: -73.400512 Lat: 10.087972 Long: -73.405426</p> <p>The georeferenced points were superimposed on the administrative maps of the farms, showing compliance with the boundaries and there is no planting beyond these boundaries.</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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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.		<p>The company has established procedures for contracting and purchasing goods and services, ensuring that all contracts include commitments related to compliance with the code of ethics, environmental and safety standards, and risk control systems</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

			<p>such as money laundering and terrorist financing.</p> <p>The procedures define the activities required to formalize commercial agreements with suppliers, ensuring the quality of products and services, compliance with hygiene policies, timely deliveries, and adequate cost control.</p> <p>The company maintains an updated list of suppliers that impact the Integrated Management System. This list includes information on the type of product or service, impact on quality, those responsible for the relationship with the supplier, as well as evaluation, selection, and periodic re-evaluation processes.</p> <p>Notable suppliers include several that provide fruit, supplies, transportation, security, employee food, and temporary services. Contracts with these suppliers include specific clauses regarding duration, renewal, compliance with environmental and social regulations, and mechanisms for ongoing evaluation.</p> <p>In addition, there is a system that monitors and ensures the validity and compliance of contractual agreements, ensuring operational continuity and alignment with corporate policies.</p>	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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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.		<p>Contractual Clauses and Contractor Management:</p> <p>All contracts include clauses that require compliance with current legal regulations applicable to general services, transportation, security, accounting, and agricultural suppliers.</p> <p>Driver and Vehicle Control:</p> <p>Monthly, vehicle and driver licenses, insurance, technical inspections, and documentation are checked, ensuring regulatory compliance.</p> <p>Annual Contractor Evaluation:</p> <p>An annual evaluation is conducted to review labor compliance, internal policies, ethics, human rights, environmental management, and operational autonomy. The results are signed by both parties.</p> <p>Fresh Fruit Suppliers</p> <p>On farms that purchase fruit, suppliers are assessed to verify social, legal, and technical requirements. Where there are no external suppliers, the fruit is confirmed to be from their own production.</p> <p>Companies have clear mechanisms in place to monitor and evaluate their contractors, ensuring legal compliance and strengthening their ethical and sustainable practices.</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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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.		<p>The company reviews and ensures compliance with the Palmas Sicarare S.A.S. Code of Business Ethics, which expressly prohibits child labor and any form of forced labor. To ensure this, a specific evaluation is conducted quarterly on fresh fruit suppliers to verify that minors are not involved in labor activities.</p> <p>These compliance clauses are also incorporated into supplier contracts or complementary documents.</p> <p>During the most recent evaluations, various suppliers and contractors were reviewed, including transportation companies, security guards, accounting services, and fresh fruit suppliers. The evaluations cover aspects related to ethical compliance and the social regulations established by the company.</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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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 certification unit sources fresh fruit bunches (FFB) from 1 supplier for which basic information on its geographical location has been documented. The certification unit has also obtained and reviewed legal documentation demonstrating the supplier's land tenure, including certificates of freedom and tradition for the properties from which FFB is supplied. These documents cover several estates of varying sizes, thereby supporting the legal status of the land used by the supplier.	<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.		No indirectly sourced FFB all bunches are purchased directly from the oil mill. There are no collection centers or storage points at other facilities.	<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)

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 <input type="checkbox"/> oped business case for Scheme Smallholders.		<p>The certification unit has a formal Business Plan covering the period 2023–2024, which defines its main strategic and operational objectives. These include improving plantation productivity, ensuring environmental compliance at the extraction plant, increasing energy generation capacity, and transitioning several deep wells from fossil fuels to electrical operation. The plan also seeks to maintain relevant certifications, control production costs, fulfill annual contributions to the AC Environment and Community Foundation, and improve irrigation efficiency across the plantation. Additionally, measures are planned to reduce the presence of grasses in conservation areas to minimize fire risks.</p> <p>The Business Plan also considers key commercial and operational aspects, such as market conditions, product quality requirements, customer identification, supply and demand analysis, organizational structure, environmental and social impacts, and financial projections.</p> <p>The certification unit does not have with smallholders in tis supply base, and no purchase of new planting material is</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)

			planned as the current plantations do not yet require renewal.	
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		Not applicable. So far, the company has not considered renewing the crop because it is a very young crop with a planting year of 2008.	<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)
3.1.3	<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:</p> <ul style="list-style-type: none"> Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions Follow-up actions from management reviews Changes that could affect the 		<p>The certification unit carries out annual management reviews of its Comprehensive Management System. The most recent review took place on February 4, 2025, covering performance for the year 2024.</p> <p>The review included a follow-up on previous commitments, confirming progress on pending actions. Management also analyzed internal and external factors affecting the system, identifying several operational, social, and organizational challenges that require attention.</p> <p>Results from recent external and internal audits were reviewed. The internal audit</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>management system</p> <p>Recommendations for improvement</p>		<p>program covered multiple processes across different companies within the group, identifying findings that were subsequently addressed and closed.</p> <p>Customer satisfaction was evaluated through a structured survey, which indicated a high level of satisfaction with the company's products and services.</p> <p>The review also considered the status of non-compliant products, noting improvements in process control, while recognizing specific issues related to moisture control that are being managed.</p> <p>Progress on corrective and improvement actions was assessed, with most actions successfully implemented.</p> <p>Finally, the review highlighted ongoing and planned continuous improvement initiatives, as well as key opportunities for further improvement in 2025, particularly related to monitoring systems, process automation, and storage infrastructure.</p>	
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Criterion 3.2:

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>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) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12) 	<p>The three companies have continuous improvement activities, such as:</p> <p>Sicarare</p> <p>Creation of an SGI auditor position to monitor suppliers' compliance with RSPO standards</p> <p>Hiring of a human resources and social responsibility coordinator to monitor stakeholders</p> <p>Technical tour by the Sicarare core team to provide technical assistance and follow up on CSR processes</p> <p>Basic and technical education programs for workers, certification of workers as electricians</p> <p>Program for the legalization of motorcycle drivers through loans to obtain driver's licenses and permits</p> <p>Ongoing training for workers</p> <p>Monitoring of conservation areas</p> <p>Follow-up and monitoring of solid waste and hazardous solid waste management indicators</p> <p>Cartuja</p> <p>Reduction of agrochemicals: annual indicators and monthly monitoring with an alert system that allows modifications or</p>	<p>The three companies demonstrate a commitment to continuous improvement through diverse initiatives that integrate social responsibility, environmental stewardship, and operational efficiency.</p> <p>Sicarare highlights its drive for improvement by creating new roles dedicated to monitoring compliance and stakeholder engagement, such as the SGI auditor and the HR/social responsibility coordinator. The company also invests in worker development through education, certification, and ongoing training, while supporting community needs like motorcycle driver legalization programs. Environmental monitoring of conservation areas and waste management indicators further reinforces its continuous progress.</p> <p>Cartuja focuses on innovation and sustainability as part of its improvement cycle. It reduces agrochemical use through systematic monitoring and alert systems, while enhancing production with external expertise and new practices such as sulfur application. The adoption of reverse osmosis water filters and solar panels for irrigation. Waste management and conservation monitoring are consistently tracked to ensure ongoing refinement.</p> <p>Distrimora emphasizes ecological</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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		<p>actions to be taken when consumption volumes higher than expected are detected</p> <p>Monitoring reports on conservation areas</p> <p>Production improvements New external advisor for fertilization, application of sulfur as regulators</p> <p>Implementation of reverse osmosis water filter</p> <p>Implementation of solar panel system for irrigation</p> <p>Tracking and monitoring of solid waste and hazardous solid waste management indicators</p> <p>Distributors</p> <p>Reforestation of the Cartuja area and biological connectivity corridors</p> <p>Implementation of reverse osmosis water filter</p> <p>Monitoring of conservation areas</p> <p>Tracking and monitoring of solid waste and hazardous solid waste management indicators</p>	<p>restoration and connectivity. Reforestation projects and biological corridors strengthen biodiversity, while the implementation of reverse osmosis water filters improves resource management. Conservation areas and waste indicators are monitored regularly.</p>	
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using	The company submitted the Metrics Template for the year 2024, verifying production data, training records, accident	The certification unit submitted the 2024 Metrics Template, which was made available for review during the audit. The	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity

	<p>the RSPO metrics template.</p>	<p>rates, demographics for POM and supply base, and agrochemical applications. The database was available for review during the audit. and the data was consistent with what was reported.</p> <p>The template includes the following information:</p> <ol style="list-style-type: none"> 1. Number of mills: 1 2. Number of certified properties: 3 3. Total area of certified production (ha): 3572 4. Total certified area (ha): 4921 5. High conservation value area (ha): 911 6. Area of additional conservation (ha): 0 7. Peatlands (ha): 0 8. Annual FFB Production (MT): 70.366 (January 2024 / December 2024) 9. 12-month FFB Production (MT): 74.421 (August 2024 / July 2025) 	<p>information contained in the template was verified against supporting records and found to be consistent with the data provided by the company.</p> <p>The template includes key performance and operational data related to certified production, conservation areas, and fresh fruit bunch (FFB) production, as well as general information on training, occupational health and safety, workforce demographics, and agrochemical use within both the mill and the supply base.</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>Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.</p>				
<p>3.3.1 (C)</p>	<p>Standard Operating Procedures (SOPs) for the unit of certification are in place.</p>		<p>Sicarare</p> <ul style="list-style-type: none"> - Oil palm cultivation maintenance instructions. - Phytosanitary Monitoring of Diseases and 	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p>

			<p>Pests Instruction Manual, version August 2024.</p> <ul style="list-style-type: none"> - Instructions for the Safe Handling of Agrochemicals and Fertilizers, version May 2025. - Instruction Manual for the Proper Management of Fertilizer and Agrochemical Waste, version August 2025. - Instructions for the proper management of wildlife, version May 2024. - Instructions for the delimitation and management of waterways, buffer strips, and connectivity corridors, version April 2025. <p>La Cartuja</p> <ul style="list-style-type: none"> - Instructions for the Safe Handling of Agrochemicals, Fertilizers, and Fuels, version March 2025. - Oil Palm Nutrition Instructions, version July 2025. - Development of New Plantations, version August 2023. <p>Distrimora</p> <ul style="list-style-type: none"> - Procedure for the Safe Handling of Chemical Products, version July 2025. - Procedure for the Proper Management of 	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>Fertilizer and Agrochemical Waste, version May 2023.</p> <p>- Oil Palm Nutrition Procedure, version June 2023.</p> <p>During the audit, the existence and implementation of operating procedures at the processing plant and associated farms was verified. These procedures are documented, updated, approved, and available in both digital and physical formats in Spanish.</p> <p>Interviews with workers demonstrated awareness and effective implementation of these procedures.</p> <p>The main procedures reviewed include those related to:</p> <p>Occupational health and safety, such as safety system management, occupational medical evaluations, safe handling in confined spaces, incident and accident investigations, safe handling of hot work, use and maintenance of personal protective equipment, risk identification and assessment, and alcohol and drug policies.</p> <p>Emergency and contingency plans, as well as specific protocols for road safety, cargo handling, and public risk management.</p> <p>Specific procedures for each farm include safety protocols, annual work plans, and</p>	
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			<p>specific procedures for working at heights, thunderstorms, and corrective and improvement actions.</p> <p>This documented framework ensures that operations are carried out under strict health and safety criteria, contributing to the protection of personnel and operational continuity.</p>	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		<p>Sicarare has established an Internal Audit Procedure for its Integrated Management System (IMS) to ensure compliance with company standards, guidelines, and procedures. The audit process identifies findings, non-conformities, and opportunities for improvement, which are addressed through corrective actions and monitored until closure by management.</p> <p>During the follow-up of corrective actions in areas such as maintenance, crop sustainability, harvesting, fresh fruit bunch transport, and environmental management, five findings were noted and subsequently closed by the time of review.</p> <p>As the group leader, Sicarare also verifies the implementation of procedures at Palmeras de la Cartuja and Distrimora through scheduled follow-up visits. Reports from these visits document findings and opportunities for improvement, along with specific dates 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>compliance and monitoring.</p> <p>Overall, the verification of compliance across the three companies shows that all instructions and procedures are being followed, with no deviations detected.</p> <p>Additionally the company has a Comprehensive Continuous Improvement Plan, in which senior management and process managers annually define management indicators with their respective goals. These are monitored by monthly committees to make decisions, prevent non-compliance, or identify deviations that have already occurred.</p> <p>Internal audits are conducted by process to verify the correct implementation of procedures and identify opportunities for improvement. These audits are applied at all locations (extractor and farms) and include an occupational health and safety (OHS) component.</p> <p>Occupational Health and Safety (OHS)</p> <p>In all audited facilities, the following was evident:</p> <p>Hazard identification and risk assessment are carried out, with the active participation of staff. This activity covers specific tasks such as harvesting, mule driving, and mechanical cleaning.</p>	
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			<p>Personal protective equipment (PPE) is provided and monitored, with updated records.</p> <p>Periodic occupational medical evaluations are conducted by an external provider who visits the facilities.</p> <p>Plans and procedures are in place for emergency management, road safety, and corrective or improvement actions based on audit findings or operational deviations.</p> <p>Corrective Actions and Improvements:</p> <p>Corrective actions resulting from internal or external audits are documented, with follow-up and closure dates, and are managed in accordance with management system standards and applicable RSPO principles.</p>	
3.3.3	Records of monitoring and any actions taken are maintained and available.		<p>The companies maintain records of internal audits of the Integrated Management System as well as reports from follow-up visits to verify compliance with RSPO requirements.</p> <p>In the review of corrective actions related to maintenance, crop sustainability, harvesting, fresh fruit bunch transport, and environmental management, five findings were identified. All of these findings had been closed by the time of the review.</p> <p>Follow-up visits were conducted at Palmeras de la Cartuja on August 13,</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>2025, and at DISTRIMORA on June 12, 2025. The reports from these visits documented findings and opportunities for improvement, along with specific dates established for compliance and monitoring.</p> <p>The company has implemented a process-based internal audit program to verify compliance with established procedures (SOPs). These audits identify opportunities for improvement, establish corrective actions, and prepare for external audits. They are conducted by a management system auditor.</p> <p>Road safety plans, management system manuals, and internal audit reports were reviewed, as well as the composition of the road safety committee.</p> <p>In La Cartuja and DISTRIMORA: Hazard identification and risk assessment are carried out, with the active participation of staff in various tasks (harvesting, mule handling, cleaning, etc.).</p> <p>Control and records are maintained of the delivery, use, and inspection of personal protective equipment (PPE).</p> <p>Annual occupational medical evaluations are conducted, with a defined schedule and support from external suppliers who visit the facilities to conduct the</p>	
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			<p>examinations.</p> <p>Corrective and improvement actions are managed based on audits and findings in compliance with the RSPO Principles and Criteria.</p> <p>The Strategic Road Safety Plan is in place, evaluated using specific tools and complying with applicable national regulations.</p>	
<p>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.</p>				
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.		No new plantings were evidenced in Palmas Sicare, Palmeras La Cartuja nor Distrimora.	<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)
3.4.2	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 certification unit has an updated Socio-Environmental Impact Assessment (SEIA) for the COSARGO Business Group (Extractora y Palmas Sicarare S.A.S.), dated March 23, 2025, which identifies and analyzes the main social and environmental impacts associated with its	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

			<p>operations.</p> <p>The study defined the communities within the area of influence and was developed through a participatory consultation process with different stakeholder groups, including contractors, suppliers, neighboring communities, local authorities, and non-governmental organizations. Stakeholders were grouped into four broad categories: communities and neighbors, government entities, non-governmental organizations, and internal workers. A total of 167 people participated in this process through various consultation methods.</p> <p>Based on the analysis, key potential impacts were identified and prioritized, including issues related to traffic safety, natural resource quality, possible effects on third parties, land rights, community investment, employment opportunities, local economic dynamics, communication and grievance mechanisms, and potential impacts on cultural values. These impacts serve as the basis for the company's socio-environmental management and mitigation measures.</p> <p>Additionally, an updated socio-environmental impact assessment for Palmeras de La Cartuja S.A.S. (April 16, 2025) was conducted using similar participatory methods, with 53 participants.</p>	<input type="checkbox"/> Not Applicable (justification required)
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			<p>This assessment identified comparable social and environmental impacts to those described above.</p> <p>There is also evidence of a previous socio-environmental impact assessment carried out in February 2023 by an external consulting firm, which evaluated impacts in a specific management unit in the municipality of San Diego, Cesar.</p> <p>No new plantations were seen in Palmas Sicarare, Palmeras La Cartuja or Distrimora.</p> <p>Updated socio-environmental impact studies have been prepared for the three companies by a specialized consulting firm, with the participation of stakeholders in the areas of influence.</p> <p>The studies identify social impacts such as: Changes in traffic and road infrastructure. Changes in living conditions and the local economy. Interaction with communities. Alterations in customs and practices.</p> <p>The environmental impacts generated by agricultural and extractive activities are also assessed, using participatory methodologies such as interviews, workshops, and social mapping.</p> <p>Sicarare Palms and La Cartuja Palms:</p>	
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			<p>Negative impacts on fauna and flora were identified, mainly of moderate and significant importance.</p> <p>There was evidence of impacts due to loss of vegetation cover and habitat alteration for species of ecological, cultural, or economic importance.</p> <p>Distrimora:</p> <p>Direct and indirect impacts on fauna and flora were identified, mostly of moderate importance, some significant, and one case of moderately positive impact.</p> <p>Each company has an Environmental Management Plan derived from the SEIA, which establishes objectives, programs, indicators, and monitoring for impact management. Impact matrices are provided, as well as compliance reports and monitoring of environmental indicators.</p> <p>These plans focus on:</p> <ul style="list-style-type: none"> Conservation of fauna and flora. Areas of high conservation value. Control of negative impacts and strengthening of positive impacts. Annual evaluation of environmental performance. 	
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<p>3.4.3 (C)</p>	<p>The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p>		<p>Palmas Sicarare y Palmeras de la Cartuja: Community Participation: Participatory mapping conducted in March 2025 as part of the SEIA update. Meetings with communities from Iberia, Manguitos, Concordia, Europa, and Llerasca (photographs available, dates: May 12-21, 2024). Indigenous Peoples: Meeting with the Yukpa people of the Iroka Reserve on August 22, 2024. Indigenous advisors and BIOAP consulting firm participated. Distribimora Ltda: Neighbor Relations: Road maintenance report shared with neighboring properties via WhatsApp (El Recuerdo, Sinaí, El Porvenir, and El Eneal). Evidence: The plan is updated annually in a participatory manner. Palmas Sicarare y Palmeras de la Cartuja: Management Plan: "Management Plan - SEIA 2024/2025" establishes objectives, programs, indicator formulas, monitoring, and verification.</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>The "SEIA 2024 Monitoring Plan" document has been executed, with annual implementation through December 31, 2024.</p> <p>Progress as of August 31, 2025: 81% average compliance.</p> <p>Evidence of implementation: 2025 environmental management indicators (water, waste, agrochemical consumption, energy, etc.). 2025 Environmental Action Plan. Agrochemical product packaging indicator. Notice of hunting, fishing, and burning prohibition (April 10, 2024). Palmeras de la Cartuja: Specific indicators for fuel and water consumption, waste generation, and agrochemicals. Distribimora Ltda: Management Plan: "SEIA Management Plan 2023/2024" (updated for 2024/2025). Monitoring document "SEIA Monitoring Plan 2023" implemented and closed as of December 31, 2023. "SEIA Monitoring Plan 2025" with 86% compliance as of July 30, 2025. Evidence of Implementation:</p>	
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			<p>Fuel storage area: demarcated, fenced, and equipped with a spill-containment system (photographic record).</p> <p>46 wildlife sightings in 2025 (form FRE-GA-011).</p> <p>Construction of a cafeteria for field workers (photographic record).</p> <p>Waste characterization: 435.5 kg delivered.</p> <p>2025 Indicators:</p> <p>Energy consumption</p> <p>Fuel management</p> <p>Waste management</p> <p>Reforestation:</p> <p>325 trees planted (species: oak, bell, and cañahuate).</p> <p>Benefits: water conservation, soil retention, wildlife food, landscape beautification.</p> <p>Relevant Supporting Documents</p> <p>Minutes of participation and meetings with communities and Indigenous peoples.</p> <p>Photographs of participatory mapping and meetings.</p> <p>Maps of the Yukpa territory.</p> <p>SEIA/SEIA monitoring plans for 2023, 2024, and 2025.</p> <p>Environmental indicators (water, energy,</p>	
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			waste, wildlife, agrochemicals). Evidence of communication with communities and neighbors (WhatsApp, attendance lists, etc.).	
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 audited organizations—Oil Mill and Palmas Sicarare, Distrimora, and La Cartuja—have updated procedures for the selection, hiring, promotion, and termination of personnel, in line with national labor requirements and the indicators of Principle 6 of the RSPO IN Colombia 2020. The application of measures to prevent discrimination, guarantee equal opportunities, regulate the hiring of apprentices, and ensure transparent internal promotion processes was verified. The implementation of policies for managing retirements and pensions was also observed, as well as the existence of internal regulations that are shared with employees and mechanisms for publicizing job vacancies. Overall, the evidence shows that companies maintain formal and documented practices that support compliance with the requirements of the indicator evaluated.	<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)

3.5.2	Employment procedures are implemented and records are maintained.		<p>A review of files at Oil Mill and Palmas Sicarare, Distrimora, and La Cartuja shows that companies consistently apply their selection, hiring, promotion, and termination procedures. Complete and up-to-date evidence was verified in cases of recent hires, promotions, terminations with and without just cause, apprenticeship contracts, and hiring of migrant workers, including social security affiliations, induction assessments, occupational medical examinations, and required contractual documentation. The processes evaluated show adequate traceability and compliance with the indicator requirements, demonstrating systematic and verifiable practices in human resource management.</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)
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		<p>The company and its various operating units (extracting plants and farms) have a documented and operational Occupational Health and Safety Management System, aligned with Colombian legal regulations and international standards such as ISO 45001.</p> <p>Policies and Commitments:</p>	<input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

			<p>The Occupational Health and Safety Management System is integrated into the company's management system and expresses the commitment to identify hazards, assess risks, and establish strategies to prevent occupational accidents and illnesses. It also includes the allocation of human, technical, and financial resources for continuous system improvement.</p> <p>Procedures and Implementation</p> <p>Procedures have been defined for Hazard identification and risk assessment. Handling of personal protective equipment (PPE). Accident and incident investigation. Control of unsafe conditions and unsafe acts. Emergency plans, work at heights, confined spaces, hot work, among others. These procedures apply to both routine and non-routine activities and involve all personnel (employees, contractors, visitors).</p> <p>Management Tools</p> <p>Hazard identification and risk assessment matrices are implemented by process and area (field, plant, administration, etc.).</p>	<input type="checkbox"/> Not Applicable (justification required)
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			<p>These matrices include existing control measures and intervention actions such as elimination, substitution, engineering and administrative controls, and use of PPE.</p> <p>The matrices are updated regularly or when significant changes or events occur.</p> <p>Training and Awareness:</p> <p>Interviews have shown that workers are aware of the risks to which they are exposed, have received training on the procedures, and know how to report incidents or workplace accidents.</p> <p>Evidence Reviewed:</p> <p>OH&S Management System Manuals. Integrated management system policies. Hazard and risk matrices. Annual OSH Management System work plans. Records of training, attendance, and safety briefings. Accident characterization. Job descriptions, including detailed activities by position.</p> <p>Non-Conformity Identified:</p> <p>At the DISTRIMORA Ltda. farm, it was evident that some key risks in the hazard and risk matrix had not been assessed, specifically in activities related to:</p>	
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			<p>Pesticide storage.</p> <p>Preparation of pesticide mixtures.</p> <p>Storage and use of propane gas.</p> <p>In addition, deficiencies in the safety infrastructure were observed:</p> <p>Lack of an eyewash station near the pesticide storage area.</p> <p>Presence of a propane gas cylinder in the dining area without adequate safety measures.</p>	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		<p>The company has structured and implemented a robust system to monitor, measure, and follow up on the objectives established in its Occupational Health and Safety Management System (OHSMS), in accordance with applicable legal and regulatory requirements. These activities are aligned with the commitments defined in the OHSMS Manual and the annual work plans.</p> <p>Planning and Resources:</p> <p>The OHSMS Annual Work Plan was reviewed, which includes:</p> <p>Preventive and corrective activities.</p> <p>Staff training:</p> <p>Evaluation of occupational health conditions.</p> <p>Investigation of accidents, incidents, and</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>occupational diseases.</p> <p>Assigned financial, human, and technical resources.</p> <p>Monitoring and Measurement Mechanisms</p> <p>The company uses various mechanisms to ensure compliance with and continuous improvement of the OHSMS:</p> <p>Planned inspections:</p> <p>Emergency showers, fire extinguishers, first aid kits, PPE, confined spaces, oxy-cutting and welding equipment, among others.</p> <p>Evidence of monthly and work area reports.</p> <p>Working Condition Measurement:</p> <p>Noise, lighting, and particulate matter assessments were conducted directly or by specialized third parties.</p> <p>Management Indicators:</p> <p>Structure, process, and outcome indicators.</p> <p>Semi-annual monitoring (e.g., 2024/1 and 2024/2) to evaluate process performance and compliance with OSH objectives.</p> <p>Work Permit Management:</p> <p>Specific permits for work at heights, confined spaces, and hot work were issued</p>	
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			<p>regularly.</p> <p>Training and Competence: Training of personnel exposed to critical risks was verified. Retraining certificates on safe work at heights were issued for workers in all operating units (extractor and farms), issued by an authorized provider (HSEQ Mundial S.A.S.), lasting 8 hours and in compliance with Resolution 4272.</p> <p>Unit Certificates Reviewed: Oil Mill : No. 17312, 17350, 17345 Palmas de Sicarare: No. 17311, 17301, 17309 La Cartuja: No. 16891, 24740, 46134 Distrimora: No. 17320, 17319, 18715</p>	
<p>Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.</p>				

<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>The companies Extractora y Palmas Sicarare, Distrimora, and La Cartuja have formal training and outreach programs that ensure the strengthening of technical skills, soft skills, and knowledge related to labor regulations, human rights, occupational health and safety, and sustainability standards. There was evidence of documented training during 2024 and 2025, as well as mechanisms for scheduling, monitoring, and defining responsibilities. The records reviewed show consistency with internal procedures and demonstrate a commitment to the continuous training of their staff, suppliers, and related communities.</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>3.7.2</p>	<p>Records of training are maintained, where appropriate on an individual basis.</p>		<p>The audited companies maintain active training programs, with complete and traceable records that demonstrate the continuous training of personnel in accordance with their duties, occupational risks, and responsibilities. The implementation of training on human</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>

			rights, gender equality, occupational health and safety, RSPO standards, regulatory reforms, and other relevant technical content was verified. Likewise, training activities aimed at suppliers and communities are carried out, reinforcing their social commitment. Interviews with workers and document reviews confirmed that records are properly maintained and updated in accordance with the annual schedule.	<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 audit confirmed that the company implements a formal annual training program for personnel involved in the RSPO supply chain. This program incorporates fundamental modules on traceability, critical control points, and market communication rules, ensuring that personnel understand their responsibilities and the practices necessary to maintain the integrity of the certified product. Document review and interviews verified the execution of the plan, the availability of attendance records, and the adequate training of key personnel. It is concluded that the company demonstrates compliance with the applicable indicator of the RSPO standard in relation to the competence of supply chain 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)

Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	<p>Identity Preserved Module</p> <p>A mill is deemed to be IP if 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</p> <p>Certification for the CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing control 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>The company has implemented and maintains documented procedures to ensure traceability under the Identity Preserved (IP) supply chain model for its palm kernel products. It was verified that the supply of certified raw materials comes from authorized sources and that the organization has physical mechanisms and control systems in place to ensure segregation between certified and conventional materials during reception and processing. The company has clearly defined protocols for handling third-party purchases and rules for reclassifying products in those by-products where physical segregation is not feasible. On-site observations and interviews with workers demonstrated an adequate understanding of separation procedures and the corrective actions required in the event of accidental mixing, ensuring compliance with the traceability</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)

			requirements of the standard.	
3.8.2	<p>Mass balance Module</p> <p>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 organization has implemented an effective traceability system, supported by documented procedures and technological tools (ERP) that enable real-time control and monitoring of production flows. It was verified that the plant has separate production lines to ensure physical segregation between certified and conventional products. The review showed that the supply of certified fruit comes from validated sources and that third-party materials are managed with proper separation, ensuring the integrity of the declared supply chain model.</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)
3.8.3	<p>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.</p>		<p>The company has an information management system (ERP) that allows for daily monitoring and control of raw material and finished product flows. The mass balances for the audit period were reviewed, confirming consistency between the volumes of certified and conventional fruit received, the extraction rates applied, and the volumes of Certified Sustainable Palm Oil (CSPO) and Certified Sustainable Palm Kernel Oil (CSPKO) produced. Production projections for the next license period were also validated, ensuring that</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)

			the organization maintains the ability to accurately track and report its certified volumes.	
3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		The organization complies with the requirements for recording and reporting transactions on the RSPO's IT platform. It was verified that shipment announcements and actions to remove volumes from the certified inventory are carried out in a timely manner and in accordance with the deadlines established by the standard. The review of transactions and inventory reconciliation demonstrated that the company maintains adequate and consistent control between its physical sales and the movements declared in the RSPO traceability system.	<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)
3.8.5	<p>Documented Procedures</p> <p>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> <p>a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements</p> <p>b) Complete and up to date records and</p>		<p>The organization has documented and implemented robust procedures for supply chain traceability, covering all critical stages from raw material receipt to finished product shipment and transaction recording on the RSPO IT platform. It was verified that the responsibilities of key personnel have been clearly defined and the critical control points necessary to ensure the integrity of the certification model have been identified.</p> <p>During interviews and on-site observation,</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>reports that demonstrate compliance with the supply chain model requirements (including training records)</p> <p>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 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>		<p>staff demonstrated competence in the application of operational and control procedures. It was also found that the company maintains complete and accessible records of all processing and sales operations, ensuring transparency and compliance with the requirements of the standard.</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>The internal audit conducted on April 21, 2025 confirmed that the organization maintains a structured internal audit procedure that guarantees the independence and objectivity of the evaluators. The execution of the annual audit program covering all critical aspects of the supply chain was verified. The deviations identified internally, mainly related to the updating of operational role documentation, were addressed through effective action plans. It was found that all corrective actions resulting from the internal audit process were implemented</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>

	(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.		and closed satisfactorily, demonstrating the maintenance and continuous improvement of the management system.	
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>		The organization maintains a documented traceability system that complies with the Identity Preserved (IP) model. It was verified that the company sources from its own certified and validated supply base on the RSPO IT platform. Operational controls at reception ensure the integrity of the certified product, maintaining segregation mechanisms for non-certified inputs when necessary. Likewise, the review of commercial documentation showed that purchase invoices include all the information required by the standard to ensure the transparency of sustainable product transactions.	<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)
3.8.8	<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</p>		The organization has implemented documented procedures and effective controls to manage the delivery of finished products, ensuring traceability from the purchase order to final shipment. It was	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

	<p>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>verified that vehicle inspection, weighing, and sealing protocols are executed as established. Likewise, it was verified that sales documentation (invoices) complies with the standard's information requirements, including relevant certification and supply chain model data. A review of the RSPO's IT platform demonstrated that commercial transactions are correctly recorded and reported in the traceability system.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.9	<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 activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: 		<p>The organization has documented procedures for selecting and contracting transportation service providers. It was verified that formal contracts exist with all subcontracted transportation companies, which include clauses requiring compliance with supply chain requirements and guaranteeing the Certification Body access to third-party operations for verification purposes. The company maintains an updated list of critical suppliers and has established</p>	<ul style="list-style-type: none"> <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)

	<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 this is announced in advance. 		<p>contractual mechanisms to ensure that legal ownership of the certified product remains under its control during transportation.</p>	
3.8.10	<p>The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.</p>		<p>The organization has an up-to-date and complete register of ground transportation service providers. It was verified that the company maintains the contact information and operational status of its contractors,</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

			complying with the requirements of the standard for the management and control of third parties involved in the supply chain.	<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.		During this audit, no evidence was found of the use of subcontractors for the handling of certified products. Likewise, no records were found of the incorporation of new contractors for the transportation of finished products.	<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. (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		The organization maintains a robust document management system, ensuring that all records and reports relevant to the supply chain are kept accurately, completely, and up to date. Compliance with the retention periods established by the standard, which are two years, and the implementation of adequate security measures for both physical and digital files were verified. The availability of key operational procedures and records demonstrated effective control over traceability and plant 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)

	<p>RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>(iv) For Mass Balance Module, the mill:</p> <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.) 			
3.8.13	<p>Extraction rate</p> <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>The organization has a documented and systematized methodology for calculating and monitoring production yields. It was verified that the company uses management software to record daily input and process flows, ensuring data consistency. Oil extraction and kernel recovery rates are monitored and updated periodically based on the plant's actual performance, complying with the</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>

			standard's production control and mass balance requirements.	
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		The company maintains a daily monitoring system to verify its conversion rates. It was found that the extraction factors used to calculate the volumes of certified products are based on actual processing data and are continuously updated, ensuring accuracy and compliance with the requirements of the standard.	<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)
3.8.15	Processing 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.		The organization maintains a documented traceability system that complies with the Identity Preserved (IP) model. It was verified that the company sources from a certified and validated supply base on the RSPO IT platform. Operational controls at reception ensure the integrity of the certified product, maintaining physical segregation mechanisms for non-certified inputs when necessary, ensuring that there is no mixing with certified material during processing.	<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)
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the		The organization has implemented a robust procedure for recording and controlling movements on the RSPO IT	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



	<p>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 conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform</p>		<p>platform. It was verified that there are defined responsibilities and established deadlines for reporting the production, shipments, and sales of sustainable products. A review of a sample of commercial transactions covering different periods of the fiscal year demonstrated consistency between transport documents, invoicing, and traceability records. In addition, it was found that the company applies the control mechanisms required for the verification of counterparty licenses and volume management, including the processes of reclassification and elimination of inventories when appropriate.</p>	<p><input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
3.8.17	<p>Claims</p> <p>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>The organization complies with the requirements established for the use of trademarks and making statements about RSPO-certified products. The validity of the trademark license and its validity were verified. The review of commercial and corporate documentation demonstrated the correct use of permitted acronyms and logos, in accordance with the certified supply chain model and RSPO market communication standards. No non-compliance related to trademark misuse or misleading communications was identified.</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 certification unit has established and implemented Codes of Business Ethics across its different operations, which define ethical principles, standards of conduct, and commitments applicable to employees, contractors, service providers, and external stakeholders.</p> <p>These Codes of Ethics have been communicated and socialized with workers, contractors, service providers, and communities within the areas of influence of the certification unit. The dissemination activities included in-person meetings and electronic communications, ensuring that relevant stakeholders are informed about the organization’s ethical commitments and expected standards of behavior.</p> <p>The implementation of the Codes of Business Ethics demonstrates the certification unit’s commitment to transparency, integrity, and responsible business conduct throughout its operations and value chain.</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)

4.1.2	<p>The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p>		<p>The company does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations, it was confirmed during the walkthrough.</p> <p>During the interviews with communities, workers and previous owner, it was confirmed that the company has not used violence. The company does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations, it was confirmed during the walkthrough.</p> <p>During the interviews with communities, workers and previous owner, it was confirmed that the company has not used violence.</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>



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 certification unit has established formal procedures for communication with stakeholders across its different operations, which define guidelines, responsibilities, and controls to ensure effective, transparent, and timely interaction with internal and external parties.</p> <p>These procedures aim to facilitate the reception, registration, and management of stakeholder inquiries, requests, or complaints, guaranteeing appropriate follow-up and response. They also ensure the protection of the anonymity of complainants and the documentation of communication received and closed.</p> <p>As part of its commitment as an RSPO-certified organization, the certification unit guarantees the disclosure of the RSPO complaints mechanism to its stakeholders, enabling them to access this external channel if they deem it necessary. Any complaint received against the company is registered and addressed in accordance with the established procedures and RSPO</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>requirements.</p> <p>In practice, the certification unit has carried out communication and engagement activities with a broad range of stakeholders, including local communities, indigenous groups, suppliers, contractors, workers, and service providers, demonstrating the implementation of these procedures in its regular operations.</p>	
4.2.2	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p>		<p>The system was explained by the designated person in charge during face-to-face meetings with the stakeholders.</p> <p>During the consultations, stakeholders confirmed that they had been informed about the procedure for the provision of information, as well as the mechanisms for communication, requests, complaints, claims, and external suggestions. They also indicated that they understand how the procedure operates in practice.</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>
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</p>		<p>The review of stakeholder request control records shows that the certification units have an established system for receiving, registering, and resolving communications from</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p>

	<p>relevant stakeholders.</p>		<p>stakeholders. For Palmas Sicarare and Extractora Sicarare, a significant number of communications were recorded during the period reviewed, most of which corresponded to claims from surrounding communities, and the records indicate that these were addressed, verified, and formally closed within the system. Similarly, Palmeras La Cartuja registered multiple communications, predominantly community claims, which were likewise documented as resolved and closed. In contrast, Distrimora did not register any complaints, claims, or requests from communities during the period reviewed</p>	<p> <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>
<p>4.2.4</p>	<p>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.</p>		<p>he procedure for Communication with Stakeholders establishes that the company's communication mechanism includes the possibility for complainants to access independent legal or technical advice, to select individuals or groups to support them or act as observers, and to request the involvement of a third party as a mediator.</p> <p>During interviews with community members, it was confirmed that they are aware that they can use the RSPO</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>

			Complaints Portal to submit a complaint. Additionally, a neighbor of Distrimora, who is a lawyer, indicated that he is aware of the possibility of using a third-party mediator if needed.	
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 communities are demonstrated.		<p>The 2024 Management Report was available for review. During that year, the Foundation implemented 18 projects in the areas of influence of the three plantations and the mill. These initiatives included educational, social, environmental, and community development programs, such as:</p> <ul style="list-style-type: none"> • A sports program implemented in six educational institutions, including the donation of sports equipment and the organization of sports days, benefiting 2,804 students. • A music and cultural program implemented in four schools, with 88 students enrolled. • Infrastructure improvements in one educational institution, benefiting 610 students. 	<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)

			<ul style="list-style-type: none"> • An educational program implemented in four schools. • Distribution of school supplies in six educational institutions, benefiting 578 students. • Preparatory courses for the national exam, benefiting 62 students. • A community support program. • Five scholarships awarded to students. • An educational program for workers, benefiting 43 employees. • A Christmas campaign that donated 612 gifts to children. • Environmental management initiatives, including the development of two community emergency plans, support for four groups of women recyclers, and the involvement of four schools as environmental watchdogs. • A forest conservation and fire prevention program, including workshops on fire prevention and waste management, training 62 people. 	
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			<ul style="list-style-type: none"> • An environmental education program implemented in four schools and four communities, benefiting 228 students. • A forest firefighter training course involving five fire departments, training 11 firefighters, donating forestry tools, and training nine brigade members. • A biodiversity awareness program focused on jaguar conservation, including workshops, monitoring sessions, and coordination with related organizations. • A program promoting female leadership and entrepreneurship, training 66 women from four communities. • A community panel that brought together 51 leaders from 11 communities. • A donation fund that supported five cultural activities. 	
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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 maintains an updated database that consolidates information on its properties as well as on third-party properties that supply fresh fruit bunches to the oil mill. This database includes key information such as the geographical coordinates of each property, ownership, location, land registration details, property size, type of land acquisition document, registration office, and the corresponding authorization required for oil palm cultivation. A total of 23 properties were verified to have formal land registration records. The information reviewed confirms that the company has traceability and legal documentation for both its own properties and those of its suppliers, including the operations of Palmeras de La Cartuja and Distrimora.	<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		Documents are available relating to the dialogue and relationship processes with the Yukpa indigenous community, including a safeguard plan linked to a project for the identification and characterization of sites of cultural importance in their ancestral territory, developed in coordination with the competent authority and with the support of the AC Foundation. There is also a Manual for Intercultural Dialogue and Concerted Relations between the Yukpa people of Iroka and the companies, which establishes 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>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.</p>		<p>formation of an intercultural committee and has been signed by representatives of the companies involved.</p> <p>For other stakeholders, there are documents related to land tenure and use, such as public deeds, peaceful possessions, and formal titles, which demonstrate the existence of relationship and consultation processes with local communities.</p> <p>Under the current regulatory framework, the Yukpa people's right to prior consultation is recognized, and the State has established a formal space for dialogue and consultation with this community. The certification unit has participated in the requirements made by the competent authority and has responded as requested.</p> <p>As part of its conflict resolution procedure, the company has maintained communications with the Yukpa indigenous community. In its response, the community stated that any dialogue or consultation process with companies must be carried out exclusively within the framework of the official prior consultation space defined by the State and through its traditional authorities, in accordance with its principles of autonomy and self-government.</p>	
4.4.3 (C)	<p>Maps of an appropriate scale showing the extent of recognised legal, customary or user rights</p>		<p>During the update of the 2022 Socio-Environmental Impact Study (SEIA), a participatory mapping exercise was carried out with communities in the area of influence, of which there are photographic</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity</p>

	<p>are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).</p>		<p>records.</p> <p>As part of these outreach processes, minutes were taken of a meeting held with representatives of the Iroka indigenous community, attended by community advisors, the consultant responsible for the socio-environmental study, and company staff. The meeting addressed issues related to water use and the conservation of areas surrounding water bodies, as well as the willingness of the parties to work together. The exchange of information on the project aimed at recognizing sites of cultural value was also recorded.</p> <p>As part of the participatory mapping exercises with the Iroka reserve, general information on the territorial organization of the Yukpa people was documented, including the existence of several reserves and multiple settlements with different dynamics of mobility and land use.</p> <p>The certification unit has maintained and respected the agreements reached in these spaces for dialogue.</p> <p>For the 2024 update of the SEIA, it was noted that the Yukpa indigenous community was invited to participate in the process but decided not to do so.</p> <p>Likewise, photographic records were observed of participatory mapping exercises carried out in 2024 with neighboring non-indigenous communities, including Manguitos, La Europa, Llerasca, La Concordia, La Iberia, and the Corporation for Peace and Dignified Life Builders.</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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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 ESIA and legal arrangements are available in Spanish.</p> <p>Spanish is the official language. The auditor verifies through interviews. All interviewees, stakeholder consultations, worker and management interviews were conducted in Spanish</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)
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.		<p>During the consultation process with different stakeholders, it was confirmed that community representatives had been legitimately appointed by their respective communities, and that the individuals identified in the certification unit's stakeholder records corresponded to those who participated in the interviews.</p> <p>In the case of the Yukpa indigenous community, it was noted that they have their own designated representatives; however, these representatives chose not to participate in interviews with the social auditor.</p> <p>The certification unit maintains evidence of the formal appointment of community representatives through official resolutions issued by the corresponding authorities for several neighboring communities.</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)

4.4.6	<p>There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.</p>		<p>There is no evidence of a documented or verbal FPIC process, which is why it is not subject to annual review.</p> <p>However, the certification unit has land ownership and tenure documentation such as public deeds, records of peaceful possession, and real property titles. According to the company, the land was acquired approximately 40 years ago from private owners, and these legal documents are reviewed every six months by the company's legal representative. During community consultations, local representatives confirmed that the land acquisition took place in a peaceful and lawful manner.</p> <p>It is noted that there is currently a Constitutional Court ruling (T-375 of 2023) that recognizes the right of the Yukpa indigenous community to prior consultation. In this context, the Ministry of the Interior established a formal dialogue and discussion roundtable for the indigenous peoples of the Serranía del Perijá through Resolution 1039 of 2021. The certification unit has received and responded to official requests from the Ministry of the Interior related to this process.</p> <p>Additionally, within its conflict resolution procedure, the certification unit communicated with the Yukpa indigenous community in August 2024. In their response, the community stated that any dialogue or consultation with the companies must take place exclusively within the officially established Dialogue</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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			and Interlocution Table for the Yukpa people and through their duly recognized traditional authorities.	
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				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		The company has a procedure for the development of new plantations that establishes the activities and requirements to be followed in the event that future planting or replanting takes place. This procedure applies to Palmas Sicarare, Palmeras de La Cartuja, and to suppliers of the Sicarare palm oil mill that choose to adopt it.	<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)
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 communities' own representative institutions, with all the relevant information and		N/A, no new planting evidenced.	<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)

	documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.			
4.5.3	<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</p>		N/A, no new planting evidenced.	<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)

	<p>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 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.</p>			
4.5.4	<p>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</p>		<p>N/A, no new planting evidenced.</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>

	transparency of the land allocation process.			
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		N/A, no new planting evidenced.	<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)
4.5.6	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..		N/A, no new planting evidenced.	<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)
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		N/A, no new planting evidenced.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

	national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.			<input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		N/A, no new planting evidenced.	<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)
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.		Certification units have procedures in place to ensure that any land acquisition respects the legal and traditional rights of communities. These procedures require prior notification of local actors and guarantee transparent and respectful processes. The Yukpa indigenous community has established that any dialogue or process related to land must be carried out solely through the official prior consultation mechanism, using the Dialogue Table created by the Ministry of the Interior and its	<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)

			traditional authorities, which is still undergoing official processes within the Ministry of the Interior.	
4.6.2 (C)	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>Certification units have procedures in place to ensure that any land acquisition respects the legal and traditional rights of communities. These procedures require prior notification of local actors and guarantee transparent and respectful processes.</p> <p>The Yukpa indigenous community has established that any dialogue or process related to land must be carried out solely through the official prior consultation mechanism, using the Dialogue Table created by the Ministry of the Interior and its traditional authorities, which is still undergoing official processes within the Ministry of the Interior.</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)
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		<p>Certification units have procedures in place to ensure that any land acquisition respects the legal and traditional rights of communities. These procedures require prior notification of local actors and guarantee transparent and respectful processes.</p> <p>The Yukpa indigenous community has established that any dialogue or process related to land must be carried out solely through the official prior consultation mechanism, using the Dialogue Table created by the Ministry of the Interior and its traditional authorities, which is still undergoing official processes within the Ministry of the Interior.</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)

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.		<p>Certification units have procedures in place to ensure that any land acquisition respects the legal and traditional rights of communities. These procedures require prior notification of local actors and guarantee transparent and respectful processes.</p> <p>The Yukpa indigenous community has established that any dialogue or process related to land must be carried out solely through the official prior consultation mechanism, using the Dialogue Table created by the Ministry of the Interior and its traditional authorities, which is still undergoing official processes within the Ministry of the Interior.</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 4.7:</p> <p>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</p>				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		<p>Certification units have procedures in place to ensure that any land acquisition respects the legal and traditional rights of communities. These procedures require prior notification of local actors and guarantee transparent and respectful processes.</p> <p>The Yukpa indigenous community has established that any dialogue or process related to land must be carried out solely through the official prior consultation mechanism, using the Dialogue Table</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

			created by the Ministry of the Interior and its traditional authorities, which is still undergoing official processes within the Ministry of the Interior.	<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.		<p>Certification units have procedures in place to ensure that any land acquisition respects the legal and traditional rights of communities. These procedures require prior notification of local actors and guarantee transparent and respectful processes.</p> <p>The Yukpa indigenous community has established that any dialogue or process related to land must be carried out solely through the official prior consultation mechanism, using the Dialogue Table created by the Ministry of the Interior and its traditional authorities, which is still undergoing official processes within the Ministry of the Interior.</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)
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		<p>Certification units have procedures in place to ensure that any land acquisition respects the legal and traditional rights of communities. These procedures require prior notification of local actors and guarantee transparent and respectful processes.</p> <p>The Yukpa indigenous community has established that any dialogue or process related to land must be carried out solely through the official prior consultation mechanism, using the Dialogue Table created by the Ministry of the Interior and its traditional authorities, which is still undergoing official</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)

			processes within the Ministry of the Interior.	
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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.				
4.8.1	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>The company maintains an updated database that consolidates information on its properties as well as on third-party properties that supply fresh fruit bunches to the oil mill. This database includes key information such as the geographical coordinates of each property, ownership, location, land registration details, property size, type of land acquisition document, registration office, and the corresponding authorization required for oil palm cultivation.</p> <p>A total of 23 properties were verified to have formal land registration records. The information reviewed confirms that the company has traceability and legal documentation for both its own properties and those of its suppliers, including the operations of Palmeras de La Cartuja and DISTRIMORA.</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)

4.8.2 (C)	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>Stakeholders confirmed that there is no dispute over the land acquisition, which was conducted with third parties and not directly with the communities; therefore, FPIC was not applied. However, the company's SEIA recognizes a customary user right of the nomadic Yukpa people over Sicarare lands for gathering, hunting, and fishing.</p> <p>Following Constitutional Court ruling T-375 of 2023, which affirms the Yukpa right to prior consultation, a formal Dialogue and Interlocution Roundtable was established by the Ministry of the Interior. The certification unit has responded to official requests from the Ministry regarding this process.</p> <p>In August 2024, the Yukpa community formally informed the company that any dialogue or consultation must occur exclusively within this official Roundtable, through their designated authorities.</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)
4.8.3	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		<p>Stakeholders confirmed that there is no dispute over the land acquisition, which was conducted with third parties and not directly with the communities; therefore, FPIC was not applied. However, the company's SEIA recognizes a customary user right of the nomadic Yukpa people over Sicarare lands for gathering, hunting, and fishing.</p> <p>Following Constitutional Court ruling T-375 of 2023, which affirms the Yukpa right to prior consultation, a formal Dialogue and Interlocution Roundtable was established by the Ministry of the Interior. The certification unit has responded to official requests</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)

	(Indicators 4.4.2, 4.4.3 and 4.4.4).		<p>from the Ministry regarding this process.</p> <p>In August 2024, the Yukpa community formally informed the company that any dialogue or consultation must occur exclusively within this official Roundtable, through their designated authorities.</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>Stakeholders confirmed that there is no dispute over the land acquisition, which was conducted with third parties and not directly with the communities; therefore, FPIC was not applied. However, the company's SEIA recognizes a customary user right of the nomadic Yukpa people over Sicarare lands for gathering, hunting, and fishing.</p> <p>Following Constitutional Court ruling T-375 of 2023, which affirms the Yukpa right to prior consultation, a formal Dialogue and Interlocution Roundtable was established by the Ministry of the Interior. The certification unit has responded to official requests from the Ministry regarding this process.</p> <p>In August 2024, the Yukpa community formally informed the company that any dialogue or consultation must occur exclusively within this official Roundtable, through their designated authorities.</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>

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.		N/A There are no smallholders.	<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)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		N/A There are no smallholders.	<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)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		N/A There are no smallholders.	<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)

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.		N/A There are no smallholders.	<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)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		N/A There are no smallholders.	<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)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		N/A There are no smallholders.	<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)

5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		N/A There are no smallholders.	<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)
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.		N/A There are no smallholders.	<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)
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.		N/A There are no smallholders.	<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)

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.		N/A There are no smallholders.	<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)
5.2.2	<p>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)</p> <p>PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.</p>		N/A There are no smallholders.	<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)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		N/A There are no smallholders.	<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)

5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		N/A There are no smallholders.	<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)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		N/A There are no smallholders.	<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)

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.		The certification unit and its associated bases have established, documented, and communicated through their business ethics policy that they explicitly prohibit any form of discrimination in the workplace. These codes were verified to be aligned with hiring procedures to ensure selection based on merit and competencies. The information is	<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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			publicly accessible both in physical media within the facilities and on digital platforms such as the Palmas y Extractora Sicarare company website (where modules for Distrimora and La Cartuja are shared), ensuring that all staff and stakeholders are aware of the organization's commitment to equal opportunities and fair treatment.	
6.1.2 (C)	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		The company and its associated bases have implemented formal due diligence procedures to ensure the protection of human rights. The functioning of the committees responsible for monitoring complaints and requests related to discrimination issues for Palmas and Extractora Sicarare was verified, confirming that no cases of discrimination were recorded during the periods evaluated. A review of files and hiring practices demonstrated compliance with the principles of equal treatment and opportunities, ensuring equitable working conditions and wages for migrant workers and women at all bases evaluated. Interviews with staff corroborated the existence of a respectful and discriminative-free work environment.	<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)

6.1.3	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		The audit confirmed that the organization applies criteria based on merit, competencies, and medical fitness for all its employment processes, including hiring, access to training, and promotion, ensuring equal opportunities. The review of complaint mechanisms and interviews with staff confirmed the absence of incidents or complaints related to discrimination during the period evaluated.	<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)
6.1.4	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		The companies evaluated have incorporated clear policies into their internal regulations and codes of ethics that prohibit requiring pregnancy tests as a condition of employment or continued employment. It was verified that there are formal provisions to protect the health of pregnant workers by reassigning duties when necessary, as well as explicit guarantees of non-discrimination and respect for the sexual and reproductive rights of all staff.	<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)

6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		The organization has an active and functional Gender Committee, which includes representation from the female workforce. It was verified that this committee meets periodically to address critical issues such as equal pay, workplace inclusion, and the prevention of discrimination. A review of activities demonstrated the implementation of annual work plans, awareness campaigns on health and rights, and constant monitoring of female participation indicators, fulfilling the objective of promoting opportunities and improvements for women in the organization.	<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)
6.1.6	There is evidence of equal pay for the same work scope		The organization complies with the principle of equal pay for equal work. It was verified that there are management tools and corporate policies in place to ensure that remuneration is based on objective criteria such as job function, seniority, and experience, without distinction based on gender or origin. In smaller operating units, compliance with current legal minimum wages for standardized jobs was verified. No evidence of wage discrimination was identified during the assessment.	<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)	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.		The organization ensures transparent communication of working conditions and wages by providing clear contracts and pay slips in the local language, which are understood by staff. With regard to association rights, although there are no unions, the effectiveness of communication channels was verified through documented regular meetings between management and worker representatives, ensuring a space for dialogue on working conditions and needs.	<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)
6.2.2 (C)	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		The organization maintains transparent practices in remuneration and hiring management. It was verified that employment contracts are formalized in the local language and that pay slips provide detailed and understandable information on wages, periods, and deductions applied. Compliance with legal requirements for minimum wage and timely payments was verified. Interviews with workers confirmed that the agreed working conditions 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>consistent with those implemented in the operation.</p> <p>This information was verified with workers in various interviews conducted during the audit process and internal consultations.</p>	
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>The organization complies with current legal regulations regarding working hours and overtime management. The effective implementation of the gradual reduction of working hours to 44 hours per week was verified, supported by the corresponding resolutions and internal communications. The review of payroll and attendance records showed that hours worked, including overtime where applicable, are correctly recorded and remunerated. It was also found that workers receive clear and detailed pay slips, including the items of income and deductions applied. No breaches were identified in relation to working hour limits or the payment of statutory benefits.</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)
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or		<p>The organization guarantees decent housing conditions and access to basic services for personnel who, due to the nature of their duties or location, reside</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

	<p>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 upgrade the infrastructure</p>		<p>on company premises. It was verified that the accommodation provided meets habitability standards, including drinking water, sanitation, and energy. For the majority of the workforce, it was found that company housing is not required due to the proximity of local communities. Likewise, the company's commitment to the well-being of its employees was evident through the promotion of regular social and sports activities. No non-conformities related to living conditions or access to services were identified.</p>	<p><input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p>		<p>The organization makes demonstrable efforts to facilitate access to food for its workers. It was verified that the main plant and its associated bases provide a food service with rates subsidized by the company, ensuring affordability. The organization monitors the quality of the service through periodic satisfaction surveys, which show favorable results in terms of nutrition and hygiene. In units where there is no centralized cafeteria, facilities for heating food or options from external suppliers are provided.</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>
6.2.6	<p>A DLW is paid to all workers, including</p>		<p>The certification unit has calculated the</p>	<p><input checked="" type="checkbox"/> Conform</p>

	<p>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>prevailing wage following the methodology and guidelines approved by the RSPO. It was found that the assessment includes the entire workforce, regardless of their type of contract, and considers only guaranteed payments, legal benefits, and eligible benefits in kind. The results of the analysis show that the total remuneration received by workers in all management units exceeds the current legal minimum wage and meets the criteria established to guarantee a living wage.</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>
6.2.7	<p>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>		<p>The certification unit prioritizes permanent and direct employment for the execution of its main activities. It was verified that the use of temporary or seasonal labor is duly justified by specific operational needs, such as production peaks or coverage of temporary absences, and remains a minority proportion of the total workforce. The organization demonstrated that it has a defined job structure that promotes job stability.</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 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		<p>The certification unit respects and promotes the rights of freedom of association and collective bargaining for all its workers. The existence of clear policies that align with international standards and local legislation was verified. Interviews with staff demonstrated that workers are informed and understand their rights to freely associate. No evidence of restrictions, interference, or repressive practices by management was identified.</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>
6.3.2	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>The organization respects the right to freedom of association and maintains effective and participatory channels of communication with its workers. Regular management meetings were verified, where issues of interest related to labor, health, and safety are discussed and addressed, with a documented follow-up system for the commitments made. Interviews with staff demonstrated a high level of satisfaction with working conditions and the responsiveness of management. Compliance with the principles of equality and non-discrimination was</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>

			also verified, ensuring equal treatment for all employees, including migrant workers.	
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		The organization respects the right to freedom of association and maintains effective and participatory channels of communication with its workers. Regular management meetings were verified, where issues of interest related to labor, health, and safety are discussed and addressed, with a documented follow-up system for the commitments made. Interviews with staff demonstrated a high level of satisfaction with working conditions and the responsiveness of management. Compliance with the principles of equality and non-discrimination was also verified, ensuring equal treatment for all employees, including migrant workers.	<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 6.4:				
Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and		The organization has a zero-tolerance policy on child labor, formalized in its code of conduct and aligned with current labor regulations. The existence of	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

	supplier agreements		effective age checks in the recruitment process was verified. In addition, it was found that the company extends this commitment to its supply chain, conducting periodic assessments of its suppliers to ensure that their operations remain free of child labor.	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.4.2 (C)	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		The organization maintains rigorous controls to prevent child labor. It was verified that all personnel files, including those of subcontracted workers, contain the necessary identity documentation to validate compliance with minimum age requirements. Interviews with workers confirmed the systematic application of these verification procedures during the hiring 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)
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		The company strictly complies with minimum age requirements for employment. It was verified that the workforce is composed exclusively of people of legal age. A review of personnel records and management confirmations confirmed that no people under the age of 18 are hired, ensuring the absence of child labor in 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)

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 organization has a zero-tolerance policy on child labor, formalized in its code of conduct and aligned with current labor regulations. The existence of effective age checks in the recruitment process was verified. In addition, it was found that the company extends this commitment to its supply chain, conducting periodic assessments of its suppliers to ensure that their operations remain free of child labor.</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>Criterion 6.5: Policies and procedures in place to protect workers' rights.</p>				
6.5.1 (C)	<p>A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce</p>		<p>The organization has formalized policies and procedures to prevent and address harassment and violence in the workplace. The effectiveness of a complaint mechanism that allows for anonymity and guarantees impartial investigation of cases was verified. A review of complaint management showed that requests received are addressed and resolved in accordance with established protocols. Interviews with staff confirmed that workers are aware of their rights and the available reporting channels, and no systemic problems of harassment in the workplace were identified.</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>

6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		The organization has formalized and communicated clear policies for the protection of sexual and reproductive rights within its ethical framework, ensuring non-discriminatory treatment. The implementation of management systems to identify and mitigate risks to employee health was verified. Interviews with staff demonstrated a high level of awareness of these rights and confirmed the effective application of reproductive health and well-being policies by the company.	<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)
6.5.3	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		The organization has implemented robust policies and procedures to protect women's reproductive rights and health in the workplace. It was verified that the company conducts risk assessments to identify potential hazards and implements protective measures, such as job relocation for pregnant workers when necessary. It was also found that management actively consults new mothers to assess and address their specific	<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)

			needs. Interviews with staff demonstrated a high level of awareness of these policies and confirmed respect for sexual and reproductive rights within the organization.	
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 organization has implemented a documented and mutually agreed system for managing complaints and claims in all its business units. The existence of procedures that guarantee the anonymity of complainants and offer accessible mechanisms for illiterate persons was verified. A review of the records showed that requests received are monitored, addressed, and resolved within defined time frames, keeping interested parties informed of the progress of their cases. No complaints were identified that remained open beyond the established management times.	<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 6.6: 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 		The organization has formalized hiring procedures that ensure compliance with labor laws and protect employee rights, including specific provisions to guarantee non-discrimination and the legal employment of migrant workers. Interviews with staff confirmed that employment is freely chosen, formalized through contracts provided to workers, and that there are no forced labor practices, such as withholding documents, restricting freedom to resign, or charging recruitment fees. <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 organization has formalized hiring procedures that include specific provisions to ensure the protection and non-discrimination of migrant workers. Compliance with the applicable legal frameworks for hiring foreign personnel was verified. Interviews with migrant workers confirmed that they receive equitable treatment and enjoy the same working conditions as national personnel, working in a respectful and discrimination-free environment. <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 6.7: Appropriate health and safety measures are in place.			
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>1. Occupational Health and Safety Management System (OHSMS) Managers Management System Coordinator: Occupational Health Administration professional, appointed to design and manage the OHSMS (appointment letter, January 27, 2022). Head of Occupational Health and Safety: Professional technician in industrial safety and hygiene, responsible for the implementation and maintenance of the OHSMS since June 27, 2018. Licenses: Current license for the provision of occupational health and safety services, Resolution No. 25-0788 of 2025 (May 28, 2025).</p> <p>2. Joint Occupational Health and Safety Committee (COPASST) Formally established on October 24, 2022. Balanced composition: 4 company representatives and 4 employee representatives. Two-year term and monthly meetings</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>Meeting records reviewed: minutes Nos. 004 (January 30, 2025), 005 (March 5, 2025), 006 (March 31, 2025), 007 (May 16, 2025), and 008 (June 10, 2025).</p> <p>Commitments, accident and absence reports, and preventive activities carried out are monitored.</p> <p>3. Operating Units: SG-SST Management</p> <p>Palmeras de la Cartuja:</p> <p>Appointment of SG-SST representative (10/05/2024).</p> <p>Current license: Resolution No. 002247 of 11/23/2018.</p> <p>Recent COPASST reports: No. 006 (07/27/2025), No. 007 (07/31/2025 and 05/31/2024), No. 008 (09/01/2025).</p> <p>Accidents recorded in 2025: 12 minor accidents.</p> <p>Emergency and Contingency Plan, code PC-SST-PL-01, version 04, August 2025.</p> <p>Emergency brigade formed and trained (05/29/2025).</p> <p>Exercises and drills: First aid assessment (08/26/2025), heat stroke evacuation drill (08/25/2025).</p> <p>Risk and accident reports and analyses:</p>	
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			<p>ARL SURA reports, risk identification and assessment matrices 2025.</p> <p>Distrimora:</p> <p>SG-SST representative appointed on February 17, 2025</p> <p>Current license: Resolution No. 010074 of 06/17/2025.</p> <p>COPASST records: Certificates 001 (03/31/2025), 002 (04/30/2025), 003 (05/31/2025).</p> <p>Accidents recorded in 2025: 3 minor accidents.</p> <p>Emergency and Contingency Plan, code PRO-GR-006, version 03, August 2025.</p> <p>Emergency brigade formed (03/25/2025).</p> <p>Exercises and drills: First aid assessment (12/07/2024).</p> <p>Risk identification and analysis report updated in 2024 and 2025.</p> <p>Positive ARL and SURA accident and investigation reports.</p> <p>Conclusions:</p> <p>The company has formally designated OSHMS managers with appropriate professional profiles.</p> <p>The Joint Committee is formally established and active, with a record of</p>	
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			<p>meetings and ongoing monitoring.</p> <p>All units hold valid licenses for providing OSH services.</p> <p>Emergency plans are up-to-date, and drills and training are conducted for emergency teams.</p> <p>The management and recording of accidents and incidents are documented and followed up through the respective reports and analyses.</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>Accident and Incident Management:</p> <p>All group units have implemented mechanisms for recording, reporting, and investigating accidents and incidents. The information collected is analyzed to identify patterns, recurring risks, and opportunities for improvement.</p> <p>Low-severity events have been recorded in various work centers.</p> <p>The unit with the highest number of events requires special attention and follow-up corrective actions.</p> <p>Reports are managed in coordination with the occupational risk insurer and internal safety teams.</p> <p>Emergency Plans and Available Resources</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>Each unit has an Emergency and Contingency Plan that addresses scenarios such as fires, evacuations, traffic accidents, exposure to chemicals, and extreme environmental conditions.</p> <p>Available resources include:</p> <p>First aid kits.</p> <p>Fire extinguishers and fire control systems.</p> <p>Stretchers and vehicles for initial transfer.</p> <p>Spill control equipment and materials.</p> <p>Emergency and Training Brigade</p> <p>Emergency brigades have been formed and trained at all locations. These brigades actively participate in activities such as:</p> <p>First aid.</p> <p>Evacuation and rescue.</p> <p>Fire management.</p> <p>Response to chemical poisonings and accidents.</p> <p>Training sessions are held periodically and attendance and evaluation records are kept.</p> <p>4. Response Drills and Tests</p> <p>Emergency drills are held regularly to evaluate staff preparation and the effectiveness of established protocols.</p>	
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			<p>These exercises include:</p> <p>Evacuations due to weather emergencies</p> <p>Response to chemical spills.</p> <p>Rescues at height.</p> <p>Road safety drills.</p> <p>The results allow for adjusting plans and reinforcing staff training.</p> <p>Risk Assessment:</p> <p>Each unit has developed a hazard identification and risk assessment matrix, which allows for prioritizing preventive actions. Some locations have specific conditions, such as high exposure to natural hazards, which have been considered in preventive and response planning.</p>	
6.7.3 (C)	<p>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.</p>		<p>Definition and Assignment of PPE</p> <p>Each facility has a PPE matrix, which details:</p> <p>Body parts to be protected.</p> <p>Type of PPE required by task and position.</p> <p>Technical specifications.</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>Instructions for use, maintenance, and upkeep.</p> <p>These matrices are updated based on the hazard identification and risk assessment matrices (prepared according to the GTC-45 standard), as well as information from the safety data sheets for stored chemicals and agrochemicals.</p> <p>PPE Delivery and Replacement</p> <p>Workers receive PPE free of charge, both upon starting work and when:</p> <ul style="list-style-type: none"> The equipment deteriorates or loses its functionality. The type of task changes or the risk assessment is updated. The equipment's useful life expires. <p>In addition, work uniforms are issued several times a year, as confirmed in interviews with workers.</p> <p>Records and Control:</p> <p>Each location maintains a control system to record the delivery of PPE and personal hygiene supplies, ensuring traceability and compliance. The records show deliveries made at different times of the year and allow for</p>	
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			<p>tracking by worker, type of PPE issued, and quantity.</p> <p>Supervision and Proper Use:</p> <p>Periodic inspections of the condition and use of PPE are conducted in various operational areas, such as extraction, loading, and agricultural work. These inspections allow for:</p> <p>Verifying the correct use of PPE:</p> <p>Detecting wear or misuse.</p> <p>Implementing immediate corrective actions.</p> <p>Workers have stated in interviews that they use the assigned PPE, especially for critical tasks such as handling agrochemicals and fertilization, and that replacements are provided free of charge when necessary.</p> <p>Support Infrastructure:</p> <p>The company has adequate sanitary facilities, with:</p> <p>Areas for changing clothes before and after work.</p> <p>Access to water for personal hygiene.</p> <p>Separate lockers for storing clothing and PPE.</p> <p>Wastewater treatment systems for laundry facilities to prevent environmental contamination.</p>	
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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 does not offer protection		<p>The company has defined and documented the required personal protective equipment based on the activities and risks identified in each work area. This information is contained in PPE matrices, developed based on hazard identification and risk assessment, in compliance with applicable national regulations.</p> <p>Assignment and Use of PPE: PPE is provided free of charge to all workers.</p> <p>The equipment is replaced immediately if it becomes damaged, deteriorated, or reaches the end of its useful life.</p> <p>Workers receive work uniforms several times a year, depending on their job.</p> <p>In interviews, workers confirmed the use and availability of appropriate PPE for high-risk tasks, such as handling agrochemicals or field work.</p> <p>Records and Control: The delivery of PPE is recorded on specific forms, which contain information on the items delivered, the workers who received them, and the delivery dates.</p> <p>Periodic inspections are carried out to verify the condition and use of PPE in</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>different operational areas.</p> <p>These inspections allow for monitoring and ensuring compliance with established guidelines.</p> <p>Support Infrastructure:</p> <p>The facilities have adequate sanitary areas where workers can change before and after work.</p> <p>These areas are equipped with water, showers, and separate lockers for storing PPE and personal clothing.</p> <p>Wastewater collection systems from work clothing washing are implemented, avoiding environmental impacts.</p> <p>Matrix Update:</p> <p>The PPE and risk matrices are updated based on the safety data sheets for chemicals and agrochemicals used in the activities.</p> <p>These matrices are reviewed regularly and adjusted according to changes in processes, substances used, or work environment conditions.</p> <p>The company has implemented a structured system to ensure the allocation, proper use, and timely replacement of PPE. This system is supported by verifiable records, supporting infrastructure, and</p>	
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			continuous updating mechanisms, ensuring the effective protection of workers against identified occupational hazards.	
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		<p>General Accident Rate: There is a consolidated characterization of workplace accidents at the extraction plant, with historical data from previous years. Overall, the accident rate has been low and remains relatively stable from one year to the next.</p> <p>The extraction plant has an accident rate of less than 2%.</p> <p>The figures allow monitoring of occupational health and safety management and demonstrate control over reported events.</p> <p>Frequency Rate: This indicator measures the number of accidents per million man-hours worked.</p> <p>Overall, the frequency rate shows a downward trend or remains within acceptable parameters for the sector.</p> <p>Companies have managed to keep this indicator at controlled levels thanks to preventive actions and constant monitoring.</p> <p>Severity Index:</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>Reflects the impact of accidents in terms of time lost due to disabilities.</p> <p>The index varies among the locations evaluated. Some show low values, while others reflect significant impacts due to a few cases with long periods of disability.</p> <p>Prolonged disabilities were identified in some workers, mainly due to accidents and leaves of absence.</p> <p>Absenteeism Index:</p> <p>This indicator considers total absences from work, both for common and work-related reasons.</p> <p>Absenteeism due to general health or work-related accidents is constantly monitored.</p> <p>Some locations have low cumulative absenteeism, while others show higher values due to specific cases.</p> <p>Cases of absenteeism due to accidents, general illnesses, and paternity leave were identified.</p> <p>Medical Absenteeism:</p> <p>Specific monitoring is carried out on absences for medical reasons.</p> <p>There is an internal goal set to reduce this type of absenteeism.</p> <p>Cases are analyzed individually to</p>	
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			<p>determine the causes and implement corrective measures if necessary.</p> <p>Conclusions:</p> <p>Companies systematically monitor and analyze their accident, absenteeism, and severity indicators.</p> <p>Disability records are maintained, and each reported case is followed up on.</p> <p>Occupational health and safety management is geared toward prevention and continuous improvement.</p> <p>An updated record is maintained, enabling decision-making and the adjustment of strategies to reduce impacts on productivity.</p>	
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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.		There are evidences of deficiencies in implementation of monitoring activities in accordance with the integrated pest and disease management plan. See Nonconformity of Numeral 7 Nonconformities Issue in This Audit.	<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)
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		<p>Palmas Sicarare S.A.S reviewed plantation species on April 22, 2025, identifying only Acanthospermum hispidum, Cynodon dactylon, Megathyrus maximus, Mucuna pruriens, Pennisetum purpureum, Pueraria phaseoloides, Poa annua, and Sphagneticola trilobata, which are monitored and controlled through mechanical, chemical, and manual methods to prevent their spread into buffer zones or water rounds.</p> <p>Palmeras de la Cartuja S.A. maintains a cover crop census, verifies invasive species against CABI lists, and keeps weed management records.</p> <p>Distribimora Ltda. conducts biannual verification to ensure species listed in the Global Invasive Species Database</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>and CABI.org are excluded, with weed control schedules confirmed in RSPO monitoring.</p> <p>Field verification across all three companies showed no evidence of invasive species in protected areas such as riparian zones or HCV buffers</p>	
7.1.3	<p>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]</p>		<p>Palmas Sicarare S.A.S issued a communication on September 5, 2023 prohibiting hunting, fishing, and burning, with violations subject to disciplinary or legal action; Palmeras de la Cartuja S.A.S maintains a No Burning Policy, last revised in July 2025, committing to zero burning for pest and disease control except for controlled charring of diseased tissue as permitted under Resolution No. 092771 of 2021; and Dtrimora Ltda., through its Integrated Management System Policy (August 11, 2023), prohibits employees from initiating fire in natural spaces. Field visits to all three companies confirmed compliance, with no evidence of fire use for pest or disease control, corroborated by workers.</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>

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.			
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.			
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.			
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.			
7.2.5	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>a) Judgment of the threat and verify why this is a major threat</p> <p>b) Why there is no other alternative which can be used</p> <p>c) Which process was applied to verify why 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>It is evident that personnel involved in the application and handling of agrochemicals across Sicarare, Cartuja, and Distrimora have received proper training. Sicarare's instructions require that applicators be competent and effectively instructed in safe techniques, while Cartuja mandates completion of the SENA course or annual refresher training, and Distrimora requires all chemical handlers to be trained. Records confirm compliance, including Sicarare's list of active applicators, attendance at the Rational Pesticide Management course provided by SENA in March 2025 for 34 workers from the three companies, refresher training in June 2025 for 16</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>

			workers from Cartuja and Distrimora, and SENA certificates for the 60-hour pesticide management course	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		<p>Sicarare, La Cartuja, and Distrimora have agrochemical warehouses that comply with best practices, as evidenced by the following conditions:</p> <p>Signage of warehouses, personal protective equipment required for entry, chemical compatibility matrix.</p> <p>Restricted access</p> <p>Fire extinguisher</p> <p>Containment system and spill kit.</p> <p>Access to emergency shower and eye wash station</p> <p>Sealed floor</p> <p>Sufficient aeration</p> <p>Natural and artificial light.</p> <p>Products properly identified</p> <p>Liquid and solid products separately</p> <p>Order and cleanliness</p> <p>Technical data sheets and safety data sheets available.</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)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		Sicarare has a formal plan for managing conventional and hazardous waste. It classifies empty agrochemical containers as hazardous waste and	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

			<p>specifies their disposal. Additionally, the company requires that empty containers be decontaminated through triple washing.</p> <p>Sicarare maintains a system to control the delivery and return of agrochemical containers for each product.</p> <p>Bioentorno documented two transactions:</p> <ul style="list-style-type: none"> - A remittance record for 100 kg of empty agrochemical containers (December 2025). - A collection record for 330 kg of empty agrochemical containers (March 2025). <p>La Cartuja operates a waste disposal control system showing that all waste, including empty agrochemical containers, is managed by Sicarare.</p> <p>Distribimora has procedures for managing fertilizer and agrochemical waste. Records show that the company disposed of 33 kg of empty agrochemical containers through Sicarare.</p>	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.9 (C)	<p>Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is</p>		<p>Not Applicable. None of the three companies has carried out aerial applications.</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

	provided to affected local communities at least 48 hours prior to application of aerial spraying.			<input checked="" 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.		The three companies—Sicarare, Cartuja, and DISTRIMORA—require that personnel applying agrochemicals be duly certified and have valid medical evaluations, specifically cholinesterase tests, within the established parameters. Verification of active workers across the farms confirmed that recent cholinesterase test results were within optimal ranges, with no restrictions on their activities. In DISTRIMORA, only two workers are responsible for agrochemical application, and both have up-to-date tests meeting the required standards. This demonstrates consistent compliance with health and safety requirements for agrochemical handling.	<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>It has been confirmed that none of the three farms employ pregnant or breastfeeding women, nor minors under the age of 18, in agrochemical application activities.</p> <p>At Sicarare, internal safety guidelines explicitly prohibit minors and pregnant</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>women from applying or handling agrochemicals under any circumstances. Similarly, at Cartuja, the company's safety instructions establish that minors and pregnant women are not allowed to participate in agrochemical handling or application. Distrimora also enforces strict procedures, ensuring that minors and pregnant or breastfeeding women do not handle chemical products considered toxic based on their components.</p>	
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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>Sicarare has established an Integrated Management Plan for conventional and hazardous waste, updated in December 2024. This plan includes a diagnosis of waste generation in terms of quantity and frequency, characterization and classification of the waste produced, and guidelines for comprehensive management. It emphasizes minimization, source separation, reuse, temporary storage, and final disposal. The plan also extends to fresh fruit bunch (FFB) suppliers such as La Cartuja and Distrimora.</p> <p>The company maintains annual records of hazardous waste management. In 2024, Palmas Sicarare generated 27,422.5 kilograms of hazardous waste, while Extractora Sicarare generated 4,665.5 kilograms. In 2025, Palmas Sicarare reported 5,140 kilograms.</p> <p>Final disposal is carried out through authorized operators. Interaseo S.A.S. operates under an environmental license for the La Maria landfill granted in 2019, and Descont Limitada holds an environmental license issued in 1999.</p> <p>La Cartuja has its own Integrated</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>Management Plan for conventional and hazardous waste related to oil palm cultivation, updated in July 2025. DISTRIMORA has implemented a procedure for the proper management of fertilizer and agrochemical waste, along with a waste characterization process. This documentation confirms that organic waste is not disposed of through Sicarare.</p>	
7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p>		<p>Sicarare applies a conventional waste collection format across its extraction and plantation sites. La Cartuja and DISTRIMORA both rely on Sicarare for the disposal of their waste, as confirmed by their respective control and characterization records.</p> <p>Certificates of final disposal demonstrate the company's management of recyclable and hazardous materials. Through Bioentorno, several reports were issued in 2025 documenting the collection of recyclable waste: 1,070 kilograms of cardboard in February, 960 kilograms of PET plastic in early February, 2,690 kilograms of tarpaulins, PET plastic, and cardboard in May, 330 kilograms of empty agrochemical containers also in May, 830 kilograms of tarpaulins and 1,410 kilograms of PET</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>plastic later that month, and finally 1,400 kilograms of paper, 1,250 kilograms of cardboard, and 800 kilograms of plastic in late May.</p> <p>Hazardous waste disposal is managed through authorized operators. Discount issued certificates in 2024 and 2025 covering the collection, treatment, and final disposal of hazardous waste: 2,479.5 kilograms in January 2025, 2,580.5 kilograms in February 2025, 1,819 kilograms in December 2024, and 3,359 kilograms in October 2024.</p> <p>Additionally, Recitrac documented the collection of 5,160 kilograms of used oil in February 2025, further evidencing the company's compliance with hazardous waste management requirements.</p>	
7.3.3	The unit of certification does not use open fire for waste disposal.		<p>Palmas Sicarare S.A.S issued a communication on September 5, 2023 prohibiting hunting, fishing, and burning, with violations subject to disciplinary or legal action; Palmeras de la Cartuja S.A.S enforces a No Burning Policy, last revised in July 2025, committing to zero burning for final waste disposal; and DISTRIMORA Ltda., through its Integrated Management System Policy (August 11, 2023), prohibits employees from initiating fire in natural spaces. Field</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)

			visits to all three companies confirmed compliance, with no evidence of fire use for waste disposal, as corroborated by workers.	
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>Sicarare, La Cartuja, and Distrimora each maintain formal documentation related to oil palm nutrition management. Sicarare has the Oil Palm Nutrition Guide. La Cartuja holds the Oil Palm Nutrition Instructions. Distrimora uses the Oil Palm Nutrition Procedure.</p> <p>These documents establish the framework for standardized practices in soil and leaf tissue sampling, nutrient reserve determination, and fertilization planning.</p> <p>The scope of these documents includes the preparation of soil and leaf tissue samples, the review of detailed and semi-detailed soil studies, and the establishment of soil nutrient reserves. They also define critical nutrient levels, balance indices, and the quantities of nutrients required to design a balanced fertilization program. This ensures that fertilization strategies are based on scientific analysis and tailored to the specific conditions of each plantation.</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>The fertilization program itself involves calculating leaf mass, determining the nutritional balance index, and quantifying the elements extracted per unit of production. It also emphasizes the selection of economically viable fertilizer sources, aligning agronomic needs with cost efficiency. La Cartuja supplements these internal processes with external consulting, as evidenced by reports prepared in May and July, which provide additional expertise in nutritional management.</p> <p>Finally, each company has its fertilization plan available for 2025. Sicarare has a comprehensive Fertilization Plan 2025. La Cartuja has prepared plans for the first and second fractions of 2025. Distrimora has its Plan 2025. Together, these documents and plans demonstrate a structured, evidence-based approach to oil palm nutrition and fertilization across the three organizations.</p>	
7.4.2	<p>Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.</p>		<p>The Oil Palm Nutrition Instruction Manuals and Procedures establish that soil physical-chemical characterization must be conducted at least every three years, or more frequently if required.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement</p>

			<p>Soil analyses are performed by Tecnopalma, Cenipalma's laboratory, which evaluates macro and micro elements, organic matter, and other physical properties, as well as the interactions among elements.</p> <p>At Sicarare, soil analyses were completed in April 2022 and February 2025; at La Cartuja in June 2023 and May 2025; and at Distrimora in February 2024 and February 2025.</p> <p>In addition, foliar analyses are carried out annually by Tecnopalma. At Sicarare, plant tissue analyses were conducted in January 2024 and January 2025; at La Cartuja in February 2024 and February 2025; and at Distrimora in February 2024 and February 2025. These systematic evaluations ensure ongoing monitoring of soil and plant nutrition across the three plantations.</p>	<input type="checkbox"/> Not Applicable (justification required)
7.4.3	<p>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>		<p>Sicarare, La Cartuja, and Distrimora have established technical documents and procedures for oil palm nutrition, focusing on nutrient recycling through the use of plant residues and oil mill by-products.</p> <p>Sicarare applies sludge and rachis according to annual plans, with 724,660 kg of sludge and 12,719.5 kg of rachis in</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>2024, and 104,700 kg of sludge with 1,673.72 kg of rachis in 2025.</p> <p>La Cartuja monitors rachis applications, recording 7,441 kg in 2024 and 3,230.70 kg in 2025, supported by plot-specific maps and transport instructions using mules and cable systems.</p> <p>Distribimora applies larger volumes of rachis, totaling 12,960 kg in 2024 and 15,230 kg in 2025.</p> <p>Together, these practices demonstrate a structured approach to recycling nutrients within the agro-ecosystem, ensuring sustainable management of palm residues and by-products.</p>	
7.4.4	Records of fertiliser inputs are maintained.		<p>The fertilizer application records highlight distinct practices across the three companies. Sicarare documented two treatments in 2025: a Mixed 8-3-26-5 formula applied to 1,400 palms in the Campo Grande 12 plot in May, and Borax applied to 750 palms in the Cacao 3 plot in August. La Cartuja, under reported earlier applications in 2024, including DAP (batch C-2) distributed across 72 lines in late May and SAM (batch B-3) applied to 62 lines just days before. Distribimora, under recorded Grado Palmero (batch A-6) applied to 714 palms out of 1,400 in mid-August</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>

			2025, and KCL (batch A-3) applied to 1,982 palms out of 402 earlier that same month.	
Criterion 7.5:				
Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		<p>Soil Studies in Sicarare, Pororó, and Tamacá:</p> <p>Detailed and semi-detailed studies of palm soils in Sicarare, Pororó, and Tamacá revealed that slopes in cultivated areas range between 0–3%. No soils with high organic matter content or peat soils were identified. Two distinct zones were observed: one with elevated sodium levels and another with low sodium presence.</p> <p>An assessment of high conservation values for oil palm cultivation by Sicarare S.A.S. in Agustín Codazzi, Cesar, determined that Sicarare contains a high-slope area (greater than 25°). This zone was designated as an AVC, meaning it is excluded from cultivation to preserve its ecological integrity.</p> <p>Palmeras de la Cartuja Soil Suitability:</p> <p>A 2014 study of soils in Palmeras de la Cartuja, at a scale of 1:10,000, found no steep slopes. Slopes between 0–2%</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>showed limitations due to nutrient imbalances, including high calcium saturation, low potassium, phosphorus, and sulfur availability, moderate salinity with sodium sulfates, and soil compaction.</p> <p>Distrimora Soil Conditions: Distrimora soils do not contain peat or steep slopes. However, they exhibit macro- and microelement imbalances that affect cultivation suitability.</p> <p>Soil Management Practices: To address chemical and physical limitations, plantations have implemented soil management strategies. These include the application of amendments and organic matter, such as empty fruit bunches (EFB), to improve fertility and structure.</p> <p>Sicarare has the Good agricultural practices to prevent soil erosion, compaction, and deterioration Instruction, Fragile Soil Management Instruction and the Sodic Soil Management Instruction.</p>	
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7.5.2	There is no extensive replanting of oil palm on steep terrain.		<p>The soils of Sicarare, Cartuja and Distrimora show slopes between 0 and 3%, suitable for oil palm cultivation. In Sicarare, a steep slope area greater than 25° has been classified as High Conservation Value (HCV), so no cultivation is allowed there, and field surveys confirm no replanting. Supporting evidence includes planimetry, geomorphological, pedological, topographic, and soil association maps, as well as management group maps produced between 2007 and 2014.</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>Not Applicable. The companies have no new planting, and the crop soils of Sicarare, Cartuja and Distrimora show gentle slopes between 0 and 3%. In Sicarare, a steep slope area has been classified as High Conservation Value (HCV), meaning no cultivation is permitted, and both documentary verification and field surveys confirm that no new planting has occurred. Evidence supporting these findings includes planimetry, geomorphological, pedological, topographic, soil association, and management group maps produced between 2007 and 2014.</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)

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.		Not Applicable. The companies have no new planting, and the crop soils of Sicarare, Cartuja and DISTRIMORA show gentle slopes between 0 and 3%. In Sicarare, a steep slope area has been classified as High Conservation Value (HCV), meaning no cultivation is permitted, and both documentary verification and field surveys confirm that no new planting has occurred. Evidence supporting these findings includes planimetry, geomorphological, pedological, topographic, soil association, and management group maps produced between 2007 and 2014.	<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)
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		Not Applicable. The companies have no new planting, and the crop soils of Sicarare, Cartuja and DISTRIMORA show gentle slopes between 0 and 3%. In Sicarare, a steep slope area has been classified as High Conservation Value (HCV), meaning no cultivation is permitted, and both documentary verification and field surveys confirm that	<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)

			no new planting has occurred. Evidence supporting these findings includes planimetry, geomorphological, pedological, topographic, soil association, and management group maps produced between 2007 and 2014.	
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		Not Applicable. The companies have no new planting, and the crop soils of Sicarare, Cartuja and Distrimora show gentle slopes between 0 and 3%. In Sicarare, a steep slope area has been classified as High Conservation Value (HCV), meaning no cultivation is permitted, and both documentary verification and field surveys confirm that no new planting has occurred. Evidence supporting these findings includes planimetry, geomorphological, pedological, topographic, soil association, and management group maps produced between 2007 and 2014.	<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)
Criterion 7.7:				
No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		The companies do not have any new plantings or peat land. All plantings were done before November 15, 2018.	<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)
7.7.2	<p>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>		<p>Sicarare has made a declaration to the RSPO secretary about the non-existence of peat soils in its operations. The report was made to the GHG unit by e-mail on 03/31/2020 and The RSPO acknowledgement e-mail was sent on 1/04/2020. This report includes the areas of Palmas Sicarare and Palmeras de la Cartuja.</p> <p>The second presentation of the RSPO peat inventory was sent via Google forms on October 7, 2024. This report includes Distrimora.</p> <p>The LUC Studies show that there are no reported peat areas within the properties.</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)
7.7.2 (C)	<p>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>		<p>N.A. The companies have determined the absence of peat in the soils of the farms.</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.		N.A. The companies have determined the absence of peat in the soils of the farms.	<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)
7.7.4 (C)	A documented water and ground cover management programme is in place.		N.A. The companies have determined the absence of peat in the soils of the farms.	<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)
7.7.5 (C)	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.		N.A. The companies have determined the absence of peat in the soils of the farms.	<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)

	<p>PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions 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>			
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7.7.6 ©	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</i> ', version 2 (2018) and associated audit guidance.		N.A. The companies have determined the absence of peat in the soils of the farms.	<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)
7.7.7 (C)	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.		N.A. The companies have determined the absence of peat in the soils of the farms.	<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)

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>Sicarare holds several permits for the use of groundwater and surface water for both its oil mill and agricultural operations. Compliance is demonstrated through concession documents, annual reports, and Water Efficiency and Conservation Programs (PUEAA). The company monitors and reports water consumption for each well, submits mandatory self-declarations to the environmental authority, and pays the Water Use Tax (TUA). Supporting evidence includes multiple groundwater and surface-water concessions, annual PUEAA compliance reports, monthly flow-measurement records, water-volume reporting forms, and the self-declaration submitted in early 2025.</p> <p>La Cartuja holds a groundwater-use concession granted to Palmeras de la Cartuja S.A.S. The company maintains an irrigation water analysis, a Water Saving and Efficient Use Plan, and updated irrigation and drainage monitoring and management plans. Technical documentation includes an irrigation system design for 289 hectares, a maintenance invoice 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>wells, and monthly water-consumption monitoring for wells 1 through 4. The company also provides proof of payment of the Water Use Tax (TUA) for 2024.</p> <p>Distrimora holds a groundwater-use concession and has a Water Efficiency and Conservation Program developed for the Los Alacranes farm, along with an annual PUEAA follow-up report. The company records monthly irrigation-water consumption and maintains technical evidence such as a groundwater analysis, payment of the Water Use Tax (TUA), a technical well report, a maintenance budget for the irrigation well, and a micro-sprinkler irrigation system design for 63.36 hectares.</p> <p>All companies supply drinking water to workers through the purchase of large water bottles. Facility inspections and worker interviews confirmed free and consistent access to potable water.</p>	
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7.8.2 (C)	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>Sicarare and La Cartuja has Instructions for the delimitation and management of waterways, buffer strips, and connectivity corridors. For both companies, it is evident that the palm trees located within the water protection zone are clearly demarcated, and it can be seen that no chemical fertilizers or pesticides have been applied.</p> <p>Distrimora complies with the provisions stipulated by the High Conservation Value Study. In the case of Distrimora, it is evident that the buffer zones of the water bodies do not have palm cultivation, as these properties are not intended for such activity. The signage of the area, respect for the distances defined by the HCV, and reforestation are evident.</p> <p>The reforestation report evidenced the planting of 1,275 trees, which was carried out in three stages.</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)
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		The oil mill holds authorization for the discharge of treated non-domestic wastewater, which includes defined conditions for flow rate and treatment processes. Evidence was found of the submission of the compliance report for the first half of 2025 to the environmental	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

			<p>authority. Documentation was also identified regarding an approved modification to the discharge authorization due to changes in the treatment system associated with the installation of a biogas collection system. Laboratory analysis of non-domestic wastewater at the outlet of the STARI industrial treatment wetlands confirmed compliance with the maximum allowable parameters established by environmental regulations. Reported values included BOD and COD concentrations within permitted limits.</p>	<input type="checkbox"/> Not Applicable (justification required)
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		<p>The company has a daily production report and a water consumption management indicator for processed fruit, which shows that by December 31, 2024, a total of 107,112.35 tons of FFB processed and a total of 96,833 m³ of water consumed, with a ratio of 0.90 m³/MT FFB, showing a reduction compared to the previous year (2023), which had a ratio of 0.97 m³/MT FFB.</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 7.9:

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.		<p>Sicarare has implemented an Energy Saving and Efficient Use Plan that establishes activities and controls across its facilities to promote efficient energy use. The plan includes diagnostics of lighting systems, steam generation and cogeneration, ventilation, power plants, and fossil fuel use. Preventive and corrective maintenance is carried out through technical data sheets, work orders for equipment and lighting, and inspection routes for mechanical and electrical systems. In terms of consumption, Sicarare reported 2,274,894 kWh of energy use in 2024 and 1,439,020 kWh as of July 2025. Fossil fuel use included 178,292.5 gallons of ACPM and 2,256.4 gallons of gasoline in 2024, with ACPM reduced to 114,031.3 gallons by mid-2025. Current projects include the construction of a waterproofing system for an anaerobic lagoon, a biogas treatment plant to power two Caterpillar biogenerators and a combustion system, electrification of wells in the Tamaca area, and support for smallholders with biodigesters in Iberia to produce cooking gas.</p> <p>La Cartuja has also adopted an energy-saving plan aimed at efficient energy use</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>and reducing emissions. Its measures include managing electrical resources, monitoring consumption, and implementing energy-saving practices. Evidence shows solar energy systems installed in two of four irrigation wells, alongside maintenance records for agricultural equipment and fossil fuel use. Energy consumption was 167,361 kWh in 2024 and 180,334 kWh as of August 2025. Fossil fuel use included 389.5 gallons of ACPM and 1,330.7 gallons of gasoline in 2024, with reductions to 284 gallons of ACPM and 907.5 gallons of gasoline by August 2025.</p> <p>Distribimora has an energy-saving plan that emphasizes diagnostics of lighting, air conditioning, and irrigation pump systems, while tracking energy and fuel indicators. Consumption data shows 100,394 kWh of energy use in 2024 and 114,186 kWh as of August 2025. Fossil fuel use included 1,961 gallons of ACPM in 2024, reduced to 1,500 gallons by August 2025.</p>	
<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	GHG emissions are identified and		The three companies have established	<input checked="" type="checkbox"/> Conform

(C)	<p>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>actions to reduce greenhouse gas (GHG) emissions. They monitor sources such as fossil fuel use, electricity, fertilizers, and palm oil mill effluent (POME) through the Palm GHG calculator, which has been reviewed against company databases and approved.</p> <p>The 2024 Sustainability Report published by Sicarare https://extractorasicarare.com/informe-de-sostenibilidad-2024/ highlights the monitoring results and mitigation actions, including the construction of a biogas capture system. Sicarare also maintains a plan for reducing atmospheric emissions, focusing on oil mill and plantation activities such as the operation and maintenance of emergency plants, irrigation machinery, agricultural machinery, and boilers. Evidence shows that boiler maintenance work orders are scheduled for 2025.</p> <p>Current projects include a construction of a waterproofing system for an anaerobic lagoon, along with a biogas treatment plant to supply two Caterpillar biogenerators and a combustion system. Additionally, there is a proposal to electrify wells in the Tamaca area.</p> <p>La Cartuja has implemented an energy-</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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			<p>saving and efficiency plan, with evidence of solar energy systems installed in two of four irrigation wells. Records also show maintenance of agricultural equipment and monitoring of fossil fuel and electricity consumption.</p> <p>Distrimora contributes consolidated data for GHG calculations using the Palm GHG calculator and conducts preventive maintenance on its sole truck used for transporting fresh fruit bunches (FFB).</p>	
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).		Not Applicable, Companies do not have 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)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		<p>The companies have identified significant pollutants through their respective environmental management plans and databases. Sicarare, La Cartuja, and Distrimora have each established frameworks to reduce atmospheric emissions.</p> <p>For plantations, the defined actions focus on preventive maintenance of machinery and equipment, the proper use of fertilizers, and reducing fuel</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>consumption. Compliance with indicators (9.1 and 7.10.1) confirms that these measures are being implemented. At the oil mill, regular analyses of air quality and atmospheric emissions from the boiler are carried out to ensure environmental standards are met.</p> <p>A technical report on air quality, conducted by GlobalBild in the area surrounding Extractora Sicarare in Agustín Codazzi, Cesar, measured particulate matter levels. Values fall within the permissible limits established by Colombian Resolution 2254 of 2017.</p> <p>Another technical report, assessed atmospheric emissions from Boiler 3 at Extractora Sicarare. These results comply with the permissible limits set by Colombian Resolution 909 of 2008.</p>	
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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.		<p>Palmas Sicarare S.A.S issued a communication on September 5, 2023 prohibiting hunting, fishing, and burning, with violations subject to disciplinary or legal action; Palmeras de la Cartuja</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

			<p>S.A.S enforces a No Burning Policy, last revised in July 2025, confirming that burning is not used as a method of land preparation; and Distrimora Ltda., through its Integrated Management System Policy (August 11, 2023), prohibits employees from initiating fire in natural spaces.</p> <p>Field visits to all three companies verified compliance, with no evidence of fire use for land preparation, as corroborated by workers.</p>	<input type="checkbox"/> Not Applicable (justification required)
7.11.2	<p>The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.</p>		<p>The certification unit has established an emergency and contingency plan that defines guidelines for the prevention of risks, preparedness, and response to potential emergency situations within its operations.</p> <p>The plan includes a vulnerability analysis that assesses possible emergency events based on their probability of occurrence, the capacity for prevention and control, and the difficulty of responding to them. Based on this evaluation, emergencies are categorized as low, medium, or high vulnerability.</p> <p>An organizational structure for emergency response has been defined, assigning roles and responsibilities to management personnel, support</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>coordinators, and operational response teams. This structure includes internal emergency brigades and search and rescue teams, as well as coordination mechanisms with external entities such as the Police, Fire Department, Civil Defense, and Red Cross when required.</p> <p>The plan also establishes a general emergency response procedure that includes confirmation of the emergency, activation of a command center, classification of the emergency level, coordination with external agencies if necessary, and implementation of evacuation procedures following established routes.</p> <p>Additionally, the certification unit has emergency response equipment available on-site, including fire extinguishers, a firefighting water network with a motor pump, hoses, nozzles, and basic firefighting tools.</p>	
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		<p>The certification unit has developed a comprehensive strategy for emergency prevention and fire control that includes community training, awareness campaigns, and collaboration with other organizations.</p> <p>Training sessions were conducted 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)

			<p>strengthen local response capacity, including the preparation of community members to act as forest firefighters and the delivery of equipment to support immediate action. Community emergency plans were also established in areas considered most at risk, providing guidelines for prevention, response, and coordination with external actors.</p> <p>In addition, a mutual aid committee was formed with neighboring companies to improve regional emergency preparedness. This committee agreed on actions such as updating emergency plans, training personnel, sharing resources, and conducting joint drills.</p> <p>External stakeholders confirmed awareness of these actions and reported participation in training activities, highlighting the company's collaboration in fire prevention and emergency response.</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>The Land Use Change Analysis (LUCA) conducted in 2017 by BioAp for Sicarare and La Cartuja covered a total of 4,622 hectares. Within this area, the study determined a compensation responsibility of 123.6 hectares and identified 10.64 hectares requiring remediation. This remediation corresponds to 9.07 hectares of riparian strip and 1.57 hectares across four riparian zones where oil palm is the dominant vegetation cover.</p> <p>In contrast, the LUCA prepared in 2023 by BioAp for Distrimora encompassed 299.16 hectares. The findings showed that there is no conservation</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>responsibility and no environmental remediation required for this area.</p> <p>Complementing these analyses, BioAp also prepared the Study of High Conservation Values (HCV) for Oil Palm Cultivation in 2021, commissioned by Sicarare S.A.S. This study covered the plantations of Palmas Sicarare and Palmeras de La Cartuja. Additionally, BioAp produced the HCV Assessment Report for DISTRIMORA Ltda. in March 2023.</p>	
7.12.2 (C)	<p>HCVs, HCS forests and other conservation areas are identified as follows:</p> <p>a) For existing plantations with an HCV 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.</p>		<p>Two High Conservation Value (HCV) studies have been conducted for oil palm cultivation. The first was prepared by BioAp in 2021 for Sicarare S.A.S, covering the Palmas Sicarare and Palmeras de La Cartuja estates, with a total area of 4,621.79 hectares. The second was completed in March 2023 by BioAp for DISTRIMORA Ltda., covering 299.16 hectares.</p> <p>In the social section, both studies relied on stakeholder consultation. This process included formal and semi-structured interviews, participatory workshops, and social mapping. The stakeholders consulted comprised local communities, government institutions, and company workers.</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>For the environmental section, the methodology combined literature reviews and secondary data analysis with geographic information assessments. Field verification was also conducted, applying the Rapid Ecological Assessment (REA) to validate ecological conditions and conservation values.</p>																														
			<table border="1"> <thead> <tr> <th colspan="3">Summary of HCV Assessment Results</th> </tr> <tr> <th></th> <th>Sicarare / La Cartuja</th> <th>Distrimor a</th> </tr> </thead> <tbody> <tr> <td>HCV 1</td> <td>Presents</td> <td>Presents</td> </tr> <tr> <td>HCV 2</td> <td>Potencial</td> <td>Absent</td> </tr> <tr> <td>HCV 3</td> <td>Presents</td> <td>Presents</td> </tr> <tr> <td>HCV 4</td> <td>Presents</td> <td>Presents</td> </tr> <tr> <td>HCV 5</td> <td>Presents</td> <td>Absent</td> </tr> <tr> <td>HCV 6</td> <td>Presents</td> <td>Absent</td> </tr> <tr> <td>HCV Area/Sites within the MU</td> <td>261,92 ha</td> <td>21,65 ha</td> </tr> <tr> <td>HCV management areas within the MU</td> <td>261,92 ha</td> <td>26,84 ha</td> </tr> </tbody> </table>	Summary of HCV Assessment Results				Sicarare / La Cartuja	Distrimor a	HCV 1	Presents	Presents	HCV 2	Potencial	Absent	HCV 3	Presents	Presents	HCV 4	Presents	Presents	HCV 5	Presents	Absent	HCV 6	Presents	Absent	HCV Area/Sites within the MU	261,92 ha	21,65 ha	HCV management areas within the MU	261,92 ha	26,84 ha
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			<p>HCV 1 – Species and Protected Areas</p> <ul style="list-style-type: none"> - Sicarare and La Cartuja: Present. Overlaps with a protected mountain range containing sensitive ecosystems. RAP, ecologically important, endemic, and migratory species were recorded. - DISTRIMORA: Present. Gallery and riparian forests provide critical habitats, with RAP, endemic, and migratory species identified. <p>HCV 2 – Landscape Connectivity</p> <ul style="list-style-type: none"> - Sicarare and La Cartuja: Potential. Located near a tropical forest complex, requiring conservation of forest patches to maintain ecosystem continuity. - DISTRIMORA: Absent. <p>HCV 3 – Threatened Ecosystems</p> <ul style="list-style-type: none"> - Sicarare and La Cartuja: Present. Tropical dry forest identified within the properties, a highly threatened ecosystem with limited representation in the Americas. - DISTRIMORA: Present. Influence areas contain ecosystems classified as Critically Endangered (CR). <p>HCV 4 – Ecosystem Services</p>	
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			<ul style="list-style-type: none"> - Sicarare and La Cartuja: Present. Rivers, tributaries, and steep slopes provide water regulation and erosion control services. - Distrimora: Present. Water protection and regulation zones identified. <p>HCV 5 – Community Use of Natural Resources</p> <ul style="list-style-type: none"> - Sicarare and La Cartuja: Present. Indigenous communities use water sources and forest coverage for cultural practices, including fishing, hunting, and plant collection. - Distrimora: Absent. <p>HCV 6 – Cultural and Historical Significance</p> <ul style="list-style-type: none"> - Sicarare and La Cartuja: Present. Territories of historical and cultural importance and sacred sites for indigenous peoples were identified. - Distrimora: Absent. 	
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		Not Applicable. No new land clearing after 15 November 2018	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

	and take into account wider landscape-level considerations.			<input checked="" type="checkbox"/> Not Applicable (justification required)
7.12.3 (C)	<p>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 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>The companies' High Conservation Value (HCV) studies did not identify any High Forest Cover Landscapes (HFCLs) within the assessed areas. The dominant vegetation cover in Palma Sicarare and Palmeras de La Cartuja is oil palm, occupying 3,522.83 hectares. Other land covers include secondary vegetation, mosaics of pastures and natural areas, gallery and riparian forests, open areas without vegetation, aquatic vegetation, artificialized territories, lagoons, open low forests, open shrublands, clean pastures, dense flooded grasslands, dense shrublands, and dense grasslands, each with smaller surface areas.</p> <p>In the DISTRIMORA Management Unit, land use is primarily clean pastures (46.68%), followed by oil palm (20.48%), wooded pastures (15.14%), corn crops (9.19%), gallery and riparian forests (5.05%), wetlands (2.72%), and artificial areas (0.74%).</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>HCV area 6 in Sicarare is located outside the study units. Its management requires coordination with the Iroka Indigenous Reserve. To address this, the company has developed and implemented a Community Relations Manual, ensuring passage through the land and respect for customary rights within the territory.</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 consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p>		<p>The High Conservation Value (HCV) studies include management and monitoring plans developed according to the results obtained. These studies were conducted through a consultation process with stakeholders, using formal and semi-structured interviews, participatory workshops, and social mapping. Stakeholders consulted comprised local communities, government entities, and workers, and the consultations highlighted key socio-environmental issues.</p> <p>The management plans were adapted to the specific context of each company, and a range of activities have been implemented. It is noted that the most recent follow-up for all three companies took place in 2025.</p> <p>The management and monitoring activities include:</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>

			<ul style="list-style-type: none"> • Minimization of chemical pesticide use. • Establishment of buffer zones in riparian areas. • Differentiated management of agrochemicals and fertilizers in riparian protection zones. • Monitoring of fauna and flora. • Active and passive reforestation. • Marking of HCV areas. • Implementation of no hunting and no fishing policies. • Training programs. • Solid and hazardous waste management plans. • Water monitoring. • Participation actions with indigenous communities. 	
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 company has established a formal document on the negotiation of land rights, both legal and customary, last updated in 2020. The communities identified in the HCV/AVC studies include Iberia, Llerasca, Casacará, Trocha Palizada, and the Yukpa tribe.</p> <p>In 2022, the company implemented a Manual for Intercultural Dialogue and Relations with the Yukpa people, signed jointly with palm oil companies in the region. However, in 2024, the Yukpa</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>authorities declared that their only engagement with the companies would be through the exercise of their right to prior consultation. Consequently, they did not participate in activities organized by the companies, such as updates to socio-environmental impact assessments or community panels.</p>	
7.12.6	<p>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.</p>		<p>Palmas Sicarare S.A.S</p> <p>On September 5, 2023, Palmas Sicarare S.A.S issued a communication to all workers, contractors, and visitors prohibiting hunting, fishing, and burning activities. Violations are subject to disciplinary and/or legal proceedings. The company presented the HCV Monitoring Report prepared by BioAp in March 2025 and the Monitoring Report on water rounds, connectivity strips, and environmental compensation areas in April 2025, marking five years since the demarcation of differentiated management zones. These reports identify forest species, their growth, coordinates, and number of individuals, and include comparative images of protected area connectivity.</p> <p>Records include:</p> <ul style="list-style-type: none"> - Forest characterization of vegetation cover, updated August 15, 2025. 	<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"> - Rescue of wild species, with 5 records in 2025 and 8 in 2024. - Wildlife sightings using camera traps. - Indicator of wildlife sightings, showing 94 sightings: 2 of threatened species and 92 of non-threatened species. - Record of hunters: one illegal hunting incident in late 2024, reported to security, which reinforced patrols in wetland areas. No incursions were reported in the first half of 2025. <p>Palmeras de la Cartuja S.A.S</p> <p>The Code of Business Ethics, updated August 5, 2025, strictly prohibits hunting, fishing, and gathering species on company premises, with penalties for violations. The August 2025 Environmental Report and Round Water Monitoring highlighted native flora growth in buffer zones and improved connectivity through satellite imagery. Fauna evidence was documented through camera trap photographs, worker observations, and wildlife sightings for 2025.</p> <p>Distribimora Ltda.</p> <p>Distribimora Ltda. maintains an Integrated</p>	
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			<p>Management System Policy (August 11, 2023) prohibiting indiscriminate felling of native species. Employees are required to support reforestation and biological corridor protection activities. Hunting and fishing are prohibited, and violators are prevented from removing animals and reported to authorities. If employees are involved, disciplinary processes are initiated.</p> <p>The HCV Monitoring Register was updated on August 26, 2025, and the Wildlife Sighting form recorded 19 entries for 2025.</p>	
7.12.7	<p>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.</p>		<p>The HCV studies conducted across the three companies include management and monitoring plans developed based on results obtained. It is evident that the last follow-up for all three companies was carried out in 2025.</p> <p>Palmas Sicarare S.A.S</p> <p>Monitoring activities included surface waters in La Europa, La Fe, Oro Blanco, Bocatoma Tamaca, and Caño Palmares. The company also participated in the project “Management for the development of a complementary conservation strategy aimed at the</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>protection, conservation, and sustainable management of the environment and renewable natural resources in the village of La Iberia, municipality of Agustín Codazzi - Cesar”, in collaboration with Corpocesar and the National Hydrocarbons Agency. Renewal of laminated HCV signs was documented.</p> <p>The HCV Monitoring Report prepared in March 2025 and the Monitoring Report on water rounds, connectivity strips, and environmental compensation areas in April 2025 identified forest species, their growth, coordinates, and number of individuals. Comparative images demonstrated improved connectivity of protected areas. Records also show forest characterization, rescues of wild species, and wildlife sightings through camera traps. Out of 94 sightings, two involved threatened species and 92 non-threatened species. In late 2024, an incident of illegal hunting was detected, prompting reinforced surveillance in wetland areas. No incursions were reported during the first half of 2025.</p> <p>Palmeras de la Cartuja S.A.S The August 2025 Environmental Report</p>	
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			<p>and Round Water Monitoring highlighted the growth of native flora in buffer zones and improved connectivity, supported by satellite imagery. Evidence of fauna was documented through camera trap photographs, worker observations, and wildlife sightings.</p> <p>Reforestation efforts were recorded with the planting of 100 trees in the water catchment area on May 10, 2025.</p> <p>Distribimora Ltda.</p> <p>Distribimora Ltda. reported the planting of 1,275 trees in three stages as part of its reforestation program. The latest HCV Monitoring Register was updated in August 2025, and wildlife sightings recorded 19 entries for the year.</p> <p>Field visits across the three companies confirmed the presence of identification signs for HCV areas and the demarcation of riparian zones. Compliance with the pesticide use reduction plan and the solid and hazardous waste management plan was also evident, as verified through established indicators</p>	
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<p>7.12.8 (C)</p>	<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>There are evidences of deficiencies in in the submission of Annex 9 - Remediation and Compensation Monitoring Report Template</p> <p>Although the company has carried out the activities in the remediation and compensation plan, there is no evidence that the Monitoring Report Template - Annex 9 has been sent to the RSPO for the period evaluated. The last submission was made on August 31, 2024, covering the monitoring period from 2020 to August 2024.</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>
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6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1	The communities highlight the support and contributions received, the good relationship with the company, and the projects developed with the AC Foundation.
2	The workers stated that the three companies provide adequate employment conditions and that they feel listened to.
3	During consultations with internal stakeholders, committee members demonstrate knowledge of their roles, activities, and the importance of each committee.
4	Commitment to measures to reduce energy consumption and atmospheric pollutants with large-scale projects such as the installation of solar panels for irrigation systems in Palmas La Cartuja and the installation of a biodigester system at Extractora Sicarare.
5	Support for the community with the installation of artisanal biodigesters.
6	Commitment to the care and protection of the AVC areas and waterways of Palmas de Sicarare, Palmas de la Cartuja, and DISTRIMORA.
7	Implementation of biological corridors and planting of native species.
8	The responsiveness and attention of the DISTRIMORA management system auditor is noteworthy.
9	Opening of the SIG internal audit position to support outgrowers by Sicarare.
10	The organized management of information and the ease of traceability within the supply chain are noteworthy, allowing for clear and timely verification of the origin, flow, and destination of products.
11	Operational staff demonstrate solid knowledge of their role and understanding of the supply chain models implemented by the company. In addition, they have the ability to explain them clearly, which demonstrates ownership of the processes.
12	Clear information, building trust among customers and stakeholders regarding the robustness of the non-conforming product control system

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	0	0	0	0
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	0	2.1.2	0	1
Principle 3: Optimise productivity, efficiency, positive impacts and resilience (Includes IP and/or MB Module)	3.6.1 (C)	0	0	1
Principle 4: Respect Community and Human Rights and Deliver Benefits	0	0	4.2.3	1
Principle 5: Support Smallholder Inclusion	0	0	0	0
Principle 6: Respect Workers Rights and Conditions	0	0	0	0
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	7.1.1 (C) 7.2.2 (C) 7.12.8 (C)	0	0	3
Certification Systems Document	0	0	0	0
Total	4	1	1	6

Nonconformity(ies) Issue in this Audit

Indicator Number	2.1.2
Nonconformity Number	2025-1
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	05.09.2025
Nonconformity Issued To <i>(when more than one site/member):</i>	
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	P&C 2018 IN COLOMBIA 2021 2.1.2 A documented system is in place to ensure legal compliance. This system has a mechanism to track changes in the law and also includes a list and evidence of legal due diligence for all third-party contractors, recruitment agencies, service providers, and labor contractors.
Nonconformity Statement: There is no evidence of due legal diligence on the part of some of the third parties contracted.	
Evidence: Contractor CARIMAR (Physical Security) During the document review related to due diligence aspects of legal compliance for the contractor Carimar, the following inconsistencies were found: Medical examination for carrying weapons: A worker employed by the company since August 15, 2025, does not currently have a SIMETRIC medical examination (certificate of physical and mental fitness for the possession and carrying of firearms, required by Law 1539 of 2012). Employment contracts with inconsistencies in type and duration: The contracts establish that they are fixed-term and for a specific job or task; however, clause FIVE - Term of the contract states that it will remain in force until the end of the security service at the assigned location, but may be terminated by either party, creating a contradiction regarding the true nature of the contract. In the case of one worker, the contract establishes a term from January 14 to March 14, 2025; however, there is no evidence of an addendum or extension to support its continuity. As of the date of the audit, the worker remains employed and performing security duties.	

Vacation pay:

For a worker who began vacation on August 25, 2025, payment was made on September 4, 2025, that is, outside the time frame established in Decree Law 1045 of 1978, Article 18, which states, "Payment must be made in advance of the start of the vacation."

Severance pays:

An employee was dismissed on April 15, 2025, but his severance pay was made on September 4, 2025. According to Article 65 of the Substantive Labor Code, severance pay must be paid immediately upon termination of the contract. In this case, there was a delay of approximately five (5) months, and the payment did not include retroactive pay for the months of delay.

Root Cause Analysis

In the monthly evaluations currently carried out on the company's permanent contractors, only the timing of salary payments (biweekly/monthly) is being reviewed, the salary earned by the contractor's employee (which must comply with the minimum wage), payments for additional work (overtime, surcharges, Sunday work, etc.), and a clear report of the additional work reflected on the pay slip (number of overtime hours, type of overtime, etc.). In addition, social security contributions are being requested and reviewed.

These monthly reviews explained above are being carried out because, in previous years, the RSPO audit detected findings related to these issues and the focus was directly on correcting these problems with the payments and pay slips of contractor personnel.

However, neither the goods and services procurement procedure nor any other SGI document documents the periodic monitoring of compliance with labor issues by permanent contractors, specifically vacation pay, staff settlements, employment contracts, and employment requirements for persons employed by the contractor.

Correction(s)

1. Request the certificate of physical and mental fitness for the possession and carrying of firearms from the contractor CARIMAR for the worker hired since August 15, 2025 (Deadline: September 20, 2025).
2. Provide feedback on the breach to the contractor, who must correct the contracts in relation to their duration and type and have them signed by the workers (Deadline: November 15, 2025).
3. Prepare and sign an addendum to the employment contract (November 15, 2025).
4. Provide evidence of the settlement of the worker who retired on April 5, 2025.

Corrective Action Implemented
(including any evidence submitted)

1. Include in the procurement procedure for goods and services the monitoring of permanent contractors to ensure compliance [II1] [NH2] with all legal labor obligations towards their workers. This includes frequencies, responsible parties, and records of this monitoring (Deadline 10/31/2025).
2. Disseminate the new version of the goods and services procurement procedure to the internal staff responsible for its implementation and to permanent service contractors (Deadline: 11/15/2025).
3. Update record GC-ST-FR-08 to include examinations

	<p>for carrying and possessing weapons and other specific requirements applicable to permanent contractors who are not currently identified therein. (Deadline 10/31/2025)</p> <p>4. Notify permanent contractors that periodic checks will be carried out to validate the employment component (contracts, vacation pay, settlements, etc.) (Deadline: 11/15/2025).</p> <p>5. Enhance the first periodic follow-up with contractors as established in the procedure (Deadline 12/15/2025)</p> <p>[I1]Who is responsible for implementing this procedure? Have these changes been communicated to those responsible and to the contracted parties?</p> <p>[NH2]The update to the procedure includes the positions responsible for performing this validation.</p>
Date of Response	18/11/2025
Audit Team Conclusion (including any evidence reviewed)	Action plan approved for implementation on 20/11/2025 This will be verified in the next follow-up audit
Status of Nonconformity	<input type="checkbox"/> Closed <input checked="" type="checkbox"/> Open
Date of Closure:	DD Mmm YYYY

Indicator Number	3.6.1
Nonconformity Number	2025-2
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	05.09.2025
Nonconformity Issued To (when more than one site/member):	
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	<p>P&C 2018 IN COLOMBIA 2021</p> <p>3.6.1 (C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.</p>

<p>Nonconformity Statement: The risks of some of the activities carried out at the DISTRIMORA plantation have not been assessed.</p>	
<p>Evidence: The certification unit has the document Hazard Identification and Risk Assessment Matrix (code: FRE-HSE-036 version 02) for all activities carried out on the DISTRIMORA plantation; however, it does not include the assessment of risks related to storage activities, the preparation of pesticide mixtures, and the storage and use of propane gas. In addition, the following situations were observed: - There is no eye wash station near the pesticide storage warehouse at the DISTRIMORA Ltda. plantation. - It was found that the propane gas cylinder used for food preparation is located in the dining area without the appropriate safety measures.</p> <p>Evidence:</p> <ul style="list-style-type: none"> - Hazard Identification and Risk Assessment Matrix (code: FRE-HSE-036 version 02 update date: 04/22/2025) - Tour of facilities - Interviews 	
<p>Root Cause Analysis</p>	<p>The matrix focused mainly on agricultural tasks, without a detailed review of complementary activities.</p> <p>Within the definition of hazard controls, the company had established that the existing shower could deal with any emergency involving splashes in the eyes, but this control was not properly documented in the matrix.</p> <p>The company implemented controls by securing the gas cylinders with chains and had the SDS available. However, the risk of improper handling of the valve had not been identified, so the necessary controls had not been established.</p>
<p>Correction(s)</p>	<ol style="list-style-type: none"> 1. Include in the hazard matrix the identification and assessment of risks related to storage activities, the preparation of pesticide mixtures, and the storage and use of propane gas (Deadline: October 15, 2025). 2. Share the new version of the hazard and risk identification with staff. (Deadline: October 20, 2025) 3. Purchase and install an eye wash station in the agrochemical storage area. (Deadline: October 20, 2025) 4. Relocate propane gas cylinders and install safety locks on valves to prevent tampering (10/20/2025).
<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<ol style="list-style-type: none"> 1. Include in the SGSST work plan and carry out a general review of the hazard matrix every six months with the participation of employees. (11/14/2025 – HSEQ Coordinator) 2. Provide training on the proper use of eye wash stations

	<p>(10/20/2025).</p> <p>3. Modify the procedure for the safe handling of agrochemicals to include the existence and use of eye wash stations in the event of accidents involving contact with agrochemicals in the pesticide and biological bedding mixture preparation area. (10/20/2025).</p> <p>4. Train personnel involved in the safe use of propane gas cylinders (10/20/2025).</p>
Date of Response	04/12/2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>The certification unit presented evidence of the implementation of corrections and corrective actions, which were reviewed:</p> <p>Presentation of the “Hazard Identification and Risk Assessment Matrix” (CODE: FRE-HSE-036 edition 02), which evaluates the activities of storage, preparation of pesticide mixtures, and storage and use of propane gas.</p> <p>A record of training in hazard and risk identification carried out on 10/18/2025 is presented: “Attendance and control of training and/or disclosures” (Code: FRE-GH-002 edition 02 date: 03/01/2024).</p> <p>Photographic evidence of the installation of the eye wash station in the pesticide storage room.</p> <p>Photographic evidence of the relocation of propane gas cylinders and the installation of valve locks</p> <p>SG-SST 2025 annual work plan (Code: FRE-HSE-029 edition 02) which includes the activity of reviewing and updating the risk assessment matrix.</p> <p>Training in the use of eye wash stations 10/29/2025 “Attendance and control of training and/or dissemination” (Code: FRE-GH-002 edition 02 date: 03/01/2024)</p> <p>Instruction manual “SAFE HANDLING OF CHEMICAL PRODUCTS” (code: PRO-GA-043 edition 02 date: 10/17/2025) is presented, which includes in section 10- Spills the use of eye wash stations when handling pesticides.</p> <p>Training in preventive safety measures for the safe use of propane gas 10/19/2025</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	04/12/2025

Indicator Number	7.1.1
Nonconformity Number	2025-4
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	05.09.2025
Nonconformity Issued To <i>(when more than one site/member):</i>	
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	P&C 2018 IN COLOMBIA 2021 IPM plans are implemented and monitored to ensure effective pest control.
Nonconformity Statement: Monitoring activities have not been implemented as defined in the integrated pest and disease management plan.	
Evidence: Verification of disease monitoring carried out at the Palmeras de La Cartuja company shows that disease monitoring is not being carried out in accordance with the frequency established in the Oil Palm Health Management Plan, code PC-DP-PL-01, version 4, June 2025: "Disease census - frequency 25 days": - Lot A1: no evidence of implementation in December 2024 and January 2025. - Lot E6: no evidence of implementation in October 2024 and January 2025. - Lot D-2A: no evidence of implementation in October 2024. Evidence: - Oil Palm Health Management Plan, code PC-DP-PL-01, version 4, June 2025. - Disease Treatment and Monitoring Report, January–December 2024 Disease Treatment and Monitoring Report, January–July 2025	
Root Cause Analysis	1.- Due to the exponential presence of the occurrence in the area of the disease "Bending and fracture of leaves in the upper third of the foliage" with the initial detection of the first 13 palms on December 12, 2023, reaching 2,380 palms affected by December 2024 and a cumulative total of 2,467

	<p>palms by August 2025, with 121 palms dead and suffering from mild, moderate, and severe damage by August 2025. The decision was made regarding disease monitoring to prioritize the treatment and follow-up of affected palms and new ones that appeared, emphasizing the most affected lots with the disturbance of “Bending and fracturing of leaves in the upper third of the foliage,” which was not updated in the pest and disease management plan.</p>
Correction(s)	<ol style="list-style-type: none"> 1. At the end of each day, in a joint meeting with the entire plant health team, the information recorded on the field forms for the corresponding activity will be reviewed, including the route tracker, using the portal for storing health information. (10/20/2025). 2. The plantation manager will review the log of the daily activity of the plot(s) visited, noting any relevant aspects. (10/20/2025).
Corrective Action Implemented <i>(including any evidence submitted)</i>	<ol style="list-style-type: none"> 1. Update the pest and disease management plan to include criteria for defining monitoring frequencies and the management to be implemented when incidence peaks occur that require the urgent allocation of human and technical resources to address them (10/31/2025). 2. Create a monthly monitoring indicator to ensure compliance with pest and disease monitoring in accordance with the phytosanitary management plan (10/15/2025). 3. The most relevant results of pest and disease monitoring will be presented in the monthly report submitted to management (10/15/2025). 4. Train technical workers in plant health in the application of field data collection. (10/15/2025)
Date of Response	04/12/2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>The certification unit presented evidence of the implementation of corrections and corrective actions, which were reviewed:</p> <p>A screenshot of the Agrimaneger software is presented, showing the georeferenced route taken during monitoring. The document “Daily Plant Health Report” (Code: PC-DP-FR-11 edition 02) is presented, recording the monitoring work carried out on the plantation.</p> <p>Phytosanitary management plan for palm cultivation (code: PC-DP-PL-01 edition 04) in section 5.2-Management of other phytosanitary risk factors, which defines the strategies to be implemented when there are high incidences of pests and/or diseases that require prioritization.</p> <p>Document “5.6. Follow-up on compliance with censuses and monitoring of pests and diseases in 2025” (no code) where the percentage of compliance with pest and disease monitoring for each of the lots is recorded; for the months of September and October, 100% compliance with</p>

	<p>scheduled monitoring is recorded.</p> <p>Documents "Field Report for Management" (no code) are presented for the months of September and October 2025, providing a summary of compliance with scheduled pest and disease monitoring.</p> <p>Training on filling out plant health information conducted on 09/04/2025 "attendance control" (code: PC-GH-FR-16 edition 03).</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	04/12/2025

Indicator Number	7.2.2
Nonconformity Number	2025-5
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	05.09.2025
Nonconformity Issued To (<i>when more than one site/member</i>):	
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	<p>P&C 2018 IN COLOMBIA 2021</p> <p>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.</p>
Nonconformity Statement: The quantities of active ingredient applied per hectare are not recorded.	
Evidence: Documentary review shows that pesticide applications are recorded in different documents for Palmas Sicarare, Palmeras La Cartuja, and DISTRIMORA Ltda. This includes information on the commercial name of the product, active ingredient, LD50, treated area, and dose of product applied; however, it does not include information on the amount of active ingredient applied per hectare. Evidence:	

<p>•Palmeras de La Cartuja: Record of Agrochemical Application in the Field, code PC-DP-FR-05 version 2 of TrimOut Product with dates from 06/08/2024 to 08/29/2024.</p> <p>•Palmas Sicarare: GEA Report Details of Herbicide Application on 04/09/2025, 04/25/2025, and 04/29/2025.</p> <p>•Distrimora: Control of Agrochemical Products, code FRE-GA-015 version 1 It also does not include information on the area treated.</p>	
<p>Root Cause Analysis</p>	<p>The companies had not identified the need to register the application by active ingredient, so the formats do not include the specific field to perform this calculation, in accordance with RSPO guidelines.</p> <p>The need had not been identified because the company has updated technical data sheets and safety data sheets, which include detailed information on the active ingredients and concentrations per product, and this information is used to train personnel who handle agrochemicals and compare it with the lethal doses of each ingredient (GC-ST-FR-86 Justification for the use of agrochemicals).</p>
<p>Correction(s)</p>	<p>1. Calculate the amount of active ingredient applied per hectare for the year 2025. (10/23/2025)</p>
<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<p>Palmas Sicarare:</p> <ol style="list-style-type: none"> 1. Request the inclusion in the GEA system of the calculation of the amount of active ingredient applied per batch, based on the information in the technical and safety data sheets for each product. (10/23/2025) 2. Update the application reports and management indicators for agrochemicals to include application by active ingredient. (11/10/2025) 3. Update the GC-GR-PL-03 pesticide use reduction plan to include information related to the registration of information by active ingredient. (10/31/2025) 4. Train personnel involved in the use of agrochemicals in the methodology for calculating the active ingredient dose based on the commercial product dose. (11/20/2025) <p>Distrimora</p> <ol style="list-style-type: none"> 5. Update the indicators and format for agrochemical control to include the concentration of active ingredient, Plant Health Technician (10/11/2025) 6. Train personnel involved in the use of agrochemicals in the methodology for calculating the dose of active ingredient based on the dose of the commercial product. (11/20/2025) <p>Cartuja</p> <ol style="list-style-type: none"> 7. Update the indicators and format for the application of agrochemicals in the field, including the concentration of the active ingredient, agronomist (11/10/2025). 8. Train personnel involved in the use of agrochemicals in the methodology for calculating the active ingredient dose based on the commercial product dose. (11/20/2025)

Date of Response	04/12/2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>The certification unit presented evidence of the implementation of corrections and corrective actions, which were reviewed:</p> <p>The “Report on the application of phytosanitary control products by active ingredient” (no code) is submitted for Sicarare palms.</p> <p>The document “Active ingredient concentration” (code: PC-GA-FR-36) is submitted for Palmeras De La Cartuja.</p> <p>The document “Management Indicator Monitoring” (code: FRE-GA-039 version 01) is submitted for Distrimora.</p> <p>Request #4513 is submitted for the inclusion of the calculation of the amount of active ingredient per hectare in the software.</p> <p>Screenshot of GEA software showing the inclusion of the active ingredient and the unit of measurement</p> <p>Report submitted using management indicator (GC-GG-FR-12 version 02) recording a monthly summary of the quantities of active ingredients applied per hectare each month.</p> <p>Pesticide use reduction plan (GC-GR-PL-03 version 04 date: November 2025)</p> <p>Training record dated 11/29/2025 document “Attendance control” (code: GC-SH-FR-01 edition 05 date: April 2024) for Sicarare palms</p> <p>For Distrimora LTDA Record “control of agrochemicals” (code: FRE-GA-015 edition 02)</p> <p>Document “management indicator monitoring” (code: FRE-GA-039 version 01)</p> <p>Training in the methodology for calculating active ingredient doses given at Distrimora date: 11/15/2025 document “Training and/or dissemination attendance and control” (code: FRE-GH-002 version 02 date: 03/01/2024)</p> <p>For Palmeras La Cartuja “Record of agrochemical application in the field” (code: PC-DP-FR-05 edition 04 date: September 2025) is presented.</p> <p>Evidence of training in completing the application record and in the methodology for calculating active ingredient doses is presented, training carried out on 09/13/2025 document “Attendance control” (code: PC-GH-FR-16 version 04 date: September 2025)</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	04/12/2025

Indicator Number	7.12.8
Nonconformity Number	2025-6
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	05.09.2025
Nonconformity Issued To <i>(when more than one site/member):</i>	
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	P&C 2018 IN COLOMBIA 2021 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.
Nonconformity Statement: Annex 9—Remediation and Compensation Monitoring Report Template—has not been submitted to RSPO.	
Evidence: Although the company has carried out the activities in the remediation and compensation plan, there is no evidence that the Monitoring Report Template - Annex 9 was sent to the RSPO for the period evaluated. The last submission was made on August 31, 2024, covering the monitoring period from 2020 to August 2024. Evidence: - Monitoring and Management Indicator Compensation Area 2025. - Monitoring Report Template - Annex 9 dated August 30, 2024. Email confirming receipt of Annex 9 by the RSPO dated September 2, 2024.	
Root Cause Analysis	The first follow-up report was submitted in August 2024, covering activities carried out from January 2019 to the date of the report. Therefore, it was decided that the next report could be submitted with a cut-off date of December 2025 and that from this report onwards, reports would cover full periods (calendar years), This would provide a report for 2024 and another for 2025.
Correction(s)	1. Submit Annex 9 with a cutoff date of December 2024 before the anniversary of the date of approval of the remediation and compensation plan (Responsible: Technical Assistant Manager, deadline: 10/23/2025).

Corrective Action Implemented <i>(including any evidence submitted)</i>	<p>1. Submit the report annually, with a cut-off date of December 31 of each year, no later than October 23 (Responsible: Technical Assistant Manager, deadline: 10/23/2025).</p> <p>2. Include in the checklist used in the internal P&C audit, the review of the annual submission of Annex 9 corresponding to the previous calendar year (Responsible: SGI Coordinator, deadline: 10/31/2025).</p>
Date of Response	04/12/2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>The certification unit presented evidence of the implementation of corrections and corrective actions, which were reviewed:</p> <p>Evidence of the submission of Annex-9 RSPO Compensation on 10/20/2025 is presented.</p> <p>“Annex-9 Monitoring Report Template” is presented for the period between January 1, 2024, and December 31, 2024.</p> <p>“Annex - RSPO P&C V2024 Compliance Checklist” is presented, which includes verification of the submission of Annex 9.</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	04/12/2025

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

Indicator Number	4.2.3
Opportunity for Improvement Number	2025-3
Date of Opportunity for Improvement Issued	05/09/2025
Opportunity for Improvement Issued To <i>(when more than one site/member):</i>	
Standard Reference	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.
Opportunity for Improvement Statement:	
The certification unit has defined a procedure for handling complaints and claims from external stakeholders. During the period evaluated, only verbal requests for support from communities were	

submitted, which were addressed within the established timeframes and verbally, in accordance with the defined procedures. It is not easy to trace these responses to requests.

8. 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		
3.3.2	2024-1	<p>There were deficiencies in the implementation of the mechanism for evaluating and monitoring operating procedures.</p> <p>The company has defined in the document Strategic Road Safety Plan of Palmas Sicarare code GC-GR-PL-04 that "As a mechanism to facilitate improvement, annual internal audit programs will be implemented to verify whether the activities contemplated in the plan are being carried out". However, in an interview with the personnel responsible for Health and Safety and through a review of documents, it was found that although the activities proposed in the plan have been implemented, the indicators defined in the plan are not being monitored, documented and updated. Likewise, this plan was</p>	<p>Create the indicator sheet for the activities of the Strategic Road Safety Plan and follow up during implementation, regardless of the continuity in updating the document.</p> <p>Update the characterization of the process including the PESV and associated indicators. Responsible: Chief of OSH/ OSH Assistant Deadline: October 15, 2024</p> <ol style="list-style-type: none"> 1. Develop and codify in the IMS a table of total OSHMS indicators, including those related to the PESV, in order to prevent them from being left out of the implementation. 2. Include the PESV indicators in the structure, process and result indicators established by the OSHMS. 	<p>The company presents the following evidence to close the non-conformity presented: * Updating of the process characterization sheet GC-GG-FR-14 Characterization of the OSH Management Process and its associated indicators. * Table of indicators GC-SH-FR-92 SGSST INDICATORS v1.xlsx that defines type of</p>	<p>The certification unit presented evidence of the implementation of corrections and corrective actions</p> <p>Closed</p>

		<p>not included in the internal audit conducted by the company from 05/20/2024 to 07/28/2024</p>	<p>3. Verify compliance with the provisions of the PESV in the 2025 internal audit.</p> <p>Responsible: Head of OSH/ OSH Assistant/ IMS coordinator Deadline: October 15, 2024</p>	<p>indicator (structure, process, result), name of the indicator, how it is measured, what is the goal, who is responsible, frequency of measurement, personnel who should know the result and interpretation. * Updating of the PESV STRUCTURE, PROCESS AND RESULT INDICATORS matrix GC-GG-FR-12 with the indicators mentioned in the previous item. Also considered are the indicators for traffic accidents oriented to personnel training, vehicle accident rate, rate of vehicles inspected,</p>	
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				frequency of traffic accidents, among others. The evidence is accepted and the non-conformity is closed on 10/21/2024.	
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Note: All minor non-conformities were closed in the previous audit.

Indicator No	Opportunity for Improvement Number	Opportunity for Improvement Statement:	Verification / Follow-up actions:
No applicable			

9. 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: N/A

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
	-	-	-	-	

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	Gender Committee	02/09/2025	Face to Face	<p>The certification unit has formed a Gender Committee, made up of representatives from the three plantations and the mill, established in February 2024. Currently, the committee is made up of six (6) members and has a defined work plan for the year 2025.</p> <p>Minutes of meetings supporting the committee's operations were found. In accordance with the established rules,</p>	No issues were raised.

				<p>the committee meets quarterly. For example, meetings held on February 19, 2025, and March 18, 2025, were verified, addressing issues such as training, dissemination of gender policy, implementation, and socialization of the work plan.</p> <p>Likewise, it was verified that the committee has carried out outreach and awareness-raising activities on gender-related issues, including those held on the following dates: September 3, 2024, August 14, 2024, and June 17, 2025.</p>	
2.	<p>COPASST</p> <p>Joint Committee on Occupational Safety and Health</p>	02/09/2025	Face to Face	<p>During the meeting with COPASST representatives from the mill and field, monthly activities, reports of unsafe conditions, and follow-up on commitments were reviewed.</p> <p>Members are elected by the workers and trained in their duties, which include monthly inspections of unsafe conditions and acts on the plantations and in the extraction plant.</p> <p>COPASST participates in investigations of workplace accidents, for example Record No. 004 of January 30, 2025; Record No. 005 of March 5, 2025;</p>	No issues were raised.

				The COPPAST members consulted demonstrate knowledge of the health and safety policies of the certification units, risks present in the workplace, use of PPE, and health and safety procedures.	
3	Workplace Coexistence Committee COCOLAB	02/09/2025	Face to Face	During the meeting with the Coexistence Committees of the La Cartuja, Distrimora, and Sicarare (plantation and mill) plantations, all committee members are aware of their duties and issues related to workplace harassment, investigation and handling of cases, conciliation plans, and follow up on proposed actions. Members were elected through votes held in 2025, Minutes of these meetings are available, for example: 04/08/2025, 07/22/2025, 03/31/2025, and 06/26/2025.	No issued were raised
4.	Employee representatives	02/09/2025	Face to Face	During consultations with workers' representatives, it is confirmed that these representatives are elected by the workers. Their main function is to consolidate workers' requests for the	No issue were raised

				meeting held with the general management of each plantation, for example, the construction of an additional sanitary unit in the mill facilities, a change in the type of PPE safety boots, and a change in the provision of work clothes.	
5.	Communities	03/09/2025	Face to Face	<p>During the consultation with the Community, it was stated that there had been no communication with the certification unit. An invitation was extended to the community to participate in training, which was accepted. At the same time, the community requested permission to hold meetings with plantation and mill workers to discuss environmental issues, at which point the certification unit ended communication.</p> <p>Additionally, the community is concerned about water use on the plantations, as they have been told that 152 million liters of water are used daily for irrigation.</p> <p>The diversion of two water sources, “El Toro community spring” and “Caño Azul,” was also mentioned.</p>	<p>The certification unit presented evidence of communication with the community, such as the invitation to participate in the SEIA social and environmental impact study dated 06/08/2024.</p> <p>The certification unit presented irrigation water consumption figures for 2025, which confirm compliance with the water concession granted by the</p>

				<p>Furthermore, the community states that agrochemicals are sprayed using tractors on livestock farms near the community, which has had adverse effects on the community.</p> <p>The community states that the certification unit offered them support in the form of school kits for children, support for sports, and training, but they decided not to accept until the environmental issue (water collection from the river) was addressed.</p>	<p>environmental authority.</p> <p>A field visit was carried out to verify that there have been no deviations from the watercourses and that the irrigation system modifications authorized by the competent environmental authority have been constructed.</p> <p>It was verified in the field that there is a road and living barriers separating the treated areas and the community, and it was verified that the community has not submitted any complaints related to this to</p>
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					the certification unit.
9	Communities	03/09/2025	Face to Face	<p>The communities consulted are familiar with the communication mechanisms and state that they have fluid communication.</p> <p>The mechanisms for handling complaints, claims, and requests have been explained to them.</p> <p>They state that the company is very willing to listen to them and address their concerns.</p> <p>They acknowledge that health workshops and training sessions have been held and school kits have been donated through the AC Foundation.</p> <p>They state that they have been invited to participate in a volunteer program where they are trained in emergency preparedness and response.</p> <p>The certification unit has supported the Simón Bolívar educational institution with a donation to improve infrastructure.</p>	No issues were raised.

				<p>In addition, contributions have been made to children in the form of subsidies.</p> <p>Teaching workshops and guitar lessons have been held.</p> <p>The Los Manguitos community states that the company donated land for the school, the water purification plant, and a recreational field.</p> <p>Currently, the Los Manguitos community is located on land registered under the name of Palmas de Sicarare. The certification unit proposed donating this land to the mayor's office so that, in coordination with the national land agency, it could grant property titles to each member of the community. This process is currently underway, and the community states that the company has been fully cooperative.</p>	
10	Labor Supplier and services providers	03/09/2025	Face to Face/Phone call	<p>The labor supplier states that the certification unit requests evidence of salary payments, social security contributions, and employment contracts as part of its due diligence process. In addition, new workers are asked to provide proof of affiliation with ARL, Pension, and EPS.</p>	No issues were raised

				<p>The labor supplier has an occupational health and safety technologist to implement the health and safety management system. This person monitors implementation within the facilities and plantations.</p> <p>-Additionally, the certification unit involves the supplier's workers in training. The certification unit staff treats the labor supplier's workers very well.</p> <p>-A commercial contract has been signed, and they have been labor suppliers since 2015.</p> <p>-The supplier states that the contracts include clauses prohibiting child labor, forced labor, discrimination, corruption, terrorism, and money laundering. Procedure for hiring migrants.</p> <p>-The supplier states that the contract includes a clause committing to compliance with applicable legal requirements.</p> <p>The contracts include clauses on prices and conditions of service, as well as the frequency of biweekly payments.</p> <p>-They have been informed of the procedure for filing complaints, claims,</p>	
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				<p>and reports, which can be done by email, mailbox, website, or telephone.</p> <p>-They can file anonymous complaints through the mailboxes or website.</p>	
11	Fundación AC	30/09/2025	Face to Face	<p>The AC Ambiente Foundation, together with the certification unit and the communities, has defined strategic lines of intervention aimed at social and environmental management, which include: education, environment, community strengthening, and productive chains.</p> <p>Currently, the foundation works directly with six communities in the area of influence: Llerasca, Casacará, La Iberia, La Concordia, Los Manguitos, and La Europa.</p> <p>As part of its relationship strategy, the foundation holds an annual community panel, which provides a space for dialogue and participation with the communities. This exercise gathers the communities' perceptions of palm oil companies and analyzes common issues in the territory, particularly in</p>	No issues were raised

				<p>terms of security, health, and the environment.</p> <p>The foundation runs six (6) social and environmental programs, namely:</p> <p>Academic excellence and quality of education</p> <p>Water Route</p> <p>Community participation</p> <p>Ando Seguro</p> <p>Women's entrepreneurship</p> <p>The Jaguar Route</p> <p>In addition, there is an indigenous firefighter program, developed in coordination with the Menkue, Misaya, and La Pista reserves, aimed at strengthening local capacities for emergency response.</p> <p>Likewise, community emergency plans have been defined in the communities of Los Manguitos, Llerasca, and Casacará, which establish activities and responsibilities for emergency response through a technical committee made up of community members, local</p>	
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				government representatives, and companies.	
12	Government agency (Mayor's Office of the Municipality of Codazzi)	03/09/2025	Face to Face	<p>Recognizes the coordinated work carried out between the mayor's office, the certification unit, and the AC Foundation for the benefit of communities</p> <p>The company communicates job offers to the mayor's office, which then disseminates them</p> <p>They will train 280 people on how to write a resume and prepare for interviews.</p> <p>They recognize the company as a solid company that offers good employment conditions to workers and contributes to communities.</p> <p>There is collaboration for the protection of human resources; currently, there is communication to file a complaint against a person who is affecting a water source.</p> <p>The mayor's office recognizes that the company is donating land to the Los Manguitos community for a water purification plant, school, and recreational field.</p>	No issues were raised

				<p>It recognizes how the Distrimora outgrower has improved the employment conditions of workers since the certification process began.</p> <p>There is fluid communication with the certification unit. They have been informed of the means of communication and ways to file complaints, claims, suggestions, or reports. Mainly, they have direct communication by telephone with the social area and the manager.</p> <p>There is a women's empowerment campaign, training workers' wives through capacity-building training, with workshops on baking, pastry making, and dressmaking in partnership with COMFACESAR.</p>	
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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	568
Sampled Worker Consulted/ Interviewed in This Audit	47

No	Type of Workers Consulted/ Interviewed	Interview Method	Feedback/Comments/Issue Raised/ Received from Workers	CB's Responses
1	Field worker (Group of 6 Contract workers)	Semi-structured in-person	<p>Health and Safety</p> <p>Workers have a clear understanding of the risks involved in their work and are familiar with the preventive measures established by the company, such as the proper use of personal protective equipment. This equipment is provided free of charge and replaced when damaged, demonstrating the company's commitment to workplace safety.</p> <p>In addition, employees are familiar with emergency procedures, know who is trained to respond in these situations, and know the location of first aid equipment and fire extinguishers.</p> <p>Working Conditions and Compensation</p> <p>Workers are aware of the current legal minimum wage and state that their income exceeds this amount. They also express satisfaction with the salary conditions and working</p>	<p>The responses provided by workers reflect a clear understanding and appropriation of the company's health, safety, and environmental policies and practices. It is noteworthy that employees not only recognize the risks inherent to their jobs but are also aware of available preventive measures, such as the correct use of personal protective equipment and access to emergency resources. This indicates that the company has effectively communicated its safety protocols and fostered a culture of prevention.</p> <p>Regarding working conditions, workers express satisfaction with both the remuneration received, which exceeds the legal minimum wage, and with the organization of workdays and the handling of overtime, suggesting a fair and transparent work environment. The fact that they receive their payments by bank transfer and have receipts reinforces the formality and legality of their employment.</p> <p>The living conditions at the facilities also appear to be adequate, with access to basic services and clean spaces, which contributes to the overall well-being of the employees residing there.</p>

			<p>hours. Overtime is voluntary, infrequent, and compensated in accordance with local legislation. Payment is made by bank transfer, and workers receive a pay stub.</p> <p>Safety and Living Conditions</p> <p>Those who live on the company's premises indicate that they are maintained in adequate and functional hygienic conditions. They have free access to drinking water and sufficient restrooms.</p> <p>The workers also mention that they received an initial induction where they were informed about health and safety, environmental care, working conditions, internal regulations, among other important topics.</p> <p>Environmental Awareness</p> <p>Employees identify the types of waste generated on the plantations and are familiar with the established collection points. They state that littering is not permitted on the plantations or in water sources. They also recognize some species of</p>	<p>Finally, the environmental awareness shown by employees, reflected in proper waste management and the protection of local wildlife, reveals a commitment not only to internal standards but also to sustainability and environmental care. This comprehensive approach, which ranges from workplace safety to environmental conservation, is a positive indication that the company promotes responsible and sustainable practices.</p>
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			wildlife that inhabit the area and know that hunting, logging, and fishing for these species are prohibited. When they find animals, they usually take photographs and report them to management for follow-up.	
2	Agriculture Operator (Group of 2 permanent workers, 8 individual worker)	Semi-structured in-person	<p>The worker demonstrates knowledge of the pesticides applied, the risks associated with them, the measures to mitigate these risks, the use of personal protective equipment, the transportation of pesticides, correct application, the use of showers and sanitary units, the disposal of empty containers and how to avoid contamination of other elements, areas and people.</p> <p>He states that he has an annual medical examination and receives constant training. In addition, personal protective equipment is provided free of charge and is replaced when it deteriorates, such as: application uniform, goggles, gloves, boots, respirator with filters.</p>	<p>As part of the audit process, employment conditions, occupational safety and working conditions were verified, which were in accordance with what was stated by the workers in the interviews, what was observed and what was verified in the documentary review.</p> <p>Good use of personal protective equipment was observed, facilities for pesticide handlers were in good working order and hygiene and were sufficient for the workers.</p> <p>In addition, good pesticide handling practices were observed, including storage, transportation and application. Good management of empty containers was observed, and the worker demonstrated appropriate knowledge of safety regulations in the handling of pesticides and in minimizing the risks associated with them, Compliance with company procedures was observed.</p>

			<p>He states that there is a laundry area for washing PPE and lockers for storing it.</p> <p>He states that he works 46 hours a week from Monday to Saturday and that overtime work is voluntary and sporadic, for which he is paid the surcharge defined by law. He also states that he receives good treatment from the supervisors and demonstrates that he knows how to lodge complaints, including anonymous complaints.</p> <p>He states that he has access to drinking water and sanitary facilities provided by the company at no cost.</p> <p>He states that he has received a copy of his employment contract, that he is paid piecework and that he earns more than the minimum wage, he receives a payslip specifying the period, the amount, any deductions and other relevant information, he states that the only deductions are social security contributions and restaurant expenses which he has authorized.</p>	
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			<p>He states that he has received training in integrated pest management, rational pesticide management, health and safety, and environmental care, among others.</p>	
3	<p>Fieldworker (Group of 2 permanent workers, group of 6 permanent workers, group of 3 permanent workers, group of 4 permanent workers, group of 2 permanent workers, group of 3 permanent workers, group of 2 permanent workers, group of 2 permanent workers, 8 Individual Interviews)</p>	<p>Semi-structured in-person</p>	<p>The workers state that their contracts with the company are open-ended.</p> <p>They receive free personal protective equipment from the company, and replacement when they are damaged at no cost.</p> <p>For those who apply agrochemicals, they receive training in Responsible Agrochemical Management and pest monitoring, and also undergo medical tests and cholinesterase analysis.</p> <p>They state that the health personnel at the clinic provide them with first aid training.</p> <p>They are aware of the risks associated with their work in the fields and, in case of an emergency, they have access to a clinic where they are treated by health personnel</p>	<p>The workers' comments reflect the company's comprehensive approach to the health, safety, and well-being of its workers. By providing permanent contracts, personal protective equipment, specialized training in responsible agrochemical management and pest monitoring, as well as medical screening and cholinesterase analysis, the company appears to be complying with several regulations and good labor practices. Furthermore, access to emergency medical care, clean water, and first aid training are key to ensuring a safe and healthy work environment.</p> <p>The fact that workers are informed about the risks associated with their work in the fields and have access to a medical clinic under an agreement with the Social Security Institute is another positive indicator of the company's social responsibility.</p> <p>The mention of freedom of association and collective bargaining shows that the company also respects fundamental labor rights. Furthermore, the commitment to handling anonymous complaints reinforces the idea that the company is willing to listen and respond to potential employee concerns,</p>

			<p>under an agreement with the Social Security Institute.</p> <p>The company provides them with unrestricted drinking water, suitable for human consumption.</p> <p>The workers demonstrate their understanding of freedom of association and collective bargaining, reproductive rights, committee functions, and some of their representatives and prohibition of discrimination, forced labor, sexual harassment.</p> <p>They acknowledge how the company responds to anonymous complaints.</p>	<p>contributing to a more transparent and fair work environment.</p> <p>In short, the company appears to be taking a responsible stance regarding the health, safety, and labor rights of its workers, which is critical both for employee well-being and for the good performance and reputation of the company as a whole.</p> <p>Through a review of employee files and training records, the information provided by employees in interviews was verified.</p>
4	Restaurant Worker (Contract workers, 1 Individual Workers)	Semi-structured in-person	<p>The worker states that her contracts with the company are defined.</p> <p>She receives free personal protective and hygiene equipment from the company.</p> <p>She receives training in food safety, health, and hygiene, and also undergoes medical tests.</p>	<p>The employee's statements reflect a work environment that, in general terms, meets several fundamental standards of well-being and labor rights. The clearly defined contracts indicate formality in the employment relationship, which is a basic component to ensure legal security and prevent abuse.</p> <p>The free provision of personal protective equipment and hygiene supplies, along with training in food safety, health, and first aid, demonstrates the company's commitment to preventing occupational hazards and strengthening a culture of workplace safety. This is complemented by access to medical</p>

			<p>She states that the clinic's medical staff provides them with first aid training.</p> <p>She is aware of the risks associated with their work in the field and, in case of an emergency, they have access to a clinic where they are treated by medical personnel under an agreement with the National Social Security Institute.</p> <p>The company provides her with unrestricted drinking water, suitable for human consumption.</p> <p>The worker demonstrates her understanding of freedom of association and collective bargaining.</p> <p>She acknowledges how the company responds to anonymous reports.</p>	<p>services and emergency care through an agreement with the National Social Security Institute (INSS), which constitutes a good practice in terms of occupational health.</p> <p>Likewise, the availability of unrestricted drinking water is a basic but essential aspect, and its fulfillment demonstrates attention to workers' most fundamental needs.</p> <p>In terms of labor rights, it is positive that the worker states that she is aware of her right to freedom of association and collective bargaining, which suggests that the company not only allows, but possibly also promotes, the exercise of these rights. Furthermore, the existence of a mechanism for anonymous complaints, and the worker's awareness of it, reflects the presence of a communication and feedback channel that can be key to preventing and addressing conflicts or situations of abuse.</p>
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11.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification			6	
Sampled Previous Land User in This Audit			0	
Name of Previous Land User	Contact Details (address/telephone/email)	Total Area (Ha)	Date of Consultation	Result of Discussion with Previous Land User
No contacted	NA	NA	NA	<p>The consultation plan assigned a time to speak or meet with previous owners, and the company was asked to call them. However, it was not possible to contact any of the previous owners. The company made phone calls but was unable to reach them.</p> <p>It is very difficult to contact the previous owners because the land was purchased many years ago.</p>

10. 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
Not applicable	-	-	-	-	-	-	-

11. Requirements on Multiple Management Unit. Not applicable, because Extractora Sicarare is not a Multiple Management Unit.

Requirement	Findings/Compliance
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.	Not Applicable
Was the time bound plan submitted during the initial audit?	-
Does the time bound plan contain a current list of all estates and mills?	-
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	-

<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>If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?</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>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>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>-</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>-</p>

12. Requirements for Uncertified Management Units. Not applicable, because there is one Management Unit, and it is already certified.

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>Not applicable</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>-</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><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>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>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>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>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>	-

13. 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>

14. 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	Adriana Barrera
Position	Technical Assistant Manager
Date	12/02/2026
	
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

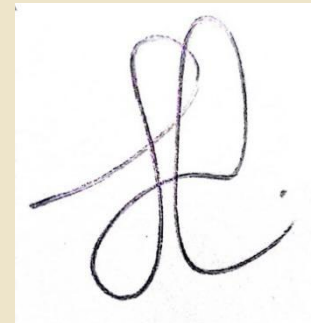
Carolina López

Position

Lead Auditor

Date

19/01/2026



Signature

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

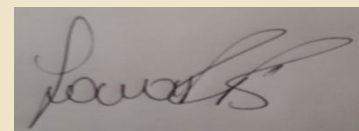
Laura Reyes

Position

Technical Manager

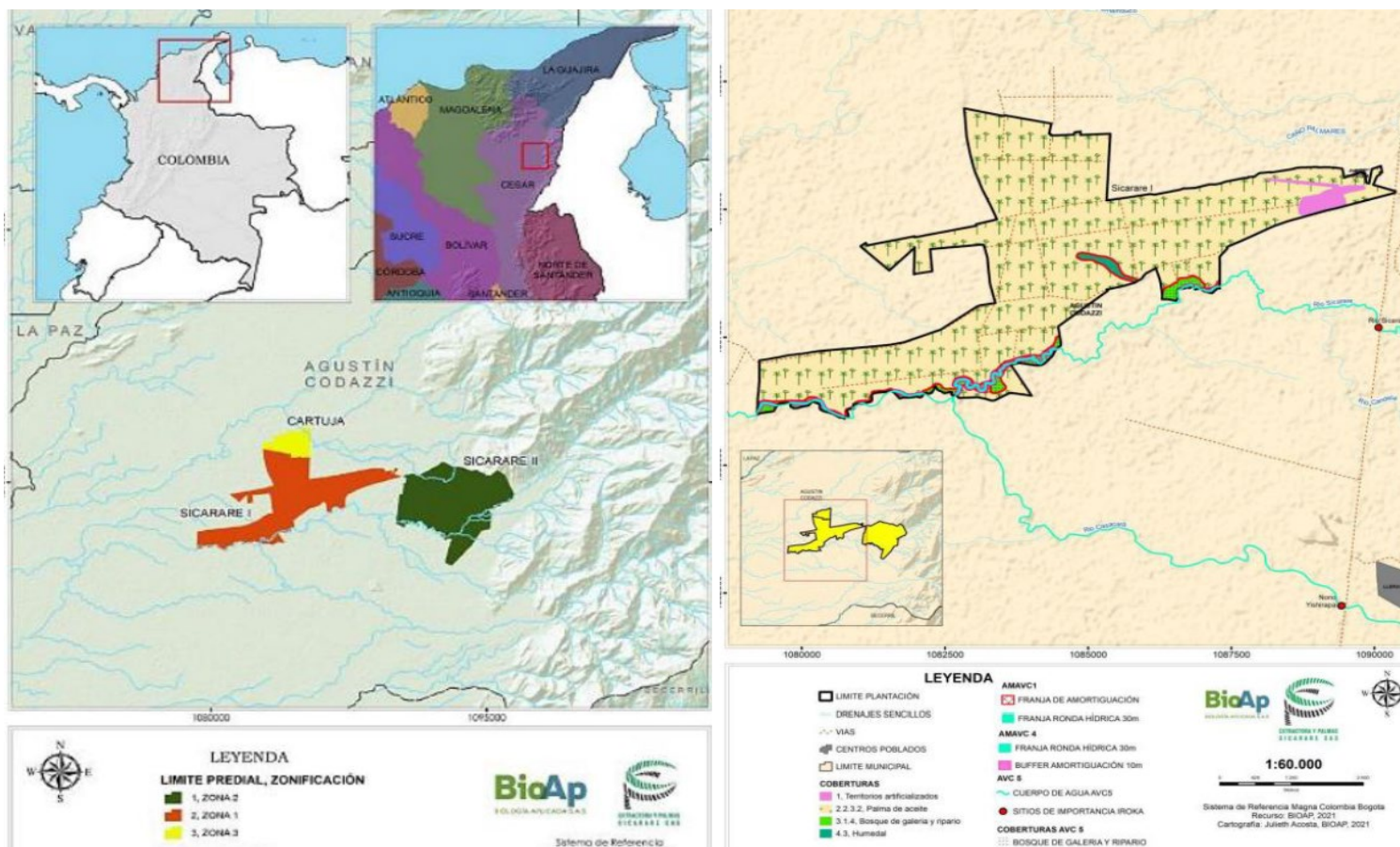
Date

12/02/2026



Signature

Appendix 1: Location Map Unit of Certification and Supply bases



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

Assessment Type	Date of Audit	Changes
Not applicable		

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the [Extractora Sicarare](#) (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 [08/2025](#) for [Extractora Sicarare](#) are as following:

1. Summary of Emissions

Description	tCO ₂ eq/t product
CPO	-0.31
PK	-0.31
PKO	-0.34
PKE	-0.34

Extraction	%
OER	19.48
KER	5.74





2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	3,173.82
OP Planted on Peat	0.00
Conservation (Forested)	0.00
Conservation (Non-Forested)	911.39
Total	4,920.94

Production	t/year
FFB Processed	107,231.43
CPO Produced	20,893.78



	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	0.00	0.00	5,572.10	0.09	1,349.19	0.00	6,921.29
CO ₂ Emission from Fertilizer	0.00	0.00	3,886.75	0.06	41.85	0.00	3,928.59
N ₂ O Emission	0.00	0.00	1,864.76	0.03	52.07	0.00	1,916.84
Fuel Consumption	0.00	0.00	2,077.93	0.03	41.61	0.00	2,119.54
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	0.00	0.00	-26,557.39	-0.43	-3,155.09	0.00	-29,712.45
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	-13,155.82	-0.21	-9,412.04	0.00	-22,567.86

**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	20,763.24	0.19
Fuel Consumption	51.28	0.00
Grid Electricity Utilization	505.58	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	-7,251.31	-0.07
Sales of EFB	0.00	0.00
Total	14,068.79	0.13

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	100
Diverted to methane capture (Flaring)	0
Diverted to methane capture (electricity generation)	0

