



RSPO P&C CERTIFICATION AUDIT REPORT

(HONDUPALMA)

Audit Application Number:	PC25-003396
Assessment Type:	Annual Surveillance Audit 1
Date of Audit:	07.07.2025 – 11.07.2025
Audit Report Number:	01
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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	HONDUPALMA
Address of the Management Unit/s	Planteles Industriales Guaymas, Aldea La 36, El Negrito, Yoro, 23201
Country	Honduras
Websites	https://hondupalmahn.com/
Description of the Management Unit	<p>Hondupalma was created in 1982 because of Honduras agrarian reform. The National Agrarian Institute granted land titles to peasant organizations organized for its exploitation and benefit. All the land on which the plantations and industrial complex are located is owned by the company and its associated bases. The 30 associated bases are constituted as associations or cooperatives and their legal status is that of owners of Hondupalma. Hondupalma supply base consists of the plantations of the 31 associated bases, Hondupalma own plantations, and independent producers.</p> <p>Hondupalma organizational structure includes a General Assembly, a Board of Directors, a general management team, and an internal audit process that covers all the organization's operations. It has an integrated management system that manages all certifications and provides guidelines in terms of policies, programs, and procedures that must be followed at the base level. The 30 associative companies/cooperatives are in the following departments of Honduras: Yoro, Cortés, and Atlántida; municipalities: Negrito, Tela, Progreso, Masica, and Esparta.</p> <p>The company operates an oil mill, a refinery, and a crushing plant. It has international quality standards. It provides more than 300 direct jobs and more than 2,000 indirect jobs. The company has a list of stakeholders with whom it maintains relationships, such as NGOs, national and local government entities, representatives of local communities, and the media. The central municipalitias where they are located are San Pedro Sula, Tela, El Progreso, Negrito, Yoro, and Puerto Cortés.</p>
Management Representative Name	Alex Osorio
Management Representative Designation	Management Systems Manager
Management Representative Email	gerencia.sgi@hondupalmahn.com

2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0125-12-000-00
Name of RSPO Member	HONDUPALMA
Member Since	09.08.2012

2.3. Certificate Information

Certificate Information	
Certificate No.	SCS-RSPOPC-000096
prisma Document Reference Number	<i>(N/A until June 2025)</i>
prisma Trading Account ID	TA25-017101
Scope of Certification	This certificate covers the production of CSPO and CSPK using the Identity Preserved supply chain model.
Supply Chain Model	<input checked="" type="checkbox"/> Identity Preserved (IP) <input type="checkbox"/> Mass Balance (MB)
Applicable Standards / Normative Reference	<input checked="" type="checkbox"/> RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 <input checked="" type="checkbox"/> RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 <input type="checkbox"/> RSPO Management System Requirements for Group Certification of FFB Production 2022 <input checked="" type="checkbox"/> RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Honduras National Interpretation
Initial Date of Certification:	29.08.2019
Effective Date of Certificate:	17.10.2024
Expiry Date of Certificate:	16.10.2029
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
Hondupalma	TA25-017101	La 36, Sector Guaymas, El Negrito, Yoro, Honduras	60 ton/hr	15.642848	-87.745285
Remarks: None					

Information of Supply Bases					
Name of Supply Bases	prisma Supply Base ID	Address of Supply Bases	Type of Supply Bases	GPS Coordinates	
				Latitude	Longitude
HONDUPALMA E.C.A.R.A		El Negrito, Yoro	Own/Managed Estate	15,573755	-87,692648
COOP. EL ESFUERZO LA COMPUERTA		El Negrito, Yoro	Own/Managed Estate	15,61818	-87,74003
COOP. UNION CRISTIANA		Mezapa, Atlantida	Own/Managed Estate	15,60294	-87,66405
E.A.C. SANTA ELENA		El Negrito, Yoro	Own/Managed Estate	15,60525	-87,73412
E.A.C. 17 DE JULIO		El Negrito, Yoro	Own/Managed Estate	15,53631	-87,70501





E.A.C. BATTAN		El Negrito, Yoro	Own/Managed Estate	15,60511	-87,70462
E.A.C. BENEDICTO LOPEZ		El Negrito, Yoro	Own/Managed Estate	15,53562	-87,70504
E.A.C. BUENOS AIRES		El Negrito, Yoro	Own/Managed Estate	15,63330	-87,76050
E.A.C. EDIMUNDO RODRIGUEZ		El Progreso, Yoro	Own/Managed Estate	15,50646	-87,69783
E.A.C. EL CRISTAL		El Negrito, Yoro	Own/Managed Estate	15,53544	-87,70885
E.A.C. EL RANCHO		El Negrito, Yoro	Own/Managed Estate	15,56476	-87,75004
E.A.C. EL REY		El Negrito, Yoro	Own/Managed Estate	15,60782	-87,73442
E.A.C. LA ESPERANZA		El Negrito, Yoro	Own/Managed Estate	15,55798	-87,76705
E.A.C. GUAYMAS		El Negrito, Yoro	Own/Managed Estate	15,60395	-87,66925
E.A.C. LA ARADA		El Progreso, Yoro	Own/Managed Estate	15,60534	-87,75992
E.A.C. LA CONQUISTA		Mezapa, Atlantida	Own/Managed Estate	15,60861	-87,66627
E.A.C. LA DEMOCRACIA		El Negrito, Yoro	Own/Managed Estate	15,60696	-87,73052





E.A.C. LA LEMPIRA		El Negrito, Yoro	Own/Managed Estate	15,53506	-87,70220
E.A.C. MEALLER		El Negrito, Yoro	Own/Managed Estate	15,55835	-87,76594
E.A.C. RUFINO LOPEZ		El Negrito, Yoro	Own/Managed Estate	15,53550	-87,70676
E.A.C. LA REYNA		Mezapa, Atlantida	Own/Managed Estate	15,59789	-87,65990
E.A.C. LIBERACION		El Progreso, Yoro	Own/Managed Estate	15,46654	-87,37421
E.A.C. LORENZO ZELAYA		El Progreso, Yoro	Own/Managed Estate	15,50585	-87,73460
E.A.C. LOS CANARIOS		El Negrito, Yoro	Own/Managed Estate	15,53831	-87,70924
E.A.C. NAPOLEON RIVERA		El Progreso, Yoro	Own/Managed Estate	15,50546	-87,73638
E.A.C. OMONITA		El Progreso, Yoro	Own/Managed Estate	15,66933	-87,80046
E.A.C. SAN ANTONIO		El Negrito, Yoro	Own/Managed Estate	15,53703	-87,69722
E.A.C. SAN JOSE TOYOS		El Negrito, Yoro	Own/Managed Estate	15,74726	-87,65039
E.A.C. SANTA ROSA DEL NORTE		Mezapa, Atlantida	Own/Managed Estate	15,59774	-87,66143





E.A.C. UNION TOYOS		El Negrito, Yoro	Own/Managed Estate	15,53765	-87,70692
E.A.C. URRACO PROTECCION		El Progreso, Yoro	Own/Managed Estate	15,60568	-87,76003

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
HONDUPALMA	456.93	419.795	0	0	0	0	0	3.212	34.300
E.A.C. 17 DE JULIO	190.5	186.090	0	0	0	0	0	4.046	0.366
E.A.C. LA ARADA	168.6	156.070	0	0	0	0	0	12.530	0.000
E.A.C. BATTAN	379.6	375.080	0	0	2.32	0	0	2.200	0.000
E.A.C. BENEDICTO LOPEZ	268.51	268.293	0	0	0	0	0	0.000	0.217
E.A.C. BUENOS AIRES	189.76	189.760	0	0	0	0	0	0.000	0.000
E.A.C. EDIMUNDO RODRIGUEZ	484.37	477.653	0	0	0	0	0	0.000	6.717
E.A.C. EL CRISTAL	593.57	593.059	0	0	0	0	0	0.000	0.510
E.A.C. EL RANCHO	134.77	134.740	0	0	0	0	0	0.000	0.034
E.A.C. EL REY	311	303.350	0	0	0	0	0	7.596	0.056
E.A.C. LA ESPERANZA	139.03	125.290	0	0	0	0	0	13.740	0.000
COOP. ESFUERZO LA COMPUERTA	838.21	837.320	0	0	0	0	0	0.000	0.491
E.A.C. LA CONQUISTA	242.27	217.636	0	0	0	0	0	22.965	1.669
E.A.C. DEMOCRACIA	314.17	307.527	0	0	0	0	0	0.000	6.643





E.A.C. GUAYMAS	299.13	282.944	0	0	0	0	0	16.141	0.045
E.A.C. LA REYNA	394.71	368.800	0	0	0	0	0	25.469	0.443
E.A.C. LEMPIRA	353.53	344.930	0	0	0	0	0	8.125	0.470
E.A.C. LIBERACION	256.99	170.250	0	0	52.62	0	0	34.045	0.072
E.A.C. LORENZO ZELAYA	295.48	293.240	0	0	0	0	0	1.950	0.288
E.A.C. LOS CANARIOS	468.15	466.390	0	0	0	0	0	1.592	0.170
E.A.C. MEALLER	137.96	129.050	0	0	0	0	0	8.913	0.000
E.A.C. NAPOLEON RIVERA	566.36	553.510	0	0	0	0	0	12.398	0.448
E.A.C. OMONITA	183.4	183.400	0	0	0	0	0	0.000	0.000
E.A.C. RUFINO LOPEZ	620.25	603.440	0	0	0	0	0	3.957	12.857
E.A.C. SAN ANTONIO	487.51	486.340	0	0	0	0	0	0.830	0.346
E.A.C. SAN JOSE TOYOS	335.19	332.620	0	0	0	0	0	1.417	1.155
E.A.C. SANTA ELENA	271.17	270.730	0	0	0	0	0	0.000	0.438
E.A.C. SANTA ROSA DEL NORTE	293.61	291.670	0	0	0	0	0	1.777	0.165
COOP. UNION CRISTIANA	269.8	262.230	0	0	0	0	0	7.017	0.558
E.A.C. UNION TOYOS	422.05	420.520	0	0	0	0	0	0.523	1.007
E.A.C. URRACO PROTECCION	208.97	208.010	0	0	0	0	0	0.960	0.000
TOTAL	10,575.55	10,259.737	0	0	54.94	0	0	191.403	69.465
Remarks: None									

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		





HONDUPALMA	0	0	172.33	247.465	419.795	419.795
E.A.C. 17 DE JULIO	16	0	56.21	113.88	170.09	186.09
E.A.C. ARADA	20.66	0	55.6	79.81	135.41	156.070
E.A.C. BATTAN	36.55	0	149.2	189.33	338.53	375.08
E.A.C. BENEDICTO LOPEZ	30.76	0	114.963	122.57	237.533	268.293
E.A.C. BUENOS AIRES	0	0	155.91	33.85	189.76	189.76
E.A.C. EDIMUNDO RODRIGUEZ	93.77	67.68	147.503	168.7	383.883	477.653
E.A.C. EL CRISTAL	60.47	0	203.109	329.48	532.589	593.059
E.A.C. EL RANCHO	0	55.97	0	78.77	134.74	134.74
E.A.C. EL REY	138.86	4.06	19.95	140.48	164.49	303.35
E.A.C. LA ESPERANZA	10.49	0	29.74	85.06	114.8	125.29
COOP. ESFUERZO LA COMPUERTA	0	25.38	445.7	366.24	837.32	837.32
E.A.C. LA CONQUISTA	63.23	0	82.346	72.06	154.406	217.636
E.A.C. DEMOCRACIA	0	37.747	22.07	247.71	307.527	307.527
E.A.C. GUAYMAS	51.714	0	95.79	135.44	231.23	282.944
E.A.C. LA REYNA	59.37	0	249.38	60.05	309.43	368.8
E.A.C. LEMPIRA	19.71	25.74	162.02	137.46	325.22	344.93
E.A.C. LIBERACION	4.2	0	80.8	85.25	166.05	170.25
E.A.C. LORENZO ZELAYA	48.57	0	69	175.67	244.67	293.24
E.A.C. LOS CANARIOS	62.76	0	168.82	234.81	403.63	466.39
E.A.C. MEALLER	3.5	0	7.44	118.11	125.55	129.05
E.A.C. NAPOLEON RIVERA	127.18	0	248.23	178.1	426.33	553.51
E.A.C. OMONITA	0	0	54.4	129	183.4	183.4
E.A.C. RUFINO LOPEZ	53.15	0	67.13	483.16	550.29	603.44





E.A.C. SAN ANTONIO	78.16	39.91	114.44	253.83	408.18	486.34
E.A.C. SAN JOSE TOYOS	25.17	17.7	83.25	206.5	307.45	332.62
E.A.C. SANTA ELENA	13.74	0	93.49	163.5	256.99	270.73
E.A.C. SANTA ROSA DEL NORTE	61.61	14.36	79.37	136.33	230.06	291.67
COOP. UNION CRISTIANA	66.32	63.15	87.28	45.48	195.91	262.23
E.A.C. UNION TOYOS	116.8	32.3	90.9	180.52	303.72	420.52
E.A.C. URRACO PROTECCION	0.7	0	95	112.31	207.31	208.01
TOTAL	1263.444	383.997	3501.371	5110.925	8996.293	10259.737

Remarks: None

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





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

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2025 (current year)	2026 (current year+ 1)	2027 (current year+ 2)	2028 (current year+ 3)	2029 (current year+ 4)	
E.A.C. ARADA	2.09	0	0	0	0	2.09
E.A.C. BATTAN	35.00	0	0	0	0	35.00
E.A.C. BENEDICTO LÓPEZ	0	0	20.00	0	0	20.00
E.A.C. BUENOS AIRES	20.97	20.97	20.97	20.97	20.97	104.85
E.A.C. 17 DE JULIO	27.97	0	17.48	0	0	45.45
E.A.C EDIMUNDO RODRIGUEZ	36.36	0	0	50.34	0	86.70
E.A.C. EL CRISTAL	69.93	34.96	34.96	34.96	34.96	209.77
E.A.C. EL RANCHO	14.00	14.00	17.00	17.00	14.00	76.00
E.A.C. EL REY	70.00	0	0	0	0	70.00
COOP. ESFUERZO LA COMPUERTA	0	21.90	0	30.72	0	52.62
E.A.C. GUAYMAS LIMITADA	66.00	20.00	0	0	0	86.00
E.A.C. LA CONQUISTA	30.00	10.00	5.00	0	0	45.00
E.A.C LA DEMOCRACIA	0	0	0	0	0	0
E.A.C. LA ESPERANZA	10.49	10.49	10.49	0	0	31.47
E.A.C. LA REYNA	28.73	15.00	15.00	10.00	0	68.73
E.A.C. LEMPIRA	28.00	25.00	25.00	25.00	25.00	128.00
E.A.C. LIBERACIÓN	8.02	11.02	7.83	20.30	5.15	52.32
E.A.C. LORENZO ZELAYA	47.00	15.00	25.00	20.00	15.00	122.00
E.A.C. LOS CANARIOS	18.38	25.00	0	0	0	40.52
E.A.C MEALLER	6.99	6.99	6.99	6.99	6.99	34.95





E.A.C. NAPOLEÓN RIVERA	69.93	62.94	62.94	62.94	62.94	321.69
E.A.C. OMONITA LIMITADA	19.90	0	0	0	13.64	33.54
E.A.C. RUFINO LOPEZ	35.13	49.51	34.96	34.96	34.96	189.52
E.A.C. SAN ANTONIO	42.00	43.00	23.10	20.00	25.00	153.10
E.A.C. SAN JOSÉ TOYOS	69.36	42.00	27.97	27.97	27.97	195.27
E.A.C. SANTA ELENA	20.97	0	0	0	0	20.97
E.A.C. SANTA ROSA DEL NORTE	9.00	7.06	7.06	8.00	14.00	45.12
COOP. UNIÓN CRISTIANA	21.47	28.39	0	0	0	49.86
E.A.C. UNION TOYOS	43.00	0	0	0	0	43.00
E.A.C. URRACO PROTECCIÓN	14.00	1.39	1.39	27.97	0	44.75
HONDUPALMA	40.00	0	0	0	0	60.97
TOTAL (ha)	904.69	482.73	363.14	418.12	300.58	2469.25

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	
HONDUPALMA E.C.A.R.A	Own supply bases	15,573755	-87,692648	11,111.72
COOP. EL ESFUERZO LA COMPUERTA	Own supply bases	15,61818	-87,74003	22,032.88
COOP. UNION CRISTIANA	Own supply bases	15,60294	-87,66405	3,006.45
E.A.C. SANTA ELENA	Own supply bases	15,60525	-87,73412	6,613.80
E.A.C. 17 DE JULIO	Own supply bases	15,53631	-87,70501	3,666.32
E.A.C. BATTAN	Own supply bases	15,60511	-87,70462	9,081.14
E.A.C. BENEDICTO LOPEZ	Own supply bases	15,53562	-87,70504	4,980.06
E.A.C. BUENOS AIRES	Own supply bases	15,63330	-87,76050	4,869.50
E.A.C. EDIMUNDO RODRIGUEZ	Own supply bases	15,50646	-87,69783	9,045.35
E.A.C. EL CRISTAL	Own supply bases	15,53544	-87,70885	8,838.25
E.A.C. EL RANCHO	Own supply bases	15,56476	-87,75004	2,732.46
E.A.C. EL REY	Own supply bases	15,60782	-87,73442	5,966.98
E.A.C. LA ESPERANZA	Own supply bases	15,55798	-87,76705	1,955.80
E.A.C. GUAYMAS	Own supply bases	15,60395	-87,66925	3,691.40
E.A.C. LA ARADA	Own supply bases	15,60534	-87,75992	3,992.38
E.A.C. LA CONQUISTA	Own supply bases	15,60861	-87,66627	3,337.82
E.A.C. LA DEMOCRACIA	Own supply bases	15,60696	-87,73052	5,743.18
E.A.C. LA LEMPIRA	Own supply bases	15,53506	-87,70220	9,005.23
E.A.C. MEALLER	Own supply bases	15,55835	-87,76594	2,030.54
E.A.C. RUFINO LOPEZ	Own supply bases	15,53550	-87,70676	11,108.84
E.A.C. LA REYNA	Own supply bases	15,59789	-87,65990	5,864.79
E.A.C. LIBERACION	Own supply bases	15,46654	-87,37421	5,886.08
E.A.C. LORENZO ZELAYA	Own supply bases	15,50585	-87,73460	7,402.85
E.A.C. LOS CANARIOS	Own supply bases	15,53831	-87,70924	8,827.08





E.A.C. NAPOLEON RIVERA	Own supply bases	15,50546	-87,73638	12,142.33
E.A.C. OMONITA	Own supply bases	15,66933	-87,80046	3,519.21
E.A.C. SAN ANTONIO	Own supply bases	15,53703	-87,69722	8,370.12
E.A.C. SAN JOSE TOYOS	Own supply bases	15,74726	-87,65039	4,483.54
E.A.C. SANTA ROSA DEL NORTE	Own supply bases	15,59774	-87,66143	4,545.28
E.A.C. UNION TOYOS	Own supply bases	15,53765	-87,70692	8,484.61
E.A.C. URRACO PROTECCION	Own supply bases	15,60568	-87,76003	4,860.38
TOTAL				207,196.36

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	
PAIGUAY	Scheme/ Independent Smallholder	15.574981	-87.695733	189302.56
EMSPIE	Scheme/ Independent Smallholder	15.730358	-87.178644	55400
ESMAGROCWAY	Scheme/ Independent Smallholder	15.774167	-87.260392	20000
PALMATLAN	Scheme/ Independent Smallholder	15.781144	-87.450519	8000
TOTAL				272,702.56

NB: See indicator 3.8.1 for the details of process separation





3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	17.01.2025
	End Date	16 10 2026
Projected Certified FFB Volume (MT)	207,196.36	
Average Production Yield (MT/ Ha)	20.19	
Projected CSPO Certified Volume (MT)	Identity Preserved	44,982.32
	Mass Balance	-
Projected CSPK Certified Volume (MT)	Identity Preserved	9,758.94
	Mass Balance	-
Oil Extraction Rate (OER) (%)	21.71	
Kernel Extraction Rate (KER) (%)	4.71	



3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	Palmas Aceiteras de Honduras Hondupalma-ECARA			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	22.10.2023	Start Date	17.10.2024
	End Date	17.10.2024	End Date	16.01.2025
Actual Production Period Reported	From	1.05.2023	From	1.05.2024
	To	30.04.2024	To	30.04.2025
Projected FFB Certified Volume (MT)	243.132.704		243,934.73	
Actual production of FFB (MT)	82,075.00		188085.79	
Projected CSPO Certified Volume (MT)	53.372.98		53,446.09	
Actual CSPO Production Volume (MT)	16.530.50		39.834.18	
Actual CSPO Volume Sold as RSPO Certified (MT)	6.401.30		37.694.73	
Actual CSPO Volume Sold as Conventional (MT)	2.423.46		0.00	
Actual CSPO Volume Sold under Other Scheme (MT)	0.00		0.00	
Total Actual CSPO Volume Sold (MT)	8.824.76		37.694.73	
Actual CSPO credits sold (where applicable)	0.00		0.00	
Projected CSPK Certified Volume (MT)	11.489.34		11,464.93	
Actual CSPK Production Volume (MT)	3.723.63		8.657.94	
Actual CSPK Volume Sold as RSPO Certified (MT)	9.839.45		8.509.80	
Actual CSPK Volume Sold as Conventional (MT)	0.00		0.00	
Actual CSPK Volume Sold under Other Scheme (MT)	0.00		0.00	
Total Actual CSPK Volume Sold (MT)	0.00		8.509.80	



3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill	Palmas Aceiteras de Honduras Hondupalma-ECARA			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	1.05.2023	Start Date	1.05.2024
	End Date	30.04.2024	End Date	30.04.2025
Actual Production Period Reported	From	1.05.2023	From	1.05.2024
	To	30.04.2024	To	30.04.2025
Projected FFB Certified Volume (MT)	243.132.704		0.00	
Actual production of FFB (MT)	121.981.61		0.00	
Projected CSPO Certified Volume (MT)	53.372.98		0.00	
Actual CSPO Production Volume (MT)	27.775.20		0.00	
Actual CSPO Volume Sold as RSPO Certified (MT)	34.456.43		0.00	
Actual CSPO Volume Sold as Conventional (MT)	0.00		0.00	
Actual CSPO Volume Sold under Other Scheme (MT)	0.00		0.00	
Total Actual CSPO Volume Sold (MT)	34.456.43		0.00	
Actual CSPO credits sold (where applicable) (MT)	0.00		0.00	
Projected CSPK Certified Volume (MT)	11.489.34		0.00	
Actual CSPK Production (MT)	5.757.35		0.00	
Actual CSPK Volume Sold as RSPO Certified (MT)	0.00		0.00	
Actual CSPK Volume Sold as Conventional (MT)	0.00		0.00	
Actual CSPK Volume Sold under Other Scheme (MT)	0.00		0.00	
Total Actual CSPK Volume Sold (MT)	0.00		0.00	



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 **HONDUPALMA** to the RSPO Principles and Criteria Generic RSPO Certification Systems document and **HONDUPALMA** 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 **HONDUPALMA** 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
Weesmary Navarro Lapeira	Lead Auditor	ASI12SAXDA
Dina Medem Cortes	Team Auditor	ASI1DTYEJK
Jose Alfredo Torres	Team Auditor	ASI1MLVVPO
Carolina Lopez	Team Auditor	ASI1DBZZTO



4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
Day 1: Oil Mill office				
07.07.2025	08.00 am - 09.00 am	All	Oil Mill Office	Opening Meeting: Introductions. client update. review audit scope. audit plan. intro/update to P&C RSPO standard and protocols. Indicator: N/A
07.07.2025	09:00 am – 12:00 pm 01:00 pm – 5:00 pm	WN - ASI12SAXDA	Oil Mill Office	Ethical and transparent behavior Indicator: 1.1. 1.2 - Policy for ethical conduct - Consultation and communication procedure and records. Operate Legally and respect rights. Indicator: 2.1.1. 2.1.2. 2.2.1. 2.2.2. 2.2.3 - Legal requirements System for ensuring legal compliance. - List of contracted parties. - Contracts and specific clauses - Origin of fresh fruit bunches (FFB) - Directly sourced FFB. smallholder. indirectly sourced FFB. - Contracts including those for FFB supply and specific clauses. (Applicable legal requirements. disallowing child. forced and trafficked labour. for young workers employ the contracts include a clause for their protection). - Origin of fresh fruit bunches (FFB) - Directly sourced FFB. smallholder. - Indirectly sourced FFB (collection centers. agents. or other intermediaries) - 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.
07.07.2025	09:00 am – 12:00 pm	CL ASI1DBZZTO	Oil Mill Office	H&S (farms) - Documents review Indicator : 2.1.1. 3.3.1. 3.6.1. 3.6.2. 3.7.2. 6.7. 7.2.10. 7.2.11



	01:00 pm – 5:00 pm			<ul style="list-style-type: none"> - H&S POES - Risk assessment and controls. - Monitoring of H&S plan - Emergency procedures and Accidents. - Health and safety training. - Medical follow-up of workers. - PPE's - Legal compliance <p>Agronomic – Documents review Indicator: 2.1.1. 3.1.2. 3.3. 7.1. 7.2. 7.4. 7.5. 7.6. 7.7. 7.11</p> <ul style="list-style-type: none"> - Good agricultural practices - IMP - Use of fire - Pesticide use and reduction plan - POES Agronomy - Marginal and fragile soils - Soil surveys and topographic Information - Tissue monitoring - Nutrient recycling strategy - Water Management - Annual replanting programmed projected for a minimum of five years. - Aerial spraying - Fire prevention and control measures (adjacent stakeholders). - Table of areas - Legal compliance
07.07.2025	09:00 am – 12:00 pm 01:00 pm – 5:00 pm	JT ASI1MLVPO	Oil Mill Office	<p>Environmental (farms) -Documents review Indicator : 2.1.1. 3.2.1. 3.3.1. 3.4. 3.7.2. 7.3. 7.8.1. 7.8.2. 7.12</p> <ul style="list-style-type: none"> - Waste Management - EIA (Environmental Impact Assessment). - Monitoring and continuous Improvement plan - POES Environmental - HCV - LUC - Remediation and Compensation plan.



				<ul style="list-style-type: none"> - Legal matrix. permits <p>social issues (farms) - Documents review Indicator: 2.1.1. 3.2.1. 3.4.1. 3.4.2. 3.4.3. 4.1. 4.2. 4.3.</p> <ul style="list-style-type: none"> - Policy for ethical conduct - Consultation and communication procedure and records. - Policy to respect human rights - Grievances procedure and records. - Stakeholders list - Contribution to local social development <ul style="list-style-type: none"> - EISA (Social) for farms. extractors and action plans. Social Impact Assessment.
07.07.2025	09:00 am – 12:00 pm 01:00 pm – 5:00 pm	DM ASI1DTYEJK	Oil Mill Office	<p>Supply Chain (Extraction. PKC. Refinery) IP and MB Models) Indicator: 3.7.3. 3.8. 7.8.3. 7.8.4. SCC 2020</p> <p>Review of procedures. implementation of RSPO module and traceability measures and internal control system (ICS).</p> <ul style="list-style-type: none"> - Demonstration of the legal entity - Roles and responsibilities - Procedures/manual/SOP - Training records - Outsourcing agreements - Internal audit plan. including subcontractors. results of internal audits and management review. - Corrective/preventive actions. - Complaints and their resolution. - RSPO logo evaluation and (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). - Product Inventory System. - Purchase record - FFB - Sales record - CPO - Palm trace transactions - ERP system - Goods receipt and goods issue records.



				<ul style="list-style-type: none"> - Estimated tonnage. Environment (extraction plant) - Effluents from the extraction plant - Compliance with environmental legislation
07.07.2025	12.00 pm – 01.00 pm	Lunch		
07.07.2025	5.00 pm	End of day 1		
Day 2: Visit to farms. SCC (Refinery) and Office				
08.07.2025	6:00 am – 5:00 pm	DM ASI1DTYEJK	Puerto Cortés (Refinery)	<p>SCC (Visit to Puerto Cortes) Indicator: SCC 2020 Travel to Puerto Cortes Tour of the facilities. observation of receiving production. weighbridge process. storage facilities and critical control points. and interviews with key personnel by risk category. Travel to PKC SCC plant (PKC Plant).</p> <p>Review of records:</p> <ul style="list-style-type: none"> - Product inventory system. - Production and sales summary report Sample selected by auditor from supplier documents. organization sales invoices. shipping documents. etc. - RSPO SCC - mass balance report - Universal List of Extractors (UML ID).
08.07.2025	07.30 am - 12.30 pm	CL ASI1DBZZTO	Farm E.A.C Los Canarios Farm E.A.C El Cristal	<p>Agronomic. Environmental. H&S. field visit and records review: Indicator: 2. 3. 4. 6. 7</p> <ul style="list-style-type: none"> - Worker's interview (procedures. policies. grievance mechanism) - Internal Stakeholder consultation (Health and safety committee. Gender committee and workers committee) - Maps - IMP - Good Agricultural Practices - Soil Management (Erosion. soil degradation and fragile soils)



				<ul style="list-style-type: none"> - Application records for agrochemical and fertilizers - Justification - Use of PPE's - Use of fire and agrochemical - Storages: agrochemical. fertilizers. waste. fuels - Water management in the field - Accident and first aid procedures - Identifying workplace hazards - Waste Management - HCV - Legal or authorized boundaries are clearly demarcated - Training records
08.07.2025	07.30 am - 12.30 pm	JT ASI1MLVVPO	Farm E.A.C Rufuno López	<p>Agronomic. Environmental. H&S. field visit and records review: Indicator: 2. 3. 4. 6. 7</p> <ul style="list-style-type: none"> - Worker's interview (procedures. policies. grievance mechanism) - Internal Stakeholder consultation (Health and safety committee. Gender committee and workers committee) - Maps - IMP - Good Agricultural Practices - Soil Management (Erosion. soil degradation and fragile soils) <ul style="list-style-type: none"> - Application records for agrochemical and fertilizers - Justification - Use of PPE's - Use of fire and agrochemical - Storages: agrochemical. fertilizers. waste. fuels - Water management in the field - Accident and first aid procedures - Identifying workplace hazards - Waste Management - HCV - Legal or authorized boundaries are clearly demarcated - Training records



08.07.2025	01.00 pm – 05.00 pm	CL ASI1DBZZTO	Oil Mill Office	<p>H&S (farms) - Documents review (pending issues) Indicator : 2.1.1. 3.3.1. 3.6.1. 3.6.2. 3.7.2. 6.7. 7.2.10. 7.2.11</p> <p>Agronomic – Documents review (pending issues) Indicator: 2.1.1. 3.1.2. 3.3. 7.1. 7.2. 7.4. 7.5. 7.6. 7.7. 7.11</p>
08.07.2025	01.00 pm – 05.00 pm	JT ASI1MLVVPO	Oil Mill Office	<p>Respect community and human rights and deliver benefits Indicator : 4.3.1. 4.4.1. 4.4.2. 4.4.3. 4.4.4. 4.4.5. 4.4.6. 4.5. 4.6. 4.7. 4.8</p> <ul style="list-style-type: none"> - FPIC (new and current operations) - Benefits to the community - Customary Rights - Documented system - Compensation for loss of legal. customary or user rights - Participatory Maps - Documents evidencing legal ownership or leasehold. or authorized use of customary lands authorized by customary landowners - Documents showing legal ownership or lease. or authorized use of Customary land authorized by customary landowners. <p>Social issues Indicator: 3.4 - SIA (Social Impact Assessment) and monitoring</p>
08.07.2025	07.30 am- 12.00 pm 01.00 pm – 05.00 pm	WN ASI12SAXDA	Oil Mill Office	<p>Human Resources - Documents review (farms and Oil Mill) Indicator: 3.5. 3.7.1. 3.7.2. 6.1. 6.2. 6.3. 6.4. 6.5. 6.6</p> <ul style="list-style-type: none"> - HR procedures review - Wages and benefits of workers - Communication Log and Procedures - Training plan and records - Respect of workers' rights - Prevalent Wage Social - Protection of children - Sexual harassment Policy - Non-discrimination policy



				<ul style="list-style-type: none"> - Freedom of association and right to collective bargaining - Gender Committee - Reproductive rights policy
08.07.2025	12.00 pm – 01.00 pm	Lunch		
08.07.2025	05.00 pm	End of day 2		
Day 3: Visit to farms Stakeholders consultation – Oil Mill				
09.07.2025	07.30 am - 8.00 am	WN ASI12SAXDA	Oil Mill Office	Meet with management- review day 1 and 2 findings.
09.07.2025	07.30 am - 12.00 pm 01.00 pm – 05.00 pm	CL ASI1DBZZTO	Farm E.A.C 17 de Julio Farm E.A.C Unión Toyos	Agronomic. Environmental. H&S. field visit and records review: Indicator: 2. 3. 4. 6. 7 <ul style="list-style-type: none"> - Worker’s interview (procedures. policies. grievance mechanism) - Internal Stakeholder consultation (Health and safety committee. Gender committee and workers committee) - Maps - IMP - Good Agricultural Practices - Soil Management (Erosion. soil degradation and fragile soils) - Application records for agrochemical and fertilizers - Justification - Use of PPE’s - Use of fire and agrochemical - Storages: agrochemical. fertilizers. waste. fuels - Water management in the field - Accident and first aid procedures - Identifying workplace hazards - Waste Management - HCV - Legal or authorized boundaries are clearly demarcated - Training records



09.07.2025	08.00 am - 12.00 pm 01.00 pm – 05.00 pm	DM ASI1DTYEJK	Oil Mill	<p>Supply Chain- Site Walk -through: Observe environmental and H&S Indicator: 3.3. 3.6. 6.7. 3.7.3. 3.8. 7.3. 7.8.3. 7.8.4 - Production process. weighbridge. storage facilities and critical control points. worker interview.</p> <p>Document review - Product inventory system - Production and sales summary report. - Auditor-selected sample of supplier documents. organization sales invoices. shipping documents. etc.</p>
09.07.2025	07.30 am - 12.00 pm	JT ASI1MLVPO	TBD	<p>Internal Stakeholder consultation Indicator: 1. 2. 4. 6 - Health and safety committee. - Workers' representative - Gender committee - Subcontractors Companies (CPO transporters. security forces. and restaurant)</p>
09.07.2025	08.00 am - 12.00 PM	WN ASI12SAXDA	Oil Mill Office	<p>Optimize productivity. efficiency. positive impacts Indicator: 3.1. 3.2.1. 3.2.2 - Management Plan - Continuous Improvement Action Plan - Business Plan - Renovation program planned for at least 5 years - Review by Management - NC minor revision RC1 - Template Metrics</p>
09.07.2025	12.00 pm - 01.00 pm	Lunch		
09.07.2025	01.00 am – 05.00 pm	JT ASI1MLVPO	TBD	<p>External Stakeholder consultation - Local Communities - Local Authorities - NGO - Previous landowners</p>



09.07.2025	01.00 am – 05.00 pm	WN ASI12SAXDA	Oil Mill Office	Pending Issues Labour (Oil Mill and Fram) Indicator : 3. 4. 6. 7.2 - Employment Contracts - Related documents detailing payments and conditions of employment - Pay slips - Records / Cholinesterase tests and entrance and periodical tests - Follow up on any issues depending on and collecting final evidence. - Cholinesterase tests and admission and periodic examinations
09.07.2025	5.00 pm	End of day 3		
Day 4: Visit to farms - Oil Mill				
10.07.2025	07.30 am - 8.00 am	WN ASI12SAXDA	Oil Mill Office	Meet with management- review day 3 and Stakeholder consultation findings.
10.07.2025	07.30 am - 12.00 pm	JT ASI1MLVVPO CL ASI1DBZZTO	Farm E.A.C Lempira Farm E.A.C La Reyna	Agronomic. Environmental. H&S. field visit and records review: Indicator: 2. 3. 4. 6. 7 - Worker’s interview (procedures. policies. grievance mechanism) - Internal Stakeholder consultation (Health and safety committee. Gender committee and workers committee) - Maps - IMP - Good Agricultural Practices - Soil Management (Erosion. soil degradation and fragile soils) - Application records for agrochemical and fertilizers - Justification - Use of PPE’s - Use of fire and agrochemical - Storages: agrochemical. fertilizers. waste. fuels - Water management in the field



				<ul style="list-style-type: none"> - Accident and first aid procedures - Identifying workplace hazards - Waste Management - HCV - Legal or authorized boundaries are clearly demarcated - Training records
10.07.2025	01.00 pm – 05.00 pm	JT ASI1MLVVPO	Oil Mill Office	<p>Environmental Documents and records review</p> <p>Indicator: 7.9.1. 7.10.1. 7.10.2. 7.10.3</p> <ul style="list-style-type: none"> - Energy Management - GHG Calculator and GHG emissions publicly reported. <p>Pending Issues Respect community and human rights and deliver benefits</p> <p>Indicator : 4.3.1. 4.4.1. 4.4.2. 4.4.3. 4.4.4. 4.4.5. 4.4.6. 4.5. 4.6. 4.7. 4.8</p>
10.07.2025	08.00 am - 12.00 pm 01.00 pm – 05.00 pm	DM ASI1DTYEJK	Oil Mill	<p>H&S and Environmental (Oil Mill) H&S documents review (Oil Mill).</p> <p>Indicator : 2.1.1. 3.3.1. 3.6.1. 3.6.2. 6.7</p> <ul style="list-style-type: none"> - H&S POES - Risk assessment and controls. - Monitoring of H&S plan - Emergency procedures and Accidents. - Identifying workplace hazards - Health and safety training. - Medical follow-up of workers. - Legal compliance <p>Environmental documents review (Oil Mill)</p> <p>Indicator : 2.1.1. 3.4. 7.8.3. 7.8.4</p> <ul style="list-style-type: none"> - Environmental Impact Assessment and monitoring - Waste Management - Water management - Mill effluents



				- Legal compliance
10.07.2025	08.00 am - 12.00 pm 01.00 pm – 05.00 pm	WN ASI12SAXDA	Oil Mill	<p>Support Smallholder Inclusion and FFB suppliers</p> <p>Indicator : 5.1. 5.2</p> <ul style="list-style-type: none"> - Fair and transparent treatment of small producers - Fair pricing. legal and transparent contracts - Timely payments - Complaints mechanism - Support for improving producers' livelihoods and their inclusion in the sustainable palm oil value chain. <p>Pending Issues Labour (Oil Mill and Fram)</p> <p>Indicator : 3. 4. 6. 7.2</p> <ul style="list-style-type: none"> - Employment Contracts - Related documents detailing payments and conditions of employment - Pay slips - Records / Cholinesterase tests and entrance and periodical tests - Follow up on any issues depending on and collecting final evidence. <ul style="list-style-type: none"> - Cholinesterase tests and admission and periodic examinations
10.07.2025	12.00 pm- 01.00 pm	Lunch		
10.07.2025	05.00 pm	End of day 4		
Day 5: Closing meeting - office				
11.07.2025	08.00 am – 10.00 am	All	Oil Mill Office	<p>Health and Safety. Environmental. agronomic. social labour Pending topics</p> <p>Indicator : 1. 2. 3. 4. 5. 6. 7</p> <p>Follow up on any depending issues and collecting of final evidence.</p>



11.07.2025	10.00 am – 12.00 pm	All	Oil Mill Office	Audit Team Meeting/Findings review
11.07.2025	01.00 pm – 02.30 pm	All	Oil Mill Office	Preliminary RSPO P&C Closing Meeting
11.07.2025	02.30 pm – 04.00 pm	All	Oil Mill Office	Closing meeting Convene with all relevant staff to summarize audit findings, potential non-conformities, and next steps.
11.07.2025	05.00 pm	End of day 5		

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

N/A



4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result $x = (\sqrt{y}) \times (z)$	Total Sampled
<i>Mill</i>	1	N/A	N/A	All mills shall be audited.
<i>Own/Managed Estates</i>	31	Low Risk	$x = (\sqrt{31}) * (1.2)$	7
<i>Scheme Smallholder</i>	-	Choose an item	-	-
<i>Scheme Outgrower</i>	-	Choose an item	-	-
<i>Independent Outgrower</i>	-	Choose an item	-	-



4.6. Sampling History of Current Certification Cycle



(Mill/ Supply Base / Scheme Smallholder)	Year 6	Year 7	Year 8	Year 9	Year 10
	2025	20xx	20xx	20xx	20xx
HONDUPALMA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COOP. EL ESFUERZO LA COMPUERTA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COOP. UNION CRISTIANA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. SANTA ELENA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. 17 DE JULIO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. BATTAN	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. BENEDICTO LOPEZ	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. BUENOS AIRES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. EDIMUNDO RODRIGUEZ	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. EL CRISTAL	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. EL RANCHO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. EL REY	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. LA ESPERANZA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. GUAYMAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. LA ARADA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. LA CONQUISTA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. LA DEMOCRACIA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. LA LEMPIRA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. MEALLER	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. RUFINO LOPEZ	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. LA REYNA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. LIBERACION	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



E.A.C. LORENZO ZELAYA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. LOS CANARIOS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. NAPOLEON RIVERA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. OMONITA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. SAN ANTONIO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. SAN JOSE TOYOS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. SANTA ROSA DEL NORTE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. UNION TOYOS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E.A.C. URRACO PROTECCION	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Weesmery Navarro - ASI12SAXDA	
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;	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 has 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.
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	To obtain certification as a P&C lead auditor, he completed three observations and participated in three audits as a team member before assuming the role of lead auditor. 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.



Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	In 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.	
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: WN ASI12SAXDA	Environmental and sanitary engineer, specialist in quality management and MSc in Tropical Agroforestry.
	Audit Team Member 1: DM ASI1DTYEJK	Food Engineer, master's in food science and technology (Focus area: Fruit Processing) and Ph.D. in Food Science and Technology (Focus area: Organic Agroindustry and New Product Development).
	Audit Team Member 2: José Torres ASI1MLVPO	Agricultural engineer, graduate in agricultural business administration, specializing in environmental administration and management.
	Audit Team Member 3: CL ASI1DBZZTO	Degree in Agriculture Engineering issued by the University of Antioquia, Colombia.
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: DM ASI1DTYEJK	More than 7 years of experience consulting with internal and external stakeholders in Latin America and Africa.
	Audit Team Member 2: José Torres ASI1MLVPO	Advisor in sustainable agriculture, trainer of internal auditors in certification schemes in oil palm cultivation, auditor in sustainable agriculture since 2002, trainer of lead auditor in RSPO since 2016, verifier in compliance with responsible policies in purchasing from oil companies, audits in RSPO from 2023.
	Audit Team Member 3: CL ASI1DBZZTO	5 years of experience as sustainability auditor for different standards such as Rainforest Alliance, organic regulations (USDA-NO/EU), and GlobalG.A.P. 6 years of experience as sustainability manager.
Successfully completed an RSPO endorsed P&C lead auditor course	Audit team Leader: WN ASI12SAXDA	RSPO P&C lead auditor course 2018 (March 2023)
	Audit Team Member 1: DM ASI1DTYEJK	Lead auditor P&C RSPO, Refresher course (2024)



	Audit Team Member 2: José Torres ASI1MLVVPO	RSPO Principles and Criteria Lead Auditor (2016). Updated 2021. and 2024
	Audit Team Member 3: CL ASI1DBZZTO	Lead Auditor RSPO P&C 2018 (2021). Lead auditor P&C RSPO. Refresher course (2024)
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit team Leader: WN ASI12SAXDA	5-day lead auditor course for ISO 9001:2015. ISO 14001:2015 and ISO 45001:2018 lead auditor (2015. 2023).
	Audit Team Member 1: DM ASI1DTYEJK	Lead auditor ISO 9001: 2015 CQI e IRCA Registry : 18168 (2017)
	Audit Team Member 2: José Torres ASI1MLVVPO	ISO 9001(2023). ISO 450001(2023)
	Audit Team Member 3: CL ASI1DBZZTO	5-day Lead auditor ISO 9001: 2015. IRCA Registry: 437458 (2023)
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit team Leader: WN ASI12SAXDA	CBs training - RSPO certification system 2023
	Audit Team Member 1: DM ASI1DTYEJK	RSPO Principles and Criteria Lead Auditor (2022).
	Audit Team Member 2: José Torres ASI1MLVVPO	RSPO Principles and Criteria Lead Auditor (2016). Updated 2021. and 2024
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: WN ASI12SAXDA	RSPO training - ISH standard (May 2023)
	Audit Team Member 1:	-
	Audit Team Member 2:	The row can be added as necessary
	Audit Team Member 3: CL ASI1DBZZTO	-
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: DM ASI1DTYEJK	In the last 2 years the lead auditor was supervised in 3 audits by experienced lead auditors. Each audit lasted 5 days.
	Audit Team Member 2: José Torres ASI1MLVVPO	Trained in 2 practical audits against the RSPO P&C (2022-2023)
	Audit Team Member 3: CL ASI1DBZZTO	She has participated in sixteen RSPO P&C audits as a team member auditor. Prior to his participation, he went through the necessary accompaniment process and training period accompanied by a qualified lead auditor and subsequently audit approval under evaluation by an evaluator auditor



Knowledgeable and experience of the local/regional laws	Audit team Leader: WN ASI12SAXDA	Strong understanding and experience of local and regional legal frameworks related to environmental management in Agribusiness.
	Audit Team Member 1: DM ASI1DTYEJK	More than 7 years of experience on legislation in Latin America and Africa acquired through participation in audits.
	Audit Team Member 2: José Torres ASI1MLVVPO	Training in labour legislation by the Ministry of Labour and the Bar Association of Honduras. training in occupational risks by IHSS. environmental laws. experience auditing other sustainable agriculture schemes for 25 years.
	Audit Team Member 3: CL ASI1DBZZTO	More than 10 years of experience in Colombian legislation and 1 year in Latin American legislation acquired through participation in audits.
Knowledgeable in Best Agricultural Practices. and Integrated Pest Management. pesticide and fertiliser use;	Audit team Leader: WN ASI12SAXDA	Strong understanding and experience of local and regional legal frameworks related to environmental management in Agribusiness.
	Audit Team Member 1: DM ASI1DTYEJK	Experience on best agricultural practices. pest control and fertilizer use in Latin America and Africa for more than 6 years acquired through participation in audits.
	Audit Team Member 2: José Torres ASI1MLVVPO	Training as an agricultural engineer
	Audit Team Member 3: CL ASI1DBZZTO	Agriculture engineer with specific training in integrate pest management and fertiliser as part of the curriculum. Cours "Rational Pesticides Handling" by SENA.
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: WN ASI12SAXDA	Implicit experience in environmental management and agricultural practices in the palm oil industry.
	Audit Team Member 1: DM ASI1DTYEJK	-
	Audit Team Member 2: José Torres ASI1MLVVPO	Participated in audits on oil palm with other schemes (2018) and RSPO (2025) regarding occupational safety in the extraction plant and plantations.
	Audit Team Member 3: CL ASI1DBZZTO	She has conducted eleven audits, auditing health and safety aspects in oil palm plantations and mill.
Experience in handling workers' welfare or social auditing experience. such as experience with the SA8000 or other	Audit team Leader: WN ASI12SAXDA	SA8000 Basic Training 2025



international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000. Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	Audit Team Member 1: DM ASI1DTYEJK	SA8000 Basic Training 2022
	Audit Team Member 2: José Torres ASI1MLVVPO	Audited experience in worker welfare in other sustainable agriculture schemes. training in social leader auditing and diploma in corporate social responsibility SA 8000.
	Audit Team Member 3: CL ASI1DBZZTO	Experience as a Rainforest Alliance auditor, where she has conducted 21 audits as lead auditor, including the social aspects of the standard.
Experience in handling of land rights. gender and indigenous peoples' issues;	Audit team Leader: WN ASI12SAXDA	Experience in ISO 14001 and HCV/HCS assessments.
	Audit Team Member 1: DM ASI1DTYEJK	Proforest Academy online courses (2022) on: <ul style="list-style-type: none"> - Natural Resource Conflict Management. - Introduction to FPIC - Respecting the Rights of Indigenous Peoples and Local Communities - Gender Inclusion in Agro-Commodity Production - Introduction to the Multistakeholder Process (MSP) - Introduction to Responsible Business
	Audit Team Member 2: José Torres ASI1MLVVPO	Experience auditing workplace well-being in other sustainable agriculture schemes. training in auditing social leaders. and a diploma in corporate social responsibility SA 8000. working in social development with communities.
	Audit Team Member 3: CL ASI1DBZZTO	Experience as a Rainforest Alliance auditor, where she has conducted 21 audits as lead auditor, including the social aspects of the standard.
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: WN ASI12SAXDA	ISO 14001 lead auditor with experience in internal audits 2014 - 2018
	Audit Team Member 1: DM ASI1DTYEJK	Experience of more than 6 years in organic agriculture audits in Colombia and Brazil and technical manager for more than 2 years in the Brazilian organic industry.
	Audit Team Member 2: José Torres ASI1MLVVPO	The row can be added as necessary



	Audit Team Member 3: CL ASI1DBZZTO	5 years of experience as an organic agriculture and rainforest Alliance auditor
Fluent in one of the main national languages	Audit team Leader: WN ASI12SAXDA	Fluent in Spanish and English
	Audit Team Member 1: DM ASI1DTYEJK	Fluent in Spanish and Portuguese and advanced English
	Audit Team Member 2: José Torres ASI1MLVVPO	Fluent in Spanish.
	Audit Team Member 3: CL ASI1DBZZTO	5 years of experience as an organic agriculture and rainforest Alliance auditor
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	Audit team Leader: WN ASI12SAXDA	Completed RSPO SCC Lead Auditor Training (2018) and familiar with supply chain requirements of palm oil mills.
	Audit Team Member 1: DM ASI1DTYEJK	Lead auditor Supply Chain SCC RSPO. V2020. Refresher course (2022). Experience of more than 30 supply chain audits in different Latin American countries.
	Audit Team Member 2: José Torres ASI1MLVVPO	The row can be added as necessary
	Audit Team Member 3: CL ASI1DBZZTO	Lead Auditor in RSPO Supply Chain V2020" issued on 2025 under the code LCLP-RSPO-AL-SCC-03-2025



5. Audit Findings & Results

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results	
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to): <ul style="list-style-type: none"> • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1); • Public summary of certification 		The certification unit has a documented procedure for managing the provision of information to stakeholders and the public. This system defines the relevant information on social, Environmental, and legal aspects that is publicly available, ensuring that confidential company information is not disclosed. The minimum information available includes aspects such as management plans, results of social and environmental assessments, key policies, and certification summaries. It was evident that the organization holds events to socialize this procedure with stakeholders. During consultations with external parties, they confirmed that they were aware of the procedure and participated in the company's disclosure events.	<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)



	assessment report; Human Rights Policy (Criterion 6.13).			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		It was confirmed that the certification unit provides information to interested parties in Spanish, which is the appropriate language and is understood in the operational region. Consultations with interested parties during the audit verified that communication is effectively carried out in this language through the channels established by 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)
1.1.3 (C)	Records of requests for information and responses shall be maintained.		The audit confirmed that the certification unit has established and maintains formal mechanisms for communicating, receiving, and responding to requests for information, complaints, and suggestions from interested parties. It was evident that there is a documented procedure and a designated person responsible for managing these communications centrally, ensuring the traceability of requests. Information on how to access these mechanisms is in the public domain and is available both on the company's website and through direct dissemination at meetings with key stakeholders. During the period	<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)

			evaluated, no formal requests for information were recorded; however, interviews confirmed that stakeholders are aware of the channels established for making such requests, demonstrating compliance with the transparency and communication indicators.	
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		The audit confirmed that the certification unit has implemented and maintains a formal, documented procedure for providing information and managing inquiries, complaints, and claims from interested parties. It was evident that the company has clear communication and consultation mechanisms in place, assigning specific responsibilities for their management and establishing defined response times to ensure timely attention. This mechanism is publicly accessible through the organization's website and its active dissemination has been verified through information sessions with significant stakeholder participation, thus ensuring awareness and accessibility of the established communication 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)

1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		The audit verified that Hondupalma maintains a formal stakeholder register with information on 92 relevant actors. During consultations, no observations were identified regarding the general content of the list. However, a non-conformity was identified related to the lack of updates on community representatives from several nearby villages, which limits the validity of the contact information on record. <i>(Reference NC #1).</i>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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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.		The organization and its affiliated supply bases operate under a documented Code of Integrity and Ethical Conduct. This code establishes the fundamental principles and values that guide the behavior of all members of the organization promoting transparency, legal compliance, social responsibility, and respect for human rights in all its operations. The company has mechanisms in place to monitor compliance with this code including regular audits and evaluations. In addition, it ensures that these ethical principles are understood and applied by all staff through regular training sessions. which are held both at its main facilities and at associated supply bases. demonstrating an ongoing commitment to ethical conduct.	<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)
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		The organization has a documented system for monitoring compliance with and implementation of its ethical conduct policy. This system includes internal and external audits. complaint tracking. periodic assessments of compliance with the code of ethics. and other internal controls. The results of the most recent monitoring. corresponding to the second half of 2024. were communicated internally and showed general compliance with ethical guidelines. highlighting legal compliance. social responsibility	<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)



			management. and respect for labour policies. No breaches of the code of ethics were identified during the period reviewed.	
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Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.

Criterion 2.1:

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

2.1.1 (C)	The unit of certification complies with applicable legal requirements.		<p>The organization demonstrates the implementation of a robust system for identifying and complying with applicable national legislation. This includes internal procedures for annual legal compliance audits and the use of a specialized digital platform for up-to-date monitoring of regulatory requirements.</p> <p>Evidence was provided of periodic external legal compliance audits (conducted in 2024 and 2025) that comprehensively assess the areas of environment, occupational health and safety, safety, and social responsibility.</p> <p>In the environmental component, the validity of the licenses and permits required for its operations was verified, including environmental validations for plantations and licenses for industrial facilities, such as oil transfer pipelines and biogas generation plants. In addition, boiler emissions monitoring 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)
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			<p>physicochemical water analyses were reviewed and found to be within the limits permitted by Honduran regulations.</p> <p>In terms of occupational health and safety, annual emergency drills were found to be carried out on all plantations, in accordance with legal requirements. Likewise, the formation, registration with the labor authority, and active operation of the Joint Occupational Health and Safety Committees in the different production units (E.A.C.P.) were evidenced. These committees meet monthly and keep records of their activities, including inspections of personal protective equipment (PPE), inspections of facilities, and accident monitoring.</p> <p>The organization maintains a record system for all workplace accidents, which are investigated and reported to the competent authorities, such as the Honduran Social Security Institute and the Ministry of Labor and Social Security.</p> <p>During the external legal compliance audit, a non-compliance related to overtime pay for hazardous activities was detected. The organization addressed this finding through its internal corrective action system to ensure compliance.</p>	
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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>	<ul style="list-style-type: none"> • 	<p>The organization demonstrates a structured system for legal compliance management, supervised by its legal department. This system includes the identification, access, and updating of applicable legislation, for which it relies on specialized external services and a technological platform. Compliance is assessed annually through document audits and on-site visits. A monthly monitoring mechanism was evident to manage findings or pending activities, ensuring ongoing compliance.</p> <p>The organization has also implemented a due diligence procedure for its product and service providers. This process includes an initial assessment and periodic reassessments of contractors' performance and compliance. During the audit, a sample of suppliers was reviewed, including industrial assembly services, transportation, food supply, biogas management, and fruit suppliers, confirming the application of compliance assessment and verification mechanisms.</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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2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained. and there is no planting beyond these legal or authorised boundaries.		The farms belonging to the certification unit with clearly defined and demarcated physical boundaries with respect to neighboring properties. Through field visits to the farms in the sample, it was observed that the boundaries are physically established using various methods, such as concrete posts and fences. In addition, a field verification was carried out to confirm that the physical demarcation matches the organization's cartography (maps), thus validating the accuracy of the operational boundaries.	<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.		The organization maintains documented control of its service providers. A list was found that identifies active contractors and the nature of the services they provide, which include, among others, logistics and customs, equipment calibration, food supply, transportation, energy management, and construction services. This record allows the organization to monitor the status of its suppliers.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
2.2.2	All contracts. including those for FFB supply. contain specific clauses on meeting applicable legal requirements.	•	The organization has implemented the inclusion of legal compliance clauses in its contractual agreements. A review of a	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



	and this can be demonstrated by the third party.		representative sample showed that both contracts with service providers (such as industrial assembly, transportation, food and energy supply) and agreements with fresh fruit producers include specific provisions or statements of commitment that require third parties to comply with applicable legislation, and this was verified during the document review.	<input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.		The audit confirmed that the organization has incorporated explicit commitments against improper labour practices into its contractual agreements. A review of a sample of contracts with service providers and fresh fruit suppliers showed that these include specific clauses. These clauses prohibit participation in activities that could lead to forced labour, labour trafficking, or the use of child labour, ensuring that its business partners comply with national legislation and decent work principles.	<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 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 		The organization has documented its supply base, which consists of its own farms and those of associated producers. Evidence was found of a system for	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity
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	<ul style="list-style-type: none"> • 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 		<p>managing information on this base, including data on cultivated area, location, geolocation, and production projections. It was verified that the company's management system includes mapping of the farms with their respective plots. It was also verified that the organization maintains records demonstrating legal ownership of the land in its supply bases, including property documentation issued by the National Agrarian Institute (INA).</p>	<input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
2.3.2	<p>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.</p>		<p>The organization has implemented a system to manage information on its third-party supply base, which consists of associations of small producers. It was verified that the company maintains geolocation records of both the associations and their members' farms, along with documentation proving the legality of the land.</p> <p>It was found that the organization's commercial policy excludes the purchase of fruit from private collection centers; supply is carried out through direct contracting with producer associations, who deliver the product directly to the plant. The audit reviewed the documentation of the management system, confirming the existence of traceability information and land tenure</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)

			records for members of producer associations.	
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Principle 3: Optimise productivity, efficiency, positive impacts and resilience

Criterion 3.1:

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

3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly <input type="checkbox"/> oped business case for Scheme Smallholders.		<p>The organization has developed a long-term business plan (2025-2029) that articulates its strategy for operational and financial sustainability. The plan is based on maintaining productive stability and industrial efficiency, ensuring profitability within a framework of social and environmental compliance, aligned with its various management system certifications. A central component of the strategy is a structured replanting plan, designed to renew significant areas of cultivation using high-yield genetic material. This initiative seeks to ensure long-term production sustainability and optimize oil extraction efficiency.</p> <p>Fresh fruit production projections remain stable, supported by a diversified supply model that includes affiliated farms,</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>independent producers, and company-owned farms. Oil extraction rates are also expected to remain at efficient levels.</p> <p>From a financial perspective, the plan projects-controlled cost management and favorable profit margins, based on expected market trends. The plan demonstrates a healthy financial structure, with projections for growth in equity and social reserves, reaffirming the organization's viability and its commitment to the cooperative model and social development.</p>	
3.1.2	An annual replanting programme projected for a minimum of five years. is available.		<p>The organization has developed and documented a long-term replanting plan, integrated into its business strategy for the five-year period 2025-2029. This plan responds to the agronomic need to renew plantations that are reaching the end of their useful life cycle.</p> <p>The audit verified that the plan establishes annual projections for the renewal of several thousand hectares during this period. The organization has implemented a monitoring system for the execution of this plan, which is validated annually by updating its plantation records. The program is detailed and includes key information on the plots to be worked on,</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 varieties of genetic material to be used, and the resources necessary for its implementation, ensuring future productive sustainability.	
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 management system Recommendations for improvement 		<p>The organization conducts semi-annual reviews by management to assess the effectiveness and adequacy of its integrated management system. The latest review on February 4, 2025, corresponding to the second half of 2024, confirmed a high level of compliance with strategic and operational objectives.</p> <p>The performance analysis showed positive results in customer satisfaction, achieving high levels of compliance and loyalty. In the areas of food safety, the environment, and occupational health and safety (OHS), the indicators remained favorable, meeting the established goals and without any relevant external complaints. Accident and occupational illness rates remained within the permitted limits.</p> <p>The review also addressed the organization's adaptation to changes in the external and internal context, including the effects of climate change on operations and new traceability requirements in the international market. The need to strengthen emergency and occupational</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>health plans in response to these factors was identified.</p> <p>At the operational level, industrial plants maintained satisfactory performance and resource consumption was controlled. Although agricultural yields were affected by weather conditions, the company continues to implement its agronomic improvement plan and provide support to small producers for certification.</p> <p>Senior management concluded that the integrated management system is effective, sustainable, and maintains robust controls. Opportunities for continuous improvement were identified, focusing on energy efficiency, climate management, and operational continuity, reaffirming the organization's ability to maintain its certifications and meet its objectives.</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 continuous improvement plan, P-MC-AG-04, seeks to continuously improve the operations of HONDUPALMA and its affiliated bases.</p> <p>Environmental Management: The Environmental Management document, M-02, dated 09/20/2024, details the monitoring and control of waste (solid, liquid, and gaseous) to reduce pollution. These actions are monitored every six months, and the results up to May 2025 are documented in the Environmental Management report. In terms of water consumption, a reduction was observed in 2024 to 1.59 cubic meters per metric ton of RFF, an improvement compared to 2023.</p> <p>Social Management: In the social sphere, the company continues to implement the actions of the social impact study, both for worker safety and for community management. This includes compliance with the actions defined in the document HONDUPALMA Social Development Projects 2024-2025 and the social and environmental impact study that defines the measures for each impact.</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>3.2.2</p>	<p>As part of the monitoring and continuous improvement process. annual reports are submitted to the RSPO Secretariat using</p>	<p>•</p>	<p>The organization maintains a documented system for tracking its sustainability metrics. It was verified that the certification</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p>



	<p>the RSPO metrics template.</p>		<p>unit uses a consolidated template to record annual indicators, differentiating between the industrial operations of the extraction plant and the agricultural activities of the farms.</p> <p>It was evident that the information reported is traceable to the organization's primary sources. The tracking system includes the recording of production data, extraction efficiency, consumption of resources such as water and energy, and social data such as the number of employees. For the agricultural component, areas in production, fruit yields, fertilizer use, and other labour and environmental data are monitored. This consolidation of information allows the organization to monitor its productive, environmental, and social performance, demonstrating compliance with certification requirements.</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>The audit verified that the organization has a documented system of operating procedures covering its management activities at the extraction plant and on the plantations. Procedures for environmental management were found to be in place, focusing on pollution reduction and proper waste management.</p>	<p><input type="checkbox"/> Conform</p> <p><input checked="" type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p>



			<p>Procedures for occupational health and safety management were also found to be in place, including hazard and risk assessment and incident investigation. In the agronomic area, there are documented procedures for crop nutrition, integrated pest management, harvesting, and safe handling of agrochemicals.</p> <p>However, a non-conformity was observed related to the lack of a documented operating procedure for the administration and delivery of personal protective equipment (PPE) on the plantations. Although during the tour and interviews it was found that workers had the necessary PPE in good condition, the organization must formally define the process for the control, registration, replacement, and inventory management of such equipment. (Reference Non-conformity #2).</p>	<input type="checkbox"/> Not Applicable (justification required)
3.3.2	A mechanism to check consistent implementation of procedures is in place.		<p>The organization has established mechanisms to ensure the correct implementation of its operating procedures in the field. These methods include knowledge assessments of the personnel who perform the tasks and monitoring of management indicators, particularly in the environmental area. It was found that periodic checks are carried out on</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>associated farms using checklists to assess the application of agronomic procedures, such as nutrition, pruning, and plant health.</p> <p>However, a non-conformity was identified related to the implementation of the employee complaints and claims procedure. Although the organization has a documented procedure and meetings with worker representatives were observed where labor issues are discussed, it was noted that the complaints presented at these meetings are not being managed through the formal channel established in the procedure, nor are they being followed up in the company's complaint control matrix. (Reference non-conformity #3).</p>	
3.3.3	Records of monitoring and any actions taken are maintained and available.		<p>The certification unit's records show they're monitoring the implementation of farm management procedures and addressing any deviations.</p> <p>The specific documents reviewed include: An Environmental Management report from May 25, 2004. The Daily Water and Waste Indicators Report for the year 2025. Waste classification inspections conducted in February 2025 at both the extraction 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)



			refining plants.	
Criterion 3.4:				
A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations. and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.				
3.4.1 (C)	In new plantings or operations including mills. an independent SEIA. undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme. is documented.		<p>The certification unit updated its Environmental and Social Impact Assessment (ESIA) in February 2024. The study conducted by Booz Innova Consultants. identified a total of 15 positive social impacts and 11 environmental impacts. with 9 of the latter being positive, and two negatives.</p> <p>The assessment involved participation from various stakeholders. including HONDUPALMA. independent producers. local authorities. and community representatives.</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)
3.4.2	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.		<p>The certification unit updated its Environmental and Social Impact Assessment (EISA) in February 2024 with a management and monitoring plan. The updated EISA. which involved 141 participants and was disseminated to 87 people identifies specific actions for each social and environmental impact. highlighting both progress and new challenges. The management system documents detail the implementation of</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)



			these actions and the identification of new negative impacts.	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented. reviewed and updated regularly in a participatory way.		The certification unit has a new social and environmental plan updated in February 2024 with input from 87 stakeholders. This plan covering 2024-2025. monitors progress on identified impacts. Implementation began in July 2024 showing 24 out of 26 impacts as positive.	<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 3.5: 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.		<p>The organization and its affiliated bases have formal procedures for human resources management. These documented procedures establish policies and guidelines for the entire employment cycle, from recruitment and selection to termination and retirement.</p> <p>It was verified that hiring policies are aligned with national labor legislation, ensuring the provision of employment contracts, social security affiliation, and respect for constitutional rights. The procedures also include provisions for non-discrimination in the hiring of migrant workers.</p> <p>In addition, the organization has defined</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>clear policies for the induction of new employees, internal promotion, overtime pay in accordance with the law, and the management of professional internships. The existence of additional benefits for employees, such as group life and accident insurance, was evidenced. The audit concludes that human resources management is documented and that workers are informed about these policies.</p>	
3.5.2	<p>Employment procedures are implemented and records are maintained.</p>		<p>A sample review of personnel files at the extraction plant and associated bases was conducted to verify the implementation of human resources policies.</p> <p>It was found that the files for new hires generally comply with established procedures, including the formalization of contracts, social security affiliations, insurance policies, and inductions. Likewise, the reviewed termination processes with just cause had the supporting documentation required by national legislation and internal regulations, ensuring the right to a hearing and the calculation of severance pay.</p> <p>However, gaps in the application of procedures were identified. It was observed that, in the cases of internal promotion reviewed at the extraction plant,</p>	<p><input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			<p>the contractual update (new contract or addendum) was not formalized in accordance with labor legislation. At the associated bases, there was evidence of a case of promotion with delays in the corresponding salary adjustment and the absence of a defined job profile for the previous position.</p> <p>Additionally, a non-compliance was identified regarding the management of interns. The human resources procedure does not include specific guidelines for the admission of underage interns, and in one case reviewed involving a minor, the parental authorization required by the company's own policy was not available. (Reference Non-compliance #4).</p>	
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		<p>The certification unit has implemented a systematic methodology for occupational health and safety management (SySO) in both plantation operations and the extraction plant. The existence of a documented procedure for hazard identification and risk assessment was evidenced.</p> <p>It was found that the organization has</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>conducted risk assessments for all agricultural activities, including weed control, fertilization, harvesting, and maintenance, as well as for tasks in the industrial plant. For the identified risks, operational controls have been defined, including the use of personal protective equipment (PPE) specified in a dedicated matrix.</p> <p>The organization has developed and implemented Occupational Health and Safety Programs that govern both field and plant activities. These programs include key elements such as identification and compliance with legal requirements, the formation of joint committees, emergency preparedness and response through plans and drills, periodic inspections, incident investigation, and the provision of training in safe work practices.</p> <p>In addition, the existence of specific support procedures for incident management and lockout/tagout (LOTO) during maintenance tasks was verified, demonstrating a comprehensive approach to health and safety compliance.</p>	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		The audit verified that the extraction plant operates under a documented Occupational Health and Safety	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



			<p>Management Manual. This manual defines responsibilities for risk management, conducting inspections, staff training, contractor management, and contingency plan preparation. Records demonstrating effective monitoring of the system were reviewed, including SySO inspection reports covering compliance with PPE use, workplace safety, and good manufacturing practices.</p> <p>Risk control inspections were also evident in the agricultural divisions, where risk factors (such as lighting or electrical hazards) are actively identified and managed, implementing a hierarchy of controls and verifying the effectiveness of actions. In addition, an external technical report on the assessment of lighting levels in the plant was reviewed, which concluded that the levels are mostly within the required national and international standards.</p> <p>For plantation operations, a defined inspection program was found to monitor the effectiveness of the health and safety plan. Periodic records from associated farms were reviewed, demonstrating monitoring in key areas, including:</p> <ul style="list-style-type: none"> • Inspections of agrochemical warehouses and storage facilities, 	<input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>verifying the safe storage of hazardous substances, the availability of safety data sheets, signage, and emergency response equipment (showers and eye wash stations).</p> <ul style="list-style-type: none"> • Health and safety inspections in the field, monitoring the correct use of PPE by workers and compliance with safe work procedures. • Periodic reviews of emergency equipment, such as fire extinguishers and first aid kits, verifying that they were in good condition, recharged, and that supplies were complete and current. 	
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Criterion 3.7:

All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.



<p>3.7.1 (C)</p>	<p>A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training.</p> <p>Training for workers must cover, at minimum, the following:</p> <ul style="list-style-type: none"> - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs. 	<p>-</p>	<p>The audit verified that the organization has established and maintains a documented procedure for managing the competence and training of its personnel.</p> <p>This system aims to ensure that employees are properly trained in key areas such as quality, environmental management, safety, and occupational health and safety.</p> <p>It was found that the organization identifies the training needs of its employees, which are reflected in annual training plans. These plans are implemented through internal and external training.</p> <p>The organization keeps attendance records and evaluates the effectiveness of the training provided to ensure that employees have properly assimilated the knowledge. The implementation of training activities was confirmed by reviewing records and interviewing plant and farm personnel.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
<p>3.7.2</p>	<p>Records of training are maintained, where appropriate on an individual basis.</p>	<p>•</p>	<p>The audit verified that the certification unit has implemented a training program for its staff, which is based on a documented plan. Records were found that demonstrate the provision of training on topics relevant to the RSPO standard, such as the safe handling of</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>

			agrochemicals, the protection of rare and endangered species, social policies, energy efficiency, and occupational health and safety. Completion and understanding of these training courses were confirmed by reviewing attendance lists and conducting interviews with workers, demonstrating compliance in this area.	<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.		<p>The company has a supply chain procedure that establishes an annual training plan to ensure that all personnel involved, both internal and external have the necessary skills on issues related to RSPO certification. documented procedures. traceability and certified products.</p> <p>The plan includes activities scheduled for 2024 and 2025 such as standards interpretation internal audits. root cause analysis and oil extraction processes.</p> <p>Training records materials and evaluations were reviewed. confirming that all personnel linked to the supply chain in plants and warehouses have been trained in accordance with the requirements of the RSPO standard.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

Criterion 3.8:

Supply Chain Requirements for Mills



3.8.1	<p>Identity Preserved Module</p> <p>A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C. or against a Group Certification Scheme</p> <p>Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill. the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them. the inly MB Module is applicable.</p>		<p>The mill processes FFB sourced only from RSPO-certified plantations or group schemes. Evidence of compliance was provided through the Supply Chain Procedure (P-BPA-PI-02, v15, 15/05/2025), which ensures traceability under the Identity Preserved (IP) model from farm release to delivery. Hondupalma POM operates as a single site with two processing lines: one dedicated to certified fruit and the other to uncertified. Storage separation was verified with exclusive tanks T32 (IP, 2,109 tons) and T31 (uncertified, 2,955 tons). Certified fruit is recorded at farm release using F-01/P-17, supported by a list of accredited farms, scale operation instructions (I-08), quality control procedures, and harvest procedure (P-17).</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)
3.8.2	<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>N/A The company only implements the Preserved Identity model.</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)

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 updates its inventories daily considering the receipt of raw materials and the production obtained. There are periodic records for the control of inputs and products, both certified and non-certified, supported by an ERP system. During the audited period, the actual and projected production of palm and palm kernel oil was documented under the Identity Preserved (IP) model, as well as the absence of production under the Mass Balance (MB) model. Technical indicators such as oil extraction rate (21.71%) and kernel recovery (4.71%) were also reported. An IP production volume is projected for the next period, with detailed estimates for each product.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
3.8.4	<p>The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform</p>		<p>In the Supply Chain Procedure, Dated May 15, 2025, the Supply Chain Manager is defined as responsible for recording oil transactions on the PRISMA platform, including movements from the mill, refining plant, and almond plant. Additionally, they will ensure that everything related to the supply chain is complied with in all related departments, in addition to monitoring any changes to the standards for implementation within the Company.</p> <p>Transactions are validated on the IT RSPO platform.</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>A review of Prisma's records from May 1, 2024, to April 30, 2025, showed that the company conducted 19 CSPO transactions and 11 non-CSPO transactions. Eight of these transactions were reviewed during the audit.</p>	
3.8.5	<p>Documented Procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. 		<p>Supply Chain System Overview and Responsibilities The Supply Chain Procedure, dated 05/15/2025, identifies the persons responsible at the operational and documentary level for compliance with the chain of custody procedures.</p> <p>Key Responsibilities</p> <p>Head of Supply Chain: Designated with authority over the RSPO chain of custody system and others. His responsibilities include recording oil transactions on the Prism platform, covering extraction, refining and almond plant movements. It also ensures supply chain compliance across all related departments and keeps an eye on any changes in standards for implementation.</p> <p>Head of Sales and Office: Appointed as administrator of shipping and export volumes. He is responsible for the delivery of products nationally and internationally, inventory control and the fulfillment of contracts and orders.</p> <p>Personnel Qualification</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	<p>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>The qualification, knowledge and awareness of the leaders responsible for the supply chain on the organization's procedures were verified. Updated certificates of their training as RSPO V2020 Supply Chain Lead Auditors were presented, with courses completed in March 2024.</p> <p>Documentation and Compliance</p> <p>Records The organization maintains records and periodic updates to meet the requirements of the standard. Among the key documents reviewed are:</p> <ul style="list-style-type: none"> • Supply Chain Procedure. Details product handling, receipt, weighing, identification, classification, storage, internal shipments of RSPO certified products and sales. It specifies that in the event of overproduction of RSPO certified products, the General Management is responsible for immediately informing the certifier about the volumes of the derived products. • Scale Operating Instructions. Storage tank cleaning and sanitization procedure. • Release Analysis Format. Used to record the departures of certified product to the refining plant. 	
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			<p>Transactions on the Prisma platform are made per consignment and are recorded within three (3) months of physical shipment.</p> <ul style="list-style-type: none"> • Production Control Reports and Monthly and Quarterly Inventories for Palm Oil. kernel Plant and Refinery. • Operating Instructions for the kernel Plant and Refining and Logistics Procedure. Defines the guidelines for calculating inventory and managing outputs of the production process. • Product Storage and Preservation Description Manual. Indicates adequate storage conditions for finished products and a specific area for non-conforming products. • Packaging and Packaging process sheet. Physical Inventory Report (Butter and Bottled Oil). • Procedure for the provision of Information. Communications Mechanisms. Requests. Complaints. Claims and External Suggestions. • Internal audit procedure. Establishes that RSPO Chain of Custody (SCC) internal audits will be carried out annually. Nonconformities must be subject to management review at least once a year. 	
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3.8.6	<p>Internal Audit</p> <p>(i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill;</p> <p>a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims</p> <p>b) Effectively implements and maintains the standard requirements within its organization.</p> <p>(ii) Any con-conformities found as part of the internal audit shall be issued and required corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.</p>		<p>The company has established procedures to carry out annual internal audits. with the objective of verifying compliance with standards related to supply chain certification.</p> <p>These procedures include compliance review. effective implementation of regulatory requirements. and maintenance of audit records.</p> <p>During the internal audit carried out in May 2025. no non-conformities were detected. However. it was evident that the organization maintains an integrated management system that allows the monitoring of requirements. including review meetings and corrective and preventive actions.</p> <p>Audit activities were documented through plans. checklists and reports.</p> <p>Additionally. a nonconformity in the training area was identified and promptly resolved during a semi-annual review in 2024.</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>
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</p>		<p>The company has a procedure for purchasing and receiving products that establishes differentiated criteria for the handling of certified and non-certified fruit.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p>

	<p>received.</p> <p>(ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume</p> <p>(iii) The mill shall have a mechanism in place for handling of non-conforming FFB and/or documents.</p>		<p>The certified fruit comes from farms identified by the information technology area and is unloaded in specific areas for processing.</p> <p>Non-certified fruit, from independent producers, is also managed in designated areas.</p> <p>Purchases of certified products are made through a digital platform, ensuring their traceability and compliance with established standards.</p> <p>Detailed documentation supporting each transaction for certified products is required.</p> <p>During the evaluated period (May 2024 to April 2025), production and receipt of significant volumes of certified and non-certified products were recorded, with records that evidence compliance with established procedures.</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>
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 complete and can be presented either on a single-document or across a range of documents issued for RSPO certified oil palm products (for example, delivery</p>		<p>The company manages orders for certified products according to availability and customer requests.</p> <p>The sales area approves these orders, while the supply chain manager coordinates supplier announcements and tracking of products sold and shipped.</p> <p>The existence of records that support the</p>	<p><input type="checkbox"/> Conform</p> <p><input checked="" type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



	<p>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>traceability of transactions was verified. including documents such as invoices. processing records and analysis forms..</p> <p>The company confirmed the RSPO product declaration as requested by the customer. which was supported by the review of contracts. sales invoices and transportation documents.</p> <p>An NC was raised because an inconsistency was identified in the description of the RSPO certification model used. Although the documentation includes the minimum required information. in some cases, the “Segregated” (SG) model was used instead of the “Identity Preserved” (IP) model. See details in NC #5.</p>	
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 company has procedures to manage outsourced activities within the supply chain.</p> <p>. Services such as oil transportation and storage are formalized through contracts that clearly define responsibilities. including legal compliance. technical maintenance. insurance and training in RSPO standards.</p> <p>Ownership of the transported product remains with the company.</p> <p>Documents that support the contracting</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input checked="" 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>and evaluation of suppliers were reviewed.</p> <p>An opportunity for improvement was identified related to consistency and detail in the documentation of all subcontractors, regardless of the type or frequency of the service provided.</p>	
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.		Hondupalma maintains an updated database with contractors related to the supply chain, including their contact information.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			<p>Every time a new outsourced supplier is incorporated. this database is updated, and the certifying body is informed before the next audit.</p> <p>Services such as oil transportation and storage are managed through contracts that document responsibility and compliance with the RSPO standard.</p> <p>The information requested by the certifying body will be provided if it is considered necessary for an audit and is contemplated in the contract.</p> <p>During a review and interviews with those responsible for the supply chain. it was confirmed that there is no subcontracting for the processing or physical handling of the product.</p> <p>There is an official list of contractors for outsourced services.</p>	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.11	<p>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.</p>		<p>During the walkthrough and in an interview with the supply chain administrator and the Operations Manager, it was found that there have not been new subcontractors for the processing or physical management of the product in the last year.</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)



<p>3.8.12</p>	<p>Record Keeping</p> <p>(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.</p> <p>(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.</p> <p>(iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>(iv) For Mass Balance Module, the mill:</p> <p>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.</p> <p>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.</p> <p>c) The mill can only deliver Mass Balance sales from a positive</p>		<p>Records related to purchases, shipments, Receipt, transportation and sales of certified products are maintained.</p> <p>The Oil Mill and the Refinery maintain daily statistical controls with accurate, Complete, updated and accessible information, in accordance with certification standards.</p> <p>Operational, accounting and financial records are kept for a minimum of 5 years, although some documents may require longer periods according to applicable regulations.</p> <p>Documents are primarily stored electronically on the intranet, while records are kept physically.</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>stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)</p>			
3.8.13	<p>Extraction rate 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 calculation method for palm oil extraction and kernel recovery is established, based on daily process data and semi-annual evaluations.</p> <p>The kernel recovery rate is calculated by dividing the total almonds unloaded into the silos by the amount of fruit processed in 24 hours. .</p> <p>In the annual period evaluated (May 2024 to April 2025), more than 188 thousand tons of certified fruit were processed, with differentiated oil extraction and kernel recovery rates for the MB and IP schemes. The oil extraction Rate (OER) for this period was 22.77% (MB) and 20.44% (IP) while the Palm Kernel (PK) recovery rate was 4.72% (MB) and 4.60% (IP).</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>
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>		<p>The IP Palm Kernel Plant production yield values are calculated based on actual process data, and their conversion is performed within the PRISMA Platform system.</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>



				<input type="checkbox"/> Not Applicable (justification required)
3.8.15	<p>Processing</p> <p>For Identity Preserved Module. the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products. including during transport and storage to strive for 100% separation.</p>		<p>Hondupalma/E.C.A.R.A. has defined critical stages in the process to ensure control of entry and exit of certified products. minimizing risks:</p> <ul style="list-style-type: none"> • Reception of certified fruit: Complete verification of forms and data matching with the scale ticket. • Reception of fruit from new plantations: It is received as non-certified until the validity of the certification is confirmed. • Cooking fresh fruit: Daily record of total processed cooked fruit. • Clarification: Record of output and schedule of oil to the tanks. • Crude oil storage IP: Daily record of the volume entered into designated tanks. • Loading in tanks: Weight validation. documentation and sealing to guarantee product identity. Delivery to the client: Verification of invoices in accordance with client requirements and certifying bodies. • Inventory accounting: Daily registration of certified/non-certified fruit. oil production. tank inventories. oil 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			outputs and inputs.	
3.8.16	<p>Registration of Transactions</p> <p>(i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>(ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform</p>		<p>The supply chain procedure states that the person responsible for transaction management in Prisma must make records within 10 days of the physical movement of the product.</p> <p>The transaction recording section details the deadlines and responsibilities for announcing, confirming and tracking RSPO certified products, as well as managing their disposition in the event of changes in the sales system or losses.</p> <p>Evidence of ad creation and acceptance, inventory removal, product tracking, and product conversion was verified during the review.</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)
3.8.17	<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>In documentation review and interview with the Supply Chain Manager, it was evidenced that there is no use of brand names.</p> <p>Hondupalma do not make any General Corporate Communication in any form. Review company website (https://hondupalmahn.com/home/) as well as visual observation during the onsite audit did not establish the use of</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>this communication. Hondupalma is only making claim regarding RSPO by stating it supply model on its sales invoice.</p>	
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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)	<p>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>		<p>HONDUPALMA has a Social Policy Manual (M-S-RH-301) that outlines its commitment to respecting the human rights of all stakeholders. including employees. communities. and human rights defenders. The policy explicitly prohibits retaliation or intimidation by security forces. The company continues to disseminate this manual. with a recent session on March 20. 2025. reaching 96 participants from various community and institutional groups.</p> <p>During the interviews with the workers and consultations with the communities, it was found that they are aware of the policy on respect for human rights and that their rights have not been affected 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)



4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		HONDUPALMA's Social Policy Manual explicitly states that the company and its affiliates do not engage in violence or intimidation, specifically, against human rights defenders. The company employs its own security guards who work at facility entrances. According to stakeholders, these security personnel are not a threat and treat them courteously	<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 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)	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.	-	HONDUPALMA has a formal mechanism (P-S-RP-03) for handling external complaints and claims. updated on June 10. 2024. This system offers multiple channels. including email. phone. and complaint boxes. and allows for anonymous submissions. The company has conducted multiple dissemination sessions to inform various stakeholders about the process. with 90 participants in a February 2024 session and 141 across two sessions in October 2023. While mailbox reviews in early 2025 found no complaints. a phone complaint was successfully processed and closed within a month. demonstrating the mechanism's effectiveness.	<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)
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties. including by illiterate parties.	-	HONDUPALMA actively communicates its updated complaint and claim mechanism (P-S-RP-03. version 13. dated June 10. 2024) to all stakeholders. Face-to-face meetings are held to ensure stakeholders. including communities and small producers. understand the process. A recent session on March 20. 2025.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			confirmed this ongoing effort. Stakeholders consulted confirmed they were well-informed about the procedure and knew how to use it, with options like a dedicated phone number available for those who cannot read or write.	
4.2.3	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.	-	The certification unit has failed to inform all stakeholders about the progress of their requests. Specifically EAC Unión Cristiana lacks documented follow-up for a land donation request from the Toloa community which has been ongoing since 2022. While a meeting was held in January 2025 no official records of the request response time, or resulting agreements exist. This demonstrates a failure to comply with established procedures for handling communications and claims.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.	-	HONDUPALMA's complaint mechanism (P-S-RP-03, version 13) provides stakeholders with the option to access independent legal advice for their claims. The procedure allows for third-party support, observers, or mediators to help find a resolution. The company has identified specific external entities, such as the Ministry of Labour and local government offices, to	<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)



			act as independent mediators for unresolved labour, social, or environmental conflicts.	
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.		HONDUPALMA and its affiliated companies are actively involved in community development, with projects based on their 2024 Social and Environmental Impact Assessment. The company's 2024-2025 Social Development Project Plan outlines a series of community investments. In 2024, they completed several projects, including school renovations and a water pump donation. For 2025, they have budgeted for projects such as a health center incinerator and community electrification, with a total budget of Lh 14.985.000.00	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



Criterion 4.4: 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.		HONDUPALMA and its affiliated companies have legal ownership of all land used for palm cultivation, which was acquired either from the national agrarian institute or by direct purchase. They maintain detailed records to prove legal use and land tenure, with no identified customary rights of communities over the land. Stakeholder interviews confirmed there are no land-related conflicts. The company has also secured right of use agreements with neighbouring communities and individuals for access routes and power lines, with signed agreements from affected parties that acknowledge their participation in the 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)
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include: a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all		HONDUPALMA follows a comprehensive process for negotiating easement agreements based on Free Prior and Informed Consent (FPIC) and its Customary Rights Procedure. The company uses participatory mapping with affected communities and stakeholders to identify customary land and use rights such as for roads or power lines. This process ensures all parties are involved in defining these	<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)



	affected groups. including information on the steps that are taken to involve them in decision making.		rights of way and easements. Agreements like those with EAC-La Reyna and EAC Lempira. are formally signed and documented. confirming the company's commitment to respecting and compensating for these rights	
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal. customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable. and relevant authorities).		HONDUPALMA and its affiliated companies maintain detailed maps at a 1:0.4 scale that accurately delineate their property boundaries. These maps also identify the rights of use for stakeholders. in accordance with formal agreements established with those parties. The company has reviewed and documented these maps to confirm adherence to its agreements.	<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)
4.4.4	All relevant information is available in appropriate forms and languages. including assessments of impacts. proposed benefit sharing. and legal arrangements.		All legal documents. including land use rights and agreements. are in Spanish. the primary language of HONDUPALMA's area of influence. The company communicates with stakeholders in Spanish through email. letters. and phone calls. This ensures all relevant information is accessible and understood by the local community.	<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)



4.4.5 (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.		HONDUPALMA and its affiliated companies maintain updated information on community representatives, ensuring proper accreditation for all agreements related to land use rights. The company uses a formal Free, Prior, and Informed Consent (FPIC) procedure and a Customary Rights Procedure to identify and compensate for legal, customary, and usage rights. Through participatory mapping, they involve communities and authorities to identify rights-of-way for infrastructure like roads and power lines. This process ensures that agreements are made with the officially designated community representatives, as confirmed during stakeholder consultations.	<input checked="" 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)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		HONDUPALMA has established agreements with communities and individual landowners for the use of access roads and power lines, with no ongoing land-use claims. The company's legal land tenure is well-documented and accepted by all stakeholders. While a mechanism exists for filing complaints about non-compliance with these agreements, there is no evidence of any such claims	<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)



			being made.	
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		<p>The company has not cleared any new land for plantations since 2014, focusing only on replanting older areas.</p> <p>The company has legal title to its land and has not been involved in any land disputes.</p> <p>The legal status of the land has been confirmed by local authorities, community members, and internal company records.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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 documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.		<p>The company has not initiated new plantations since 2014, and thus has not needed to implement its Free, Prior, and Informed Consent (FPIC) procedure. However, the company has documented FPIC and Customary Rights procedures in place. These procedures are designed to ensure the legal use and tenure of any customary lands and to identify and compensate for existing rights. This approach shows the company's readiness to responsibly address land rights issues as they arise.</p>	<input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



4.5.3	<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 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>		<p>The company has not acquired new land for plantations since 2014. so it has not needed to implement its Free. Prior. and Informed Consent (FPIC) procedure. However. the company does have a documented FPIC and a separate Customary Rights procedure. These documents establish the tools for proving legal land use and ensuring local communities' rights are identified and compensated for. This shows the company is prepared to handle land rights issues responsibly if new developments were to occur</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>
4.5.4	<p>To ensure local food and water security. as part of the FPIC process. participatory</p>	-	<p>A palm oil certification unit has not developed any new plantations. so it</p>	<p><input checked="" type="checkbox"/> Conform</p>



	SEIA and participatory land-use planning with local peoples. the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		hasn't acquired any land that would affect local communities. Consequently, the Free, Prior, and Informed Consent Procedure was not needed. The company's procedures for new plantations require a prior Social and Environmental Impact Assessment and include a process to demonstrate legal land ownership or use.	<input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.	-	New palm plantations have not been established since 2014, with only replanting taking place. The certification unit has not acquired any land that would affect local communities, and the communities have confirmed that their rights have not been impacted. Therefore, the Free, Prior, and Informed Consent procedure has not been necessary. The company has procedures in place to recognize customary rights.	<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)
4.5.6	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..	-	As no new palm plantations have been developed, the certification unit has not acquired any land that would impact local communities. Therefore, the Free, Prior, and Informed Consent procedure has not been required. Stakeholders have confirmed that their rights have not been violated, and the company has procedures in place to recognize customary rights, with no land disputes	<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)



			identified.	
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain). except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		Since the last plantation was established in 2014. no new palm plantations have been developed. The certification unit has not acquired any land that would affect local communities. and the expansion of the extraction plant has occurred on pre-existing land.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		Since no new plantations have been established and the last one was in 2014. the certification unit has not acquired any land that would affect local communities. Stakeholders have confirmed that no new land has been acquired in areas inhabited by communities in voluntary isolation.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal. customary or user rights are dealt with through a documented system that enables indigenous peoples. local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal. customary or user rights. and a procedure for identifying people entitled to compensation. is in place.		Land for palm cultivation was acquired through agrarian reform and from private owners between 1997 and 2011. with no land negotiations with local communities. The company has formal procedures for Free. Prior. and Informed Consent and Customary Rights to	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			demonstrate legal ownership and compensate for land use rights. Additionally, a conflict management procedure is in place. Communities consulted confirmed that the lands were acquired through agrarian reform, and former owners verified that they sold their land without pressure.	<input type="checkbox"/> Not Applicable (justification required)
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.		The certification unit's land acquisition process from 1976 to 2011 did not require compensation to communities or individuals. While the company has a Customary Rights Procedure to identify and compensate for land use, interviews and maps confirmed that only the right of use was identified for communities, leading to agreements for shared infrastructure access, not monetary compensation.	<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.	-	The certification unit does not facilitate access to land for small producers. Confirmed during consultation with a group of independent small producers.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

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.		Agreements and maps related to the right-of-use for roads. aqueducts. and power lines are publicly accessible under the company's information request procedure. Supporting documentation. including signed agreements between the company and relevant parties. exists for these rights of way	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 4.7: Where it can be demonstrated that local peoples have legal. customary or user rights. they are compensated for any agreed land acquisitions and relinquishment of rights. subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		Based on the information. no communities or individuals were identified as needing compensation for land rights. The company. HONDUPALMA. has a formal Customary Rights Procedure to address such issues. but consultations with communities and the company's own processes confirmed that the lands were acquired through agrarian reform and did not belong to any community. meaning no compensation was necessary.	<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)
4.7.2 (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.		HONDUPALMA has a Customary Rights Procedure to identify and compensate for legal and customary land rights. However. neither the company nor its affiliates have identified any communities requiring compensation.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			and therefore no compensation agreements have been necessary.	<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.		HONDUPALMA has not restricted community access to land. as the company's land was acquired through an agrarian reform process from the Honduran state. not from the communities themselves. The company has not identified any communities with legal rights to the land that would require compensation. Instead. HONDUPALMA and its affiliated companies provide benefits to nearby communities through employment and support for local development.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 4.8: 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.		No disputes over land legal rights have been identified. as the land was acquired from the Honduran state through agrarian reform. not from local communities. HONDUPALMA and its affiliates hold legal title to the land. Stakeholders confirmed the absence of land tenure conflicts. and communities recognize the company's full right to use	<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 land.	
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.	-	No land disputes were found within the certification unit. The company has a conflict management and negotiation procedure to address any potential conflicts, which includes involving relevant legal authorities. Stakeholders consulted confirmed that there have been no land tenure disputes, and local communities recognize the company's full right to use the land.	<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 (Indicators 4.4.2, 4.4.3 and 4.4.4).		There is no evidence of the certification unit dispossessing communities or forcing them off their land, as the land was granted through agrarian reform. No land disputes have been identified, but the company has a "Conflict Management and Negotiation Procedure" in place to address any that may arise, which includes involving legal authorities. Stakeholders confirmed they are unaware of any claims to the company's land.	<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)



4.8.4	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).		No land disputes have been identified within the certification unit. The company has a formal Conflict Management and Negotiation Procedure in place to resolve any potential conflicts, which includes involving relevant legal authorities as per national law. This procedure outlines the steps for identifying and resolving disputes.	<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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Principle 5: Support Smallholder Inclusion

Criterion 5.1:

The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.

5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		The audit confirmed that the organization has implemented a documented procedure for setting the price of fresh fruit, which defines the pricing mechanisms used with its suppliers. It was evident that both the calculation methodology and the resulting prices are communicated transparently. During the audit visit, it was observed that this information is made public in key locations, such as weighing scales and collection centers, thus ensuring that association	<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>producers have access to current prices. A review of historical price records demonstrated the consistent application of this mechanism.</p>	
<p>5.1.2 (C)</p>	<p>Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.</p>		<p>The audit confirmed that the organization ensures transparency in fruit pricing for small producers by keeping the calculation methodology public and accessible. It was evident that this information is actively shared with producers to ensure their understanding. Likewise, it was verified that the price terms are formalized and included in the contracts signed with the producer associations, and no complaints were recorded regarding a lack of understanding of the pricing system implemented.</p> <p>Interviews with producers showed that they understand the payment mechanisms and know where to find updated information. There were no complaints or disputes related to fruit prices, which demonstrates compliance with the indicators on transparency and fair treatment in the supply chain.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		The organization has established incentive mechanisms for small producers, including additional premiums for meeting fruit quality criteria and financial compensation for transportation. It was verified that information about these benefits and the criteria for accessing them is communicated to producers during training sessions and is posted in a visible manner in fruit reception areas, such as scales, ensuring the transparency of the process.. This information was also confirmed by producers during interviews conducted during the consultation period.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.1.4 (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.		<p>The audit verified that the organization maintains a participatory process for reviewing and agreeing on fruit marketing contracts, actively involving representatives (boards of directors) of small producer associations. It was found that the agreements reached, which include mutual support clauses (including women) such as financing and logistics, are duly documented in these contracts.</p> <p>In addition, the organization has implemented a structured support plan</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)



			that offers producers access to technical assistance, training, agronomic analysis, and various inputs. There is a formal documented mechanism through which producers can request this support. Direct consultations with producers confirmed that they understand and accept the conditions and collaboration mechanisms established by the company.	
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.	•	The organization has formalized its fruit purchase agreements with small producer associations through contracts that comply with what has been negotiated between the parties. A review of these agreements confirmed that the terms of the commercial relationship are clearly established. The contracts include detailed clauses on purchase volumes, payment mechanisms, product quality conditions, as well as quality-related bonuses and transport compensation, demonstrating compliance in the formalization of supply agreements.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		<p>The organization has implemented a documented procedure for establishing prices and payment terms for the purchase of fresh fruit, supplies, and services. The system defines the payment methods, which include check and bank transfer, and the terms, offering flexibility for immediate or biweekly payment at the producer's request. For associated farms, payments are managed through bank transfers, applying the deductions agreed upon collectively.</p> <p>A review of a sample of transactions and payment receipts confirmed that the organization makes payments to producers in a timely manner, in accordance with the established agreements. The records reviewed demonstrate the traceability of the purchase, the calculation of applicable withholdings, and the net settlement paid to the producer, ensuring compliance with the policy.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		The organization implements an annual calibration plan for weighing equipment, specifically for scales used in the reception of fresh fruit. It was verified that the scales, both at the extraction	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

			<p>plant and at the collection centers, have valid calibration records issued by an accredited external supplier. This ensures reliability and accuracy in the weighing of the fruit received.</p>	<p><input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
5.1.8	<p>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.</p>		<p>The organization maintains an active commitment to supporting the inclusion of small producers, as evidenced by its ongoing assistance to the PAIGUAY association in achieving RSPO certification.</p> <p>This support enabled an initial group of 31 producers from the association to successfully complete the eligibility audit and obtain certification under the Small Independent Producers standard.</p> <p>The organization demonstrated concrete plans to continue providing technical assistance to the association. This support is aimed at maintaining the certification of the initial group and, in addition, expanding the scope of the program to include a significant number of new producers in the next phases of the certification process. It was confirmed that the producer association manages its own internal control system and is directly responsible for the administration of its certificate.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		The organization has made the company's general complaints and claims mechanism available to small producers. The existence of a documented procedure establishing communication channels and response times for the management of external complaints was verified. Information on how to access this mechanism, including the availability of mailboxes, is accessible at fruit collection canters. During the audited period, no complaints or claims were filed by small producers. During external consultations, producers stated that they understood the mechanisms for filing a petition, complaint, or claim, but that they had not yet resorted to using them.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				



<p>5.2.1</p>	<p>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.</p>		<p>The organization has implemented a systematic process to identify and manage the support needs of small producers. Surveys and direct consultation mechanisms were used during training sessions to gather information on producers' requirements. This mechanism seeks to identify producers' needs in key areas such as improving productivity and quality, and strengthening their management skills. The results of these consultations are formally analyzed. A significant number of producers expressed a high level of interest in participating in the certification program. Producers also identified technical assistance and input management as priority areas. It was found that the organization uses the results of these consultations as a key input for planning its future support plans, ensuring that the actions to be implemented respond to the needs 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>
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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>		<p>The organization has a documented group management plan, which articulates a structured program to support member producers. This program focuses on the adoption of sustainable practices and continuous improvement. Planning for key activities was evident, such as periodic training, technical assistance in good agricultural practices, and conducting analyses to optimize productivity.</p> <p>The plan also includes the provision of resources and services to producers. The organization demonstrates its commitment to compliance through verification mechanisms, such as internal and external audits, and actively supports producers to ensure the correct implementation of the RSPO standard.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.2.3	<p>Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.</p>		<p>The organization maintains active collaboration and manages direct support with the National Agrarian Institute (INA), the competent government entity, to facilitate the legalization of land tenure for small producers. Evidence was found of the implementation of a structured financial mechanism through which the organization covers the costs associated</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)

			with the titling of producers' land. This support is formalized through payment agreements with the beneficiaries, thus ensuring continuous progress in the regularization of their properties. It was found that a group of producers is already part of this support program to obtain their property titles.	
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	•	The organization implements a continuous and planned training program aimed at small producers. This program includes planning future training on essential topics, such as the safe handling of agrochemicals, scheduled for the following year. As evidence of compliance during the period evaluated, training was conducted during 2024, covering relevant topics such as the safe handling of agrochemicals and Integrated Pest Management. These activities had a documented participation of 513 producers.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		The organization has a structured action plan to support small producers, which defines responsibilities for both producers and the group's management entity. This plan includes a	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			<p>comprehensive support program that covers annual training in sustainable practices, technical assistance through farm monitoring visits, and soil and leaf analysis to improve productivity.</p> <p>The plan also provides for the provision of inputs, certified nurseries, and support services to producers. The documented management system demonstrates a focus on compliance verification, detailing the performance of internal and external audits, the review of labor sources, and the protection of sensitive areas, such as those near water bodies. It was verified that this plan is reviewed periodically. Likewise, as part of the company's management in its role as manager of the group of small independent producers in the process of certification, monthly meetings or meetings as needed are held with members to report on the progress of the support plan. The last meeting was verified to have taken place on April 29, 2025, at which time the progress of the activities was reviewed.</p>	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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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 organization and its affiliated bases have established and documented a social policy manual. This includes an explicit commitment to equal opportunities and non-discrimination, prohibiting discrimination based on race, gender, religion, political affiliation, disability, age, or other conditions. Records show that these policies have been effectively communicated and socialized to staff, both in the main company and in the associated bases, ensuring the dissemination of the organization's commitments to a fair working 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)
6.1.2 (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 effective implementation of the equal opportunity and non-discrimination policy was confirmed. Evidence showed that recruitment and selection processes are based on the skills and abilities of candidates, encouraging the hiring of personnel from local communities. Interviews with staff and communities corroborated the absence of discriminatory practices. It was verified that the organization does not charge recruitment fees and ensures equal	<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)



			working conditions for men and women.	
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 organization has implemented and maintains documented procedures for human resources management, both in the main company and in its associated bases. These procedures define in a structured manner the stages of recruitment, selection, hiring, promotion, induction, retirement, and termination of employment. The policies are designed to ensure transparency and fairness in employment, including clear guidelines for hiring local and foreign personnel, in compliance with national labor legislation and the principles of non-discrimination. The procedures are adapted to the specific needs of plant operations and field activities.	<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		Human resources management procedures, both within the company and its associated bases, incorporate explicit non-discrimination clauses, aligned with relevant national legislation protecting equal opportunities. The organization's policies prohibit discrimination in hiring and promotion processes on any grounds, including pregnancy. Interviews with management and female staff confirmed that pregnancy tests are not conducted as a condition of employment, and it was evident that the organization offers alternative work arrangements to pregnant workers, demonstrating compliance with the indicator.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.1.5 (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 implemented a procedure for managing a gender committee, which operates both at the extraction plant and at the associated bases. This committee aims to promote equality, identify opportunities for improvement for women, and ensure compliance with the organization's equality policies. It was evident that the committee is formally constituted and operates under annual work plans that include awareness-raising activities,	<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)



			training, and campaigns on health and non-violence. The organization demonstrates its commitment by providing the resources and time necessary for the committee to carry out its functions, thereby promoting an equitable work environment.	
6.1.6	There is evidence of equal pay for the same work scope		The organization has remuneration and working hours policies that comply with national legislation and industry standards. It was demonstrated that payment mechanisms, including productivity-based remuneration tables, are formalized and communicated to all workers, guaranteeing the legal minimum wage. Review of payroll records and interviews with staff confirmed that the organization applies the principle of equal pay, ensuring that men and women receive the same pay for performing the same work and activities, with no evidence of wage discrimination.	<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 clarity in its hiring processes. Employment contracts are provided in Spanish, and workers confirm receipt of their copies and understanding of their terms. It was found that information on applicable labor legislation, wages, and working conditions is available to all staff. The organization uses direct hiring for both permanent and temporary workers. Although there are no unions, effective mechanisms for worker representation were evident, with workers participating in ongoing meetings to address issues of common interest.	<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		<p>The organization documents employment conditions and payments in employment contracts and pay slips, in line with legal requirements. The staff interviewed confirmed receipt of their pay slips and clarity regarding their remuneration.</p> <p>However, a non-compliance was identified related to the lack of clarity and formalization in the contractual documentation. It was observed that the contracts at the industrial plant do not clearly specify working hours, referring to future determinations by the</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>company, and the internal regulations do not reflect the multiple operating shifts. Additionally, it was evident that promotion or advancement processes are not being properly formalized through a document specifying the new working and salary conditions, and a case was also identified at an associated base where the salary adjustment corresponding to a promotion had not been made effective. (Reference NC 8).</p>	
6.2.3 (C)	<p>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>		<p>During the audit, it was confirmed that the company and its associated bases have implemented policies and practices to ensure compliance with legal labor requirements. The document review, including employment contracts and personnel files, showed that employment conditions are clearly defined. These cover working hours, wages, vacations, maternity and sick leave, and the payment of social benefits such as the thirteenth and fourteenth month. Correct affiliation and payment to social security was evidenced. Verification of payroll records confirmed that remuneration exceeds the legal minimum wage and</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			that deductions applied are in accordance with the law, demonstrating compliance with the indicator.	
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure		<p>The company and its associated bases ensure adequate living conditions for personnel residing on the premises. During on-site visits to the sample housing areas, it was found that they meet basic needs. Interviews with workers living there confirmed their satisfaction with the conditions provided.</p> <p>In addition, it was evident that the organization provides additional health benefits to staff through an internal clinic. These facilities offer medical, dental, and pharmacy services, complementing the coverage provided by the national social security system. The company has an active agreement with the country's social security entity, ensuring that this benefit does not replace legal obligations. Workers have access to an annual fund for medical services and access to medicines at preferential prices.</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)
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		The organization ensures access to food services for its staff. At the main facilities, this service is managed	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



			<p>through an external workers' cooperative that operates two cafeterias. It was verified that the staff responsible for food preparation has received the necessary training in food handling. Food provision is organized through weekly menus and is complemented by the promotion of healthy lifestyle habits through visible information in the cafeterias. At associated farms or bases, it was found that field workers bring their own food from home.</p>	<input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.2.6	<p>A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p>PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist</p>		<p>The audit verified the organization's remuneration practices and its associated bases, confirming compliance with legal wage requirements. It was evident that all workers receive at least the legal minimum wage established for 2024. The review of pay slips demonstrated the correct recording and payment of days worked, overtime, vacations, and legal deductions.</p> <p>Although there is no calculation of a Living Wage in the country, it was found that the organization calculates a Prevailing Wage. This calculation not only includes the minimum wage but</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 incorporates a variety of additional benefits. These benefits, documented in the associated bases, include seasonal bonuses (Christmas and Easter), production bonuses, life and accident insurance, and access to medical services and transportation, resulting in total remuneration that exceeds the legal minimum. Additionally, it was observed that the company applies adjustment mechanisms to ensure that workers paid by activity always reach the established minimum wage.</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 organization maintains stable and direct hiring practices. It was confirmed that hiring at the processing plant is done directly, without intermediaries. In field operations, it was evident that workers performing essential functions have permanent contracts. Likewise, it was found that the use of temporary or casual labor is adequately restricted to tasks that are seasonal or temporary in nature, demonstrating compliance with the indicator and the promotion of 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	<ul style="list-style-type: none"> • 	<p>The organization and its affiliated bases have a documented Social Policy Manual, which was verified on site. This manual includes a specific policy on freedom of association and collective bargaining, demonstrating compliance with the indicator.</p> <p>The policy establishes the company's public commitment to respect the right of employees to freedom of association, unionization, and bargaining. In addition, the organization commits to facilitating workers' ability to meet freely to discuss their working conditions and to cooperating with authorities in the event of investigations into possible violations against worker representatives. It was verified that this policy manual is publicly available. Records of training and dissemination of these policies were found, demonstrating broad participation by workers in both the main company and its affiliated bases.</p>
			<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

6.3.2	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>Hondupalma and its associated bases do not have a union; however, they do have worker representatives.</p> <p>It was found that the organization has a documented procedure for the election and functions of worker representatives, which is applicable to both the extraction plant and the associated bases. This procedure defines the powers of the representatives, including monitoring compliance with labor rights, reporting non-compliance, and interacting with management regarding equity policies.</p> <p>During the audit, the implementation of this mechanism was verified. At the extraction plant (HONDUPALMA), the election of representatives and the holding of regular follow-up meetings were evident. Likewise, at the associated bases (E.A.C.P. Rufino Lopez, E.A.C.P. Canarios, E.A.C.P. Unión Toyos, E.A.C.P. Reina, E.A.C.P. El Cristal, E.A.C.P. 17 de Julio, and E.A.C. de producción Lempira) demonstrated that assemblies were held to elect their representatives, either individually or through committees. The holding of follow-up meetings in these entities was confirmed, ensuring the existence of channels for worker</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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			representation.	
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		<p>The audit verified the existence of an implemented policy that supports freedom of association and collective bargaining, in accordance with national legislation and international conventions. Interviews with workers confirmed that the company respects the right of employees to organize and that there is no interference in the activities of their representatives.</p> <p>It was evident that worker representatives are democratically elected at general assemblies, with logistical support from the company to facilitate the process. In addition, it was noted that meetings are held on company premises and during working hours. It was noted as a positive practice that representatives can tour the work areas independently, without management accompaniment, fostering an environment where workers can freely express their concerns about working conditions.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

Criterion 6.4: 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 supplier agreements		The organization has a formal Social Policy Manual, which includes an explicit policy of not hiring child labor. This commitment is in line with national legislation and relevant international conventions and applies to both the company's direct operations and its associated producer bases. It was found that this policy is in the public domain. Objective evidence was reviewed demonstrating the dissemination and training of these policies to a significant number of plant workers and members of multiple associated bases, ensuring effective communication of labor rights commitments.	<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)
6.4.2 (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	<ul style="list-style-type: none"> • 	The organization has implemented effective mechanisms for age verification during its hiring processes, ensuring compliance with the minimum age policy. It was found that official identity documents are required to validate that applicants are over 18 years of age, a policy that was confirmed in interviews with workers. A review of a sample of personnel files at	<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 plant and associated bases showed compliance with this requirement, with no instances of minors being hired.	
6.4.3 (C)	Young persons may be employed only for non-hazardous work. with protective restrictions in place for that work.		The organization has a formal policy of not hiring child labor, which applies to both its direct operations and its affiliated producer bases. This policy aligns the company's commitments with national and international legislation. The implementation of control mechanisms in the hiring process was evident, including the verification of identity documents, ensuring that all personnel are of legal age. It was found that the organization has set the minimum hiring age at 18, exceeding the legal minimum, and that this policy is enforced in practice.	<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	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	•	The organization has a formal policy of not hiring child labor, which applies to both its direct operations and its affiliated producers. It was verified that this policy has been effectively communicated to workers, communities, and external suppliers. As a control mechanism, the organization includes specific contractual clauses prohibiting child labor in agreements	<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)



			with its service contractors and fresh fruit suppliers, ensuring that its supply chain is aligned with its policies and national legislation.	
Criterion 6.5: Policies and procedures in place to protect workers' rights.				
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		The organization has formalized and documented a policy for the prevention of sexual harassment and all other forms of harassment and violence. This policy establishes a commitment to promoting a harassment-free work environment, guaranteeing fair, dignified, and respectful treatment for all employees, in line with legal requirements. It was verified that this policy is publicly accessible and has been effectively communicated to both company employees and members of the associated bases, demonstrating its implementation and dissemination.	<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)

6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		<p>The organization has implemented a formal policy of respect for reproductive rights, applicable to all its employees and members of its associated bases. This policy establishes a commitment to respect the free and responsible decisions of workers in matters of family planning and sexual health, as well as to guarantee support and social security for maternity, in accordance with current legislation. It was found that this policy is publicly available and has been systematically disseminated to both company staff and producers in the member organizations.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified		<p>The existence of a functional and active Gender Committee within the organization was evidenced, with representation from different operational areas. It was evident that this committee has implemented systematic mechanisms to annually identify the needs of female employees who are new mothers, including pregnant and breastfeeding workers. Formal and anonymous consultations with the workers involved were verified to gather their specific needs. The results of these consultations indicated</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>a priority need for greater flexibility and leave for the health care of their children, as well as a request for psychological support. In response to these findings, the organization has initiated concrete actions to address these requests, including the planning of specialized training focused on work-life balance.</p>	
6.5.4	<p>Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.</p>	<ul style="list-style-type: none"> • 	<p>The audit verified that the organization and its associated farms have established and implemented a documented mechanism for managing worker complaints and claims. The existence of a formal procedure was confirmed, defining the channels available to workers and the responsibilities for managing, recording, and responding to such complaints.</p> <p>Evidence was presented demonstrating that both the main organization's staff and the workers on the associated farms had been informed about and trained in this procedure, ensuring their knowledge of the mechanism. During the review, it was found that the organization keeps up-to-date records of the follow-up of complaints. The follow-up records for the organization</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>



			and the farms in the sample indicated that no internal complaints had been received during the period evaluated. The findings demonstrate compliance in the implementation of an accessible system for managing labor complaints.	
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Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.			
6.6.1 (C)	All work is voluntary and following are prohibited: <ul style="list-style-type: none"> • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages 		The organization has implemented a Social Policy Manual that explicitly prohibits any form of forced labour or human trafficking, including the withholding of identity documents, debt bondage, and involuntary overtime. There are also policies in place to ensure compliance with contractual clauses in accordance with the law. Interviews conducted on the farms and at the extraction plant confirmed that workers are aware of these policies and stated that their employment is voluntary and free of restrictions. <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 and its affiliated bases have implemented a Social Policy Manual, which includes a specific policy for migrant and foreign workers. This policy ensures respect for universal human rights and promotes equal opportunities, fair treatment, and compliance with labor and social rights for all staff, in accordance with national legislation. The existence of a Human Resources Management Procedure governing recruitment and personnel management processes was evident, ensuring that <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>these are applied equitably. During the visit, it was observed that social policies are visibly communicated on the premises and are publicly accessible. A review of employment contracts in various areas and interviews with staff confirmed the correct application of recruitment policies. Currently, the company's workforce is composed of national personnel.</p>	
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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>The organization has established Joint Occupational Health and Safety Committees, both at the factory and at each of the plantations, in compliance with national legal requirements. A person has been formally appointed to be responsible for the Occupational Health and Safety (OHS) management system. It was evident that these committees, composed of workers and management representatives, meet monthly.</p> <p>During the review of the documentation, meeting minutes were found to record periodic OHS inspections, follow-up on the investigation of workplace accidents, the condition and use of personal protective equipment (PPE), and the availability of first response equipment, such as first aid kits and fire extinguishers.</p> <p>Monthly reports are also prepared that consolidate accident statistics and indicators. Through interviews, workers demonstrated knowledge of the risks of their work and the control measures</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)



			implemented. It was found that there is active monitoring of compliance with safety and health measures in field operations.	
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>The organization demonstrates the implementation of an occupational health and safety management system through documented procedures, such as a management manual, an incident investigation procedure, and a contingency plan approved by the Fire Department.</p> <p>The audit verified the implementation of these procedures by reviewing training records on topics such as firefighting and first aid, as well as conducting effectiveness assessments. Annual emergency drills were found to be conducted at both the processing plant and the plantations, with respective reports that include action plans.</p> <p>A system for reporting, investigating, and notifying occupational accidents to the competent authorities, such as the Honduran Social Security Institute and the Ministry of Labor, was evident. When incidents occur, corrective</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>actions are implemented, such as refresher training in safe practices.</p> <p>During the tour of the oil mill and farm facilities, the availability of first response equipment, such as first aid kits and fire extinguishers, was observed. Interviews with workers confirmed their knowledge of the procedures to follow in case of an emergency.</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>The organization has defined and provides the appropriate Personal Protective Equipment (PPE) for different tasks, based on the risks associated with each task. A document specifying the PPE required for a wide range of agricultural and industrial activities was found.</p> <p>It was verified that PPE is provided free of charge to all workers and that records of such deliveries are kept. During field observations, the correct use of PPE by personnel was verified.</p> <p>Interviews with workers confirmed that they receive PPE at no cost and have been trained in its use, as well as in general health and safety issues. In addition, the availability of chemical</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>safety data sheets and the presence of functional emergency equipment, such as showers and eye wash stations, were verified. For personnel who handle agrochemicals, there are designated facilities for cleaning and changing clothes, ensuring that contaminated PPE is not taken home.</p>	
6.7.4	<p>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>		<p>Hondupalma has a clinic equipped with a pharmacy and dental service that serves both workers and the community.</p> <p>It has a current agreement with the Honduran Social Security Institute (IHSS). and all employees are affiliated. which guarantees medical care in case of accident or illness.</p> <p>The clinic has medical. assistance and technical personnel. as well as two ambulances in the mill area.</p> <p>In case of incapacity for work. the first three days are covered by the company. and from the fourth day onwards. payment is made jointly with the IHSS.</p> <p>There is also a policy that covers accidents or deaths at work.</p> <p>During interviews and review of records. it was confirmed that workers have unrestricted access to medical services</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>

			and that the corresponding legal discounts are made for IHSS membership.	
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		The audit confirmed that the organization has implemented a robust system for monitoring and recording occupational health and safety in all its operations, covering both industrial and agricultural activities. It was evident that the company maintains up-to-date and detailed records on accident rates, lost days, hours worked, and occupational disease indicators, allowing for continuous evaluation of safety performance. Interviews with staff and safety managers corroborated the consistency of the data and the active management of incidents. Detailed monitoring by operating unit demonstrates compliance with workplace safety indicators, ensuring the traceability of events and the implementation of corrective actions when necessary.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

Principle 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.		<p>The certification unit has implemented an Integrated Pest Management (IPM) plan that defines the technical, operational, and environmental guidelines for preventing, controlling, and monitoring pests and diseases in oil palm plantations. The plan includes strategies for managing key pests such as the palm weevil, lace bug, defoliating caterpillars, tortuguilla, leafcutter ants, rhinoceros beetle, black rat, and white scale, using biological controls, botanical products, cultural practices, and, when necessary, targeted chemical treatments. Each pest has corresponding preventive and corrective actions supported by monitoring and recordkeeping systems.</p> <p>The plan also covers major crop diseases, including red ring, leaf blight, basal rots, and bud rot, with management measures such as removing infected plants, applying biological or chemical controls, and conducting regular field monitoring.</p> <p>Training on pest and disease management has been provided 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)
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			workers across multiple plantations, and records show continued monitoring and control activities throughout the year. Field verification confirmed that the program is being effectively implemented, with actions aligned to prevent the spread of pests and diseases and to promote sustainable management practices.	
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.		The certification unit has documented the identification of invasive plant species in its plantations and confirmed that no invasive species are present. Field visits and inspections supported this finding, and workers interviewed confirmed the absence of invasive species in all areas visited.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.1.3	There is no use of fire for pest control unless in exceptional circumstances. i.e. where no other effective methods exist. and with ap prior approval of government authorities. [For NI to define process]		<p>The certification unit and its associated companies do not use fire in any production or processing activities. The organization's Environmental Policy explicitly prohibits the use of fire for pest control or any other agricultural practice within its integrated pest management program.</p> <p>During field visits to the seven sampled plantations, no evidence of burning or fire use was observed. Interviews with workers also confirmed that the use of</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)



			fire is strictly prohibited and not practiced in plantation operations.	
Criterion 7.2:				
Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.		The certification unit has established a list of approved agrochemicals authorized for use on its plantations. The application of these products is justified based on pest and disease monitoring results to ensure responsible and necessary use. Field visits confirmed that applications are conducted according to technical recommendations and only when required for pest or disease control. Evidence reviewed included agrochemical application records, monitoring reports, and the list of approved products, confirming compliance with good agricultural and environmental practices.	<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)
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.		The certification unit maintains detailed records of pesticide applications across multiple estates. The records show that MSMA was the active ingredient applied in different lots and	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>dates between 2024 and 2025. Applications varied in dosage and concentration depending on the estate and area treated.</p> <p>For example, treatments were carried out on estates such as 17 de Julio, Union Toyos, La Reyna, Rufino Lopez, Lempira, Canarios, and El Cristal. The treated areas ranged from approximately 7 to 37 hectares, with application rates between 0.049 and 1.95 kilograms of active ingredient per hectare. Dosages per palm tree were typically 120–150 cc, and applications were consistently performed in the morning hours.</p> <p>Overall, the records demonstrate systematic monitoring of pesticide use, including details of the active ingredient, toxicity levels (LD50), treated area, dosage, and timing. This documentation provides evidence of compliance with pesticide management procedures and supports evaluation of consumption trends across estates.</p>	<input type="checkbox"/> Not Applicable (justification required)
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<p>7.2.3 (C)</p>	<p>Any use of pesticides is minimised as part of a plan. eliminated where possible. in accordance with IPM plans.</p>		<p>The certification unit has developed a plan to minimize the use of chemical pesticides, outlined in its procedure for the safe handling of agrochemicals. The plan includes strategies such as using biological products for pest control, reducing glyphosate consumption, performing manual weed control, planting nectar-producing plants, and calibrating application equipment. A maximum consumption target of 1.6 kilograms of active ingredient per hectare has been established.</p> <p>A comparison of pesticide use between 2023 and 2024 showed an increase from 0.74 to 1.25 kilograms of active ingredient per hectare. This rise was attributed to differences in calculation methods, as the 2023 figures were based on the total plantation area rather than the actual area treated. To improve accuracy and evaluate the effectiveness of the minimization plan, it was decided that from 2024 onward, calculations would be based on the actual area applied.</p> <p>This adjustment reflects the certification unit's commitment to monitoring and reducing pesticide use while ensuring that the strategies</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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			outlined in the plan are properly implemented and assessed.	
7.2.4	There is no prophylactic use of pesticides. unless in exceptional circumstances. as identified in national best practice guidelines.		The certification unit does not apply pesticides preventively. All applications are based on the results of pest and disease monitoring, ensuring that treatments are only carried out when necessary. Records from various plantations demonstrate that pesticide applications are justified by specific findings of pest or disease incidence. During the audit, it was verified that pesticide use is directly linked to monitoring data, confirming that applications are not performed prophylactically.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B. or that are listed by the Stockholm or Rotterdam Conventions. and paraquat. are not used. unless unexceptional circumstances. as validated by a due diligence process. or when authorised by government authorities for pest outbreaks. The due diligence refers to:</p> <p>a) Judgment of the threat and verify why</p>		The company has a master list of agrochemicals that details the products permitted for use on the plantations. This document includes relevant technical information and excludes those products categorized as 1A 1B by the WHO and those included in the Stockholm and Rotterdam conventions, as well as paraquat. Documentary verification, interviews with staff and inspection of the agrochemical warehouse confirmed that these	<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>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>		restricted products are not being used.	
7.2.6 (C)	<p>Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.</p>		<p>All workers involved in pesticide handling receive annual training on the safe management and application of agrochemicals. Training records are maintained and demonstrate that all relevant personnel have participated and successfully completed evaluations confirming their understanding of safety practices. Field verification and interviews confirmed that trained workers consistently apply the required safety measures during pesticide handling activities.</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)
7.2.7 (C)	<p>Storage of all pesticides is in accordance with recognised best practices.</p>		<p>During the inspection of the pesticide storage facilities, it was observed that all pesticides were stored in their original containers, labeled, and that the storage facility had adequate ventilation and lighting.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			It was observed that emergency showers and eye wash stations were located near the storage facilities. Pesticides were stored under lock and key, and liquid formulations were stored below solid formulations.	<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.		<p>All empty pesticide containers are properly managed and stored in designated collection centers within the plantations. These storage areas are ventilated, well-lit, and securely locked to prevent unauthorized access. During the audit, it was confirmed that all containers had been triple-rinsed, perforated, and stored in accordance with safety and environmental requirements. Records are maintained to document the generation and storage of empty containers.</p> <p>Final disposal is carried out through the official “Campo Limpio” program, which ensures environmentally responsible management of agrochemical packaging. The certification unit received confirmation of the proper disposal of containers through official documentation issued by the program.</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)
7.2.9 (C)	Aerial spraying of pesticides is prohibited.		The audit confirmed that the company	<input checked="" type="checkbox"/> Conform



	<p>unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.</p>		<p>does not routinely apply agrochemicals by aerial spraying. A specific application of biological control was identified, justified by technical pest assessments. It was verified that the company complied with the procedures established for this activity, including prior notification to neighboring communities and stakeholders, as well as the use of duly authorized contractors and the correct calibration of application equipment. No non-compliance was identified in relation to the indicators applicable to spraying practices and communication with stakeholders.</p>	<p> <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>
<p>7.2.10 (C)</p>	<p>Specific annual medical surveillance for pesticide operators. and documented action to treat related health conditions. is demonstrated.</p>		<p>All workers responsible for handling pesticides undergo annual medical evaluations conducted by a specialized clinical laboratory to ensure their health and fitness for performing tasks involving agrochemicals. The evaluations include medical examinations and laboratory tests relevant to potential exposure risks. Documentation of these evaluations is properly maintained and available for review.</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>



			During the audit, it was verified that all pesticide handlers had up-to-date medical assessments for the current year, and no health restrictions were reported that would prevent them from safely carrying out their duties.	
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.		The certification unit has a list of pesticide handlers and a copy of their national identity document (DNI) proving that no one under the age of 18, pregnant women, or breastfeeding women handle pesticides, documents were verified for 20 pesticides handlers.	<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 7.3:				
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.		The certification unit uses a waste management plan. updated in October 2022. and an environmental management manual to handle solid waste. The plan details the entire waste process. from identification and collection to classification. recycling. and reduction. Hazardous waste is specifically handled by an authorized third-party manager for proper disposal. During the visit to the plantations, it was observed that organic waste such as	<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)



			chopped rachis, compost, pruning waste, and other plant materials are handled directly on the plantation for incorporation into the soil	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		The certification unit manages waste according to its Waste Management Plan, with organic waste like pruning materials being composted on-site to enrich the soil. Non-organic and hazardous wastes, such as plastics, oils, and agrochemical containers, are sorted and stored in designated areas. Hazardous waste is handled by a certified company, as evidenced by waste management reports and records reviewed during the visit.	<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)
7.3.3	The unit of certification does not use open fire for waste disposal.		HONDUPALMA and its 30 associated bases have an environmental policy that strictly prohibits the use of fire for any purpose, including land preparation, disease treatment, or waste disposal. During inspections, no evidence of fire use was found on the plantations, and workers confirmed that the practice is banned across all farms.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				



7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		The certification unit has established a Mineral Nutrition Procedure that defines the process for soil and leaf tissue sampling and the methodology used to develop fertilization recommendations for the plantations. Based on the results of these analyses, the unit prepared a Fertilization Program for 2024 and 2025, which covers all certified plantations within the supply base.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		<p>The certification unit has established in its Mineral Nutrition Procedure that soil analyses must be conducted every five years, and leaf tissue analyses every three years.</p> <p>During 2024 and 2025, the unit carried out these analyses across its plantations as part of the ongoing nutrient monitoring program:</p> <ul style="list-style-type: none"> -Plant tissue analyses were performed in 2024 for several plantations, with specific sample codes recorded for each. -Soil analyses were also conducted in 2024, with samples collected from all plantations in the supply base and properly documented. <p>These analyses serve as the basis for developing and updating fertilization recommendations for 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)



7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.		<p>The certification unit and its associated plantations implement a nutrient recycling strategy as part of their mineral fertilization program.</p> <p>During the field inspection, compost application was observed in plots where inorganic fertilizers were not used, and rachis application was noted in areas with lower soil fertility. The company operates a composting facility where rachis is combined with palm oil mill effluent (POME) to produce organic fertilizer.</p> <p>The application of inorganic fertilizers is based on the results of soil and foliar analyses, ensuring nutrient balance and soil fertility maintenance.</p> <p>During 2024 8035.45 TM of subproducts were applied</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		<p>The certification unit keeps detailed records of fertilizer applications as part of its nutrient management program. These records include the type and quantity of fertilizers applied on each plantation, in accordance with the established fertilization plan and soil and leaf analysis results.</p> <p>The fertilizers commonly used include potassium chloride (KCl), urea, 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)



			compound formulations such as 18-46-0. Records demonstrate that applications are made according to the nutritional needs identified for each plantation and are consistent with the company's mineral nutrition procedure.	
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.		The certification unit has developed soil maps based on analytical results, confirming the absence of peat soils and identifying the presence of fragile soils characterized by low organic matter content and high sand proportions, as well as the absence of steep slopes in the assessed areas. Multiple map sets were reviewed across different production sites, including information on organic matter levels, sand content, and terrain slope. The unit has also implemented a specific management strategy for fragile soils, which incorporates practices such as the application of organic materials and empty fruit bunches. Compliance with these measures was verified through the review of soil analyses and maps, the fragile soils management plan, field observations, application records, and interviews with agronomy personnel..	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

7.5.2	There is no extensive replanting of oil palm on steep terrain.		The certification unit has prepared slope maps with contour lines for all plantations, confirming the absence of steep terrain, a condition that was also verified during field visits. These maps, developed at different scales for the various estates assessed, consistently indicate gentle topography suitable for plantation management	<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.		The certification unit has prepared slope maps with contour lines for all plantations, confirming the absence of steep terrain, a condition that was also verified during field visits. These maps, developed at different scales for the various estates assessed, consistently indicate gentle topography suitable for plantation management. no new planting has been carried out.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

Criterion 7.6:

Soil surveys and topographic information are used for site planning in the establishment of new plantings. and the results are incorporated into plans and operations.



7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation. soil maps or soil surveys identifying marginal and fragile soils including steep terrain. are taken into account in plans and operations.		<p>The certification unit has defined a procedure for new plantations, which establishes that no new plantings should be made in areas with fragile soils and steep slopes.</p> <p>No new plantings have been made.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.6.2	Extensive planting on marginal and fragile soils. is avoided. or. if necessary. done in accordance with the soil management plan for best practices.		<p>The certification unit has defined a procedure for new plantations, which establishes that no new plantings should be made in areas with fragile soils and steep slopes.</p> <p>No new plantings have been made.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems. roads and other infrastructure		<p>The certification unit has not implemented drainage or irrigation systems, as the agroclimatic conditions of the area do not require them. Additionally, the design of plantation infrastructure and internal roads was carried out based on the available contour maps, a practice that was confirmed through field verification and interviews with agronomy staff.</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 7.7:

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 company has no peat areas within the zones under its management according to the general soil classification maps and the identification of fragile zones in the plantations, this has been reported to RSPO during 2023.	<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)
7.7.2	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).		The company has no peat areas within the zones under its management according to the general soil classification maps and the identification of fragile zones in the plantations, this has been reported to RSPO during 2023.	<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)
7.7.2 (C)	Areas of peat within the managed areas are inventoried. documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided. prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		The company has no peat areas within the zones under its management according to the general soil classification maps and the identification of fragile zones in the plantations, this has been reported to RSPO during 2023.	<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.		The company has no peat areas within the zones under its management according to the general soil classification maps and the identification	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			of fragile zones in the plantations, this has been reported to RSPO during 2023.	<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.		The company has no peat areas within the zones under its management according to the general soil classification maps and the identification of fragile zones in the plantations, this has been reported to RSPO during 2023.	<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)	<p>For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation.</p> <p>PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions</p>		The company has no peat areas within the zones under its management according to the general soil classification maps and the identification of fragile zones in the plantations, this has been reported to RSPO during 2023.	<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>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>			
7.7.6 ©	<p>All existing plantings on peat are managed according to the <i>'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat'</i>. version 2</p>		<p>The company has no peat areas within the zones under its management according to the general soil classification maps and the identification of fragile zones in the plantations, this</p>	<p><input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity</p>



	(2018) and associated audit guidance.		has been reported to RSPO during 2023.	<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.		The company has no peat areas within the zones under its management according to the general soil classification maps and the identification of fragile zones in the plantations, this has been reported to RSPO during 2023.	<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</p>	-	<p>HONDUPALMA and its affiliated bases have a Water Management Plan to ensure efficient use and prevent contamination. The plan includes protecting water sources, treating wastewater, and preserving aquatic ecosystems. On-site, it was confirmed that water sources are protected by marked no-application zones, and workers have access to safe drinking water.</p> <p>During the consultation with the</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	clean water		communities, they stated that on the farms where there are water sources, HONDUPALMA and its subsidiary companies do not restrict access to water	
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>To prevent contamination. HONDUPALMA and its affiliated plantations have a Water Management Plan that protects water sources. During site visits. it was observed that bodies of water are clearly delimited with yellow paint to indicate no-application zones. and a well-established riparian zone is maintained.</p> <p>In the interview with workers who apply agrochemicals and fertilizers, they stated that they are aware of the no-application boundary zones, which are marked with yellow paint</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.		<p>The wastewater from the oil mill is treated through a system that includes lagoons and biodigesters operated by an external supplier. who transforms it into energy and water for fertigation.</p> <p>This supplier carries out monthly monitoring to verify compliance with current environmental regulations.</p> <p>A recent analysis showed that the biochemical oxygen demand (BOD) was 5 mg/L. well below the legal limit of 50</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)



			mg/L. confirming compliance with established standards.	
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		<p>Hondupalma has a Water Management Plan that establishes the monitoring of water consumption indicators in its extraction plant. with daily records per well that are consolidated monthly.</p> <p>Average consumption was 1.71 m³/MT of processed fresh fruit in 2024 and 1.62 m³/MT between January and May 2025.</p> <p>The company has four extraction wells and maintains records in a spreadsheet as evidence.</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>HONDUPALMA and its affiliated bases have an Energy Efficiency Plan to promote responsible energy use. The plan outlines measures such as equipment maintenance. consumption monitoring. and awareness campaigns. Records show that the plan is being successfully implemented, for example. at EAC Lempira. fuel and electricity consumption were kept below the maximum limits of 1.50 gal/mt and 3 KW/MT. respectively. All sampled farms maintain similar records and meet the</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			established benchmarks for energy consumption per metric ton of fresh fruit bunches.	
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				
7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		The certification unit uses the PalmGHG platform to monitor its greenhouse gas emissions reduction plan for 2024. The data entered into the calculator, which includes fuel and electricity consumption, fertilizer use, and production rates, was verified against the company's records. The certification unit has publicly published its GHG management reports for 2024 and 2025 on its website, providing transparency on its emissions and efforts to manage them. https://hondupalmahn.com/home/proyeccion-social-en-el-medio-ambiente/ .	<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)
7.10.2 (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		HONDUPALMA and its affiliated companies have not developed any new plantations since 2014, with no changes to the cultivated area. Records, including the Supply Base Excel file and PalmGHG reports, confirm that no new plantings have occurred since the certification process began. This	<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)



	New Development).		information was also verified through interviews with agronomy staff and confirmed during field tours. which showed no evidence of new plantations being established.	
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		he certification unit has not introduced any new pollutants into its operations. The Pollution Prevention and Mitigation Plan. which was updated in 2024. confirmed that the sources of emissions remain unchanged. A review of the company's Environmental and Social Impact Assessment also found no new significant pollutants. and the original impacts are now considered positive due to the implemented mitigation practices.	<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 7.11: 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>The certification unit has an environmental policy that prohibits the use of fire for any purpose, including soil preparation, pest or disease control, and waste disposal.</p> <p>During field visits to the sampled plantations, no evidence of fire use was observed in replanting activities, and no new plantation areas were identified.</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)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		<p>The certification unit has an Emergency Plan that defines measures for the prevention, preparedness, and response to emergencies, including specific actions for forest fire prevention and control. The plan assigns trained personnel to respond to emergencies and ensures the availability of appropriate equipment and tools for timely action.</p> <p>Additionally, the unit has a “Forest Fire Prevention” document that provides recommendations and procedures to follow before, during, and after a fire, along with updated emergency contacts for relevant institutions. During the audit, it was confirmed that both documents are current, accessible, and 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)



			responsible personnel are familiar with the established procedures	
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		<p>The certification unit has an Emergency Plan that outlines measures for the prevention, preparedness, and response to emergencies, including specific procedures for forest fire prevention and control. The plan designates trained personnel and ensures the availability of suitable equipment and tools for timely action.</p> <p>Additionally, the unit has a “Forest Fire Prevention” document that details recommendations and procedures to follow before, during, and after a fire, as well as updated emergency contact information for relevant institutions. Fire prevention and control measures have also been shared with nearby communities, and records confirm participation of local stakeholders in related awareness activities.</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)



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>Palm plantations associated with HONDUPALMA have not destroyed forests or high conservation value (HCV) areas since 2005, with no new clearings recorded after November 2018. A land use change analysis (LUCA) from 2018 confirmed that land used for palm cultivation between 2005 and 2014 was previously used for other crops. The company has a New Plantations Procedure that requires a LUCA before any new plantings. To address past changes, the company created a Remediation and Compensation Plan, which was deemed satisfactory and is being implemented</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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			through a 10-year agreement with the Cuero y Salado Foundation (FUPSA) to support the Cuero y Salado Wildlife Refuge.	
7.12.2 (C)	HCVs. HCS forests and other conservation areas are identified as follows: 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.		HONDUPALMA and its affiliated enterprises have identified high conservation value (HCV) areas within their plantations. A 2015 study reviewed by the RSPO in 2021 confirmed the presence of HCV categories 1, 2, 3, and 5 in four enterprises, totalling 86.65 hectares. These areas are located on specific lots and include forest hills. The most recent plantations in these areas were established before 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)
7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.		There have been no new oil palm plantations established by HONDUPALMA or its affiliated companies since 2014, and specifically none after November 15, 2028. This is confirmed by both the Supply Base Excel and PalmGHG calculator reports, which show no changes in the cultivated area. Field tours also found no evidence of new clearings, and the management plan explicitly does not consider new clearings for plantations.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



<p>7.12.3 (C)</p>	<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 certification unit has not undertaken any new developments for FFB production, and does not have any ACF areas. No affected indigenous communities or those with customary rights to cultivated lands have been identified.</p> <p>In application of 7.12.2</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
<p>7.12.4 (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</p>		<p>HONDUPALMA and its companies have a plan to protect High Conservation Value (HCV) areas, focusing on HCV categories 1 and 5. The company and its subsidiaries have agreements with community groups and local governments to manage these areas.</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>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>One company, EAC BATTAN, has a water management plan that includes commitments to protect water sources and avoid agrochemical contamination. Another company, EAC La Liberación, is located near the Barra de Cuero Salado Wildlife Refuge and manages its plantations according to the park's guidelines. These actions are part of a broader strategy to preserve critical ecosystems and natural resources.</p>	
7.12.5	<p>Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p>		<p>The HCV study identified a water distribution tank for several communities within a forest. An agreement between the company EAC BATTAN, the Water Rights Network, and the Municipality of Puerto Cortés ensures access to groundwater for eleven communities. Additionally, EAC La Liberación has a commitment with the Quebrada de Yoro Water Board to jointly conserve and protect a forest area.</p>	<p> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required) </p>

7.12.6	<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>HONDUPALMA has an environmental policy aimed at protecting natural resources, specifically prohibiting poaching to safeguard endangered and threatened wildlife. The policy mandates disciplinary action for any non-compliance with its commitments. To support this, the company maintains a process for identifying and documenting endangered species, with sightings recorded in a dedicated list.</p> <p>Workers and partners of grassroots companies have been trained to identify wild animals, take photographs and send them to the environmental management officer.</p> <p>The training plan for RAP and AVC HCV species was reviewed, as well as the FA-BA-03 records of training attendance at the farms in the audited sample.</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>
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>HONDUPALMA has a formal "HCV Management Plan" to protect High Conservation Values, which is monitored through regular internal audits. Recent audits in April 2025 at both EACP Batan and EACP La Liberación confirmed that these HCV areas remain protected and are in compliance with the management plan.</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>

			The plan has not required any changes as the HCVs are being successfully preserved. with dedicated personnel overseeing the monitoring of these activities.	
7.12.8 (C)	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.		HONDUPALMA has a Remediation and Compensation Plan that was approved by the RSPO on May 29, 2019. The company has fulfilled its financial commitments under this plan. transferring a total of \$60.920.85 to support the management of the Barra de Cuero y Salado Wildlife Refuge. This support. provided in collaboration with FUPSA. includes a drone-based protection program. HONDUPALMA's progress reports have been sent to and approved by the RSPO. confirming the effective implementation of the plan.	<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 Positive and noteworthy findings

No.	Positive finding
1	Willingness of the team to respond to all requests for information.
2	High level of knowledge among workers regarding company policies and procedures.
3	The certification unit has prioritized the use of biological pesticides for pest control.
4	Good coordination of timelines during the audit.
5	The integration and commitment of the staff who make up the gender committee in their task of promoting gender equality.
6	Good documentary control of all procedures and record management in the operations carried out at the extraction plant, allowing for adequate traceability of sustainable material inputs and outputs.
7	During the interview process, the personnel involved in the supply chain satisfactorily demonstrated knowledge of the basic requirements of the RSPO standard, as well as an understanding of the model under which they currently operate: Identity Preserved (IP).
8	Consistency of the company in its commitment to sustainability, demonstrated by an improvement in the audit results.



6.2 Summary of Audit Findings

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	Major	Minor	Opportunities for Improvement	Total No Findings
Principle 1: Behave Ethically and Transparently	-	1.1.5	-	1
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	-	-	-	0
Principle 3: Optimise productivity. efficiency. positive impacts and resilience (<i>Includes IP and/or MB Module</i>)	3.3.1(C), 3.8.8(C),	3.3.2, 3.5.2	3.8.9(C)	5
Principle 4: Respect Community and Human Rights and Deliver Benefits	4.2.3	-	-	1
Principle 5: Support Smallholder Inclusion	-	-	-	0
Principle 6: Respect Workers Rights and Conditions	6.2.2(C)	-	6.2.3(C)	2
Principle 7: Protect. Conserve and Enhance Ecosystems and the Environment	-	-	-	0
Certification Systems Document	-	-	-	0
Total	4	3	2	9





7. Nonconformity(ies) Issue in this Audit

Indicator Number	3.3.1 (C)
Nonconformity Number	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	11.07.2025
Nonconformity Issued To (when more than one site/member): N/A	
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	RSPO Principles and Criteria 2018 – IN Honduras 2021
Nonconformity Statement: No operating procedure has been defined for the delivery of personal protective equipment (PPE). During interviews with workers at the associated bases, it was confirmed that all workers had personal protective equipment in good condition and in accordance with the risks identified in the risk matrix and the safety data sheets for the pesticides used. However, the certification unit has not defined a procedure for controlling and recording the delivery of this equipment to plantations that includes PPE replacements, record keeping, and inventory availability.	
Evidence: -Interviews with area managers and workers - Tour of associated bases - Hazard Identification and Risk Assessment Matrix (code: F-02/M-04 edition 08 date: 11/01/2024) -Record of delivery of work tools and personal protective equipment (F-BPA-BA-10 edition 02 date: 06/01/2022) - Invoice for purchases of personal protective equipment.	
Root Cause Analysis	Root cause: Cause linked to the method, PPE delivery was currently focused strictly on delivering protective equipment, all because it was not considered necessary for PPE deliveries to be made through a formalized operating procedure.
Correction(s)	Notify the 30 associated bases through internal communication that, while the operating procedure for PPE deliveries is being established, all PPE deliveries must be recorded in the Work Tools and Personal Protective Equipment Delivery Register (F-BPA-BA-10), with the date and signature of the person receiving the PPE based on the hazard and risk factor sheet for each position.



<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<p>1.- Establish an operating procedure for PPE management, with the purpose of defining the mechanism for delivery control, replacements, record keeping, and inventory availability.</p> <p>2.- Disseminate the operating procedure for PPE management at Hondupalma and associated base companies, with the purpose of publicizing the guidelines established in the new operating procedure.</p> <p>3.- Monitor the implementation of the operating procedure for PPE management at Hondupalma and the 30 associated bases, with the aim of verifying the effectiveness of the provisions of the operating procedure for PPE delivery.</p>
<p>Date of Response</p>	<p>19.07.2025</p>
<p>Audit Team Conclusion <i>(including any evidence reviewed)</i></p>	<p>The action plan was approved on 08/04/2025. The company presents the following evidence for the closure of its non-conformities: *The company presents a PPE Management Procedure (P-BPA-BA-08) v1, 08/03/2025. This procedure establishes guidelines for the delivery and control of PPE to all workers of companies and cooperatives associated with HONDUPALMA, to guarantee the traceability and availability of inventory. The document specifies that the equipment is provided free of charge and details the responsibilities of management, internal auditors, farm coordinators, and workers. PPE is delivered according to three criteria: initial assignment, replacement due to deterioration, or replacement due to loss. All deliveries must be documented on form F-BPA-BA-10, including the date and signature of the recipient. This process is monitored on a monthly basis through internal inspections and audits to verify compliance.</p> <p>* Records are presented of all the socialization activities to publicize the new PPE management operating procedure, which took place on August 20, 2025. Training was carried out at the 30 associated bases, with a total attendance of 92 people.</p> <p>* Various records of monitoring of the PPE management procedure are presented. The task consisted of monitoring the implementation of the operating procedure for PPE management at Hondupalma and its 30 associated bases. The objective was to verify the effectiveness of the provisions of the procedure. As evidence, monitoring reports from various cooperatives in September 2025 are attached. The reports verified compliance with PPE delivery records, inventory availability, and safety inspection</p>



	<p>reports. The overall conclusion of the monitoring was that the PPE management procedure is being implemented effectively within the organization.</p> <p>September 11, 2025: EACP Santa Elena, EACP La Reyna, EACP Napoleon Rivera, EACP Lorenzo Zelaya, EACP La Esperanza, EACP Union Toyos, EACP Benedicto Lopez, EACP Rufino Lopez, EACP Mealler, EACP San Jose Toyos.</p> <p>September 12, 2025: EACP Battan, EACP Los Canarios, EACP Edimundo Rodriguez, EACP Lempira, EACP La Conquista, EACP Liberación, EACP Omonita, EACP El Rancho, EACP La Democracia, EACP Buenos Aires.</p> <p>September 13, 2025: EACP El Cristal, EACP El Rey, EACP San Antonio, EACP La Arada, EACP Urraco Proteccion, EACP Guaymas, EACP 17 De Julio, EACP Santa Rosa Del Norte, Cooperativa El Esfuerzo La Compuerta, Cooperativa Union Cristiana.</p> <p>* Internal communication record from the company HONDUPALMA dated August 7, 2025, is presented. Its main objective was to notify the 30 associated bases of the instruction to record all deliveries of Personal Protective Equipment (PPE) in the "F-BPA-BA-10" format. This record must include the date and signature of the person receiving the equipment. The measure is established as a temporary requirement while a formal operating procedure for PPE management is developed. Attached as evidence is a communication sent by email on August 6, 2025, to the cooperatives, signed by the Head of Occupational Health and Safety.</p> <p>The evidence is accepted, and the non-conformity is effectively closed on 10/09/2025.</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	10.09.2025



Indicator Number	3.8.8 (C)
Nonconformity Number	5
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	11.07.2025
Nonconformity Issued To (<i>when more than one site/member</i>): N/A	
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	RSPO Principles and Criteria 2018 – IN Honduras 2021
<p>Nonconformity Statement: Hondupalma includes in its sales and shipping documents the minimum information required under this requirement, but there is no consistency in the description of the model under which it is certified in these documents.</p> <p>Hondupalma's Supply Chain Manual states that all sales invoices or relevant documents in operations such as delivery notes, shipping documents, and specific documentation issued for RSPO-certified palm oil products must include, among other documents, a description of the product, including the supply chain model (IDENTITY PRESERVED or the corresponding abbreviation IP). During the traceability exercise for one of the exports made in 2024, it was identified That in the BL (Tanker Bill of Lading) where Hondupalma is the exporter of the cargo, the product description is RSPO SG crude palm oil, i.e., Segregated Model, which is not consistent with the supply chain procedure, which only defines the IP model as the scope of certification.</p>	
<p>Evidence: - Supply Chain Procedure. Code P-BPA-PI-02. Version 15. Date: 05.05.2025 - Sales invoice No. 000.008-01-00020855. Date: 01.11.2025. Quantity: 501,833 MT. Crude Palm Oil CPO IP. of the cargo: Palmas Aceiteras de Honduras HONDUPALMA/ECARA. Product: RSPO SG Crude Palm Oil. Quantity: 501,833 MT. Certificate No. SCS-RSPOPC-000096- Hondupalma. - Shipping instructions dated 12/31/2024. Seller: Hondupalma. Product description: CPO SG and CPKO SG (4 shipments of: 500, 140, 500, 2800 MTs). Puerto Cortés.</p>	
Root Cause Analysis	<p>Root cause Cause linked to the method, Supply Chain Procedure P-BPA-PI-02 does not define document handling when the client requests downgrades from the IP model to SG, MB, and Conventional.</p> <p>The management system and supply chain procedure were designed under the premise of maintaining the integrity of the IP model from origin to destination, without anticipating scenarios in which the client, for logistical, economic, or market-related reasons, would request a modification of the model in customs and shipping documentation. The absence of similar precedents created a procedural gap that prevented the formal recording of such degradation,</p>



	<p>resulting in a lack of documentary traceability of the change.</p> <p>Our root cause analysis procedure uses the ISHIKAWA DIAGRAM, incorporating the 6Ms (METHODS, ENVIRONMENT, MATERIAL, MEASUREMENT, MANPOWER, MACHINERY) in Spanish.</p>
Correction(s)	<p>Correction</p> <p>Incorporate into the Supply Chain Procedure P-BPA-PI-02 the guidelines for the documentary handling of customer requests regarding the degradation of the IP model to , MB, and conventional.</p>
Corrective Action Implemented <i>(including any evidence submitted)</i>	<p>Share Supply Chain Procedure P-BPA-PI-02 with sales department and general management staff so that personnel involved in certified product sales are aware of the guidelines for document management of customer requests regarding downgrades from the IP model to , MB, and conventional.</p>
Date of Response	19.07.2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>Correction and corrective actions reviewed and approved (July 30, 2025).</p> <p>1. Update of the supply chain procedure. Code: P-BPA-PI-02. Version 15. Date: 25.07.2025. The following information was included:</p> <ul style="list-style-type: none"> • Scope: The company guarantees the traceability of the certified palm fruit from the farm to its conversion into palm oil and palm kernel under the identity model preserved until its delivery to the buyer, which may request it as preserved identity or its possible degradation to, mass balance or conventional in accordance with its interests and negotiations.. • Point 5.6 Sale and output of products, includes process for the documentary management of degradations of the IP model to MB and conventional. <ol style="list-style-type: none"> 1. Reception of the application 2. Review and internal approval 3. Documentary registration 4. Update of shipping documents 5. Customer communication <p>2. Socialization of the supply chain procedure. Code: P-BPA-PI-02. Version 15. Date: 25.07.2025 with the Sales and Document Management Department team. Assistance list. Code: F-04/P-07. Version 7. 2.01.2019. Duration: 2 hours. Date: 30.07.2025. Participants: 9 (jobs: sales assistant, sales manager, internal audit assistant, general manager, logistics, importer/exporter, assistant and</p>



	management assistant).
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	30.07.2025

Indicator Number	6.2.2 (C)
Nonconformity Number	8
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	11.07.2025
Nonconformity Issued To (<i>when more than one site/member</i>): N/A	
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	RSPO Principles and Criteria 2018 – IN Honduras 2021
<p>Non-Conformity Statement: There is no evidence that the working conditions for any of the workers at Hondupalma and its associated bases provide clear and accurate information.</p> <p>Extraction Plant</p> <p>- During the review of some of the workers' files, it was found that for those who had applied for promotion or advancement, there was no document clearly detailing not only the new position but also what their new salary would be, the length of the working day, and the hours they would be required to work.</p> <p>- The contracts of industrial plant employees do not indicate the length of the working day or the hours during which they must report for work; they only refer to the following statement: "<i>The working hours will be those previously determined by the company.</i>"</p> <p>The Internal Labor Regulations, as last updated on August 23, 2013, establish in Chapter 6, Article 14, the working hours for staff on a single shift and do not establish the different shifts on which the extraction plant operates.</p> <p>RELATED BASES JULY 17</p>	



- During the document review of the contract of the new employee who also meets the conditions for promotion or advancement, the following inconsistencies are evident:

1. New hire for the position of Certification Auditor Assistant who socializes with the job profile of Internal Certification Auditor. The person in charge states that this is because they perform the same activities and there is no specific job profile for Certification Auditor Assistant.

This same person receives a promotion to Internal Certification Auditor as of May 10, 2025, but there is no document that clearly details not only the new position but also what his new salary would be, the length of the workday, and the hours he must be present. It should be noted that at the time of this audit, almost two months after receiving this promotion, the employer has not made the adjustment to his salary proportional to the new position.

Evidence:

Evidence: Extraction Plant

-Laboratory Assistant contract with promotion to Laboratory Manager: Employee starts work on 04/14/23 as a laboratory analyst and begins in the new position on 07/01/25.

- Contract for plant operator promoted to production supervisor: Worker starts work on 07.03.24 as a plant operator and begins in the new position on 02.06.25.

- Internal Work Regulations, last updated on August 23, 2013, Chapter 6, Article 14, staff working hours: **Monday to Friday:** 8:00 a.m. to 12:00 p.m.

From 1:00 p.m. to 5:00 p.m. and **Saturdays:** From 8:00 a.m. to 12:00 p.m.

Evidence July 17

- File and open-ended employment contract for certification auditor assistant signed on 09/02/24.

Root Cause Analysis

Root cause

Cause linked to the method, as the guidelines for evidence of promotion or job change were not defined in writing, and the contracts and internal work regulations did not identify the establishment of specific working hours as a requirement.

Cause linked to the method, as the human resources management procedure does not provide for the creation and updating of job profiles.

Correction(s)

Correction

Extraction plant:

1.- Document the promotions of the Laboratory Assistant who has been promoted to Laboratory Manager and the plant operator who has been promoted to Production Supervisor, to detail the information relating to their new salary, working hours, and the hours during which they must be present.

Date: 08-30-2025

2.- Sign an addendum to the contract for industrial plant workers, with the aim of establishing working hours and the hours during which they must report for work.

Date: 09-05-2025

3.- Request the Ministry of Labor and Social Security to amend Hondupalma's internal work regulations to update



	<p>the working hours and times when workers must report for work. Date: 09-05-2025</p> <p>Associated bases 3.- Develop the job profile for the Management Systems Audit Assistant, with the aim of defining the requirements for the position. Date: 08-30-2025</p> <p>4.- Document the promotion of the Management Systems Audit Assistant, with the aim of detailing the information relating to their new position, salary, working hours, and the hours during which they must be present. Date: 09-05-2025</p>
<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<p>Corrective actions Extraction Plant: 1.- Establish guidelines for documenting job promotions or changes in Human Resources Management Procedure P-32 (Hondupalma) and Human Resources Management Procedure P-S-RH-11 (associated bases). Date: 08-20-2025</p> <p>2.- Establish guidelines for the creation and updating of job profiles in Human Resources Management Procedure P-32 (Hondupalma) and Human Resources Management Procedure P-S-RH-11 (associated bases). Date: 08-20-2025</p> <p>3.- Dissemination of Human Resources Management Procedure P-32 to the Human Resources department of Hondupalma. Date: 08-25-2025</p> <p>4.- Dissemination of Human Resources Management Procedure P-S-RH-11 to accountants, managers, and auditors of associated bases. Date: 08-25-2025</p> <p>5.- Update the employment contract template so that new hires specify the length of the working day and the hours during which they must be present. Date: 08-01-2025</p> <p>6.- Establish in Human Resources Management Procedure P-32 (Hondupalma) and Human Resources Management Procedure P-S-RH-11 (associated bases) the guidelines for conducting an annual review of the internal work regulations, with the purpose of identifying any aspects that need to be updated. Date: 08-20-2025</p> <p>7.- Monitor the implementation of Human Resources Management Procedure P-32 (Hondupalma) and Human Resources Management Procedure P-S-RH-11 (associated bases) in order to verify the effectiveness of the provisions of the procedure relating to promotions and that new contracts are issued correctly.</p>



	Date: 09/15/2025
Date of Response	19.07.2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>The action plan was approved on 08/04/2025. The company presents the following evidence for the closure of the non-conformities:</p> <p>Corrections Extraction Plant</p> <p>* A document is presented through an internal communication dated August 29, 2025, documenting two staff promotions as part of an audit action plan. The first promotion was that of Worker 1, who on June 2, 2025, went from being an Engine Room Operator to Extraction Plant Supervisor. His contract addendum, signed on the same date, establishes a monthly salary of L. 17,721.44 plus a 7% increase after two months, with rotating shifts (6:00 a.m.-2:00 p.m., 2:00 p.m.-10:00 p.m., and 10:00 p.m.-6:00 a.m.). The second promotion was that of Worker 2, who on July 1, 2025, went from Laboratory Assistant to Laboratory Manager. Her addendum, signed on July 1, 2025, sets a monthly salary of L. 20,338.56 plus a 7% increase after two months, and a daytime work schedule from Monday to Friday from 8:00 a.m. to 4:00 p.m. and Saturdays from 8:00 a.m. to 12:00 p.m.</p> <p>* Document submitted in an internal communication dated September 5, 2025, Human Resources Management reports that an addendum to the contracts of all industrial plant workers was signed to formally establish their working hours and schedules. Consequently, on September 3, 2025, multiple individual addenda were signed and took effect on that same date. These documents modify the third clause of the contracts to detail the schedules, establishing rotating 8-hour shifts for most workers (6:00 a.m. to 2:00 p.m., 2:00 p.m. to 10:00 p.m., and 10:00 p.m. to 6:00 a.m.). At least one schedule variation is also documented for a worker with a Monday through Friday schedule from 6:00 a.m. to 2:00 p.m. and Saturdays from 6:00 a.m. to 10:00 a.m.</p> <p>* A set of documents is presented that shows the formal request to change the company's internal work regulations, a corrective action communicated internally on September 5, 2025. On September 3, 2025, the company's legal representative submitted a request to the General Directorate of Labor and Social Security to partially amend Article 14 of the regulations, which defines working hours and schedules, arguing that the original 2013 version no longer reflected the company's operational reality. The application was submitted on the online portal of the Ministry of Labor on September 3, 2025, and according to a notification email, the request was accepted for</p>



processing on September 4, 2025, and assigned the reference number SETRASS-DGT/RIT/25/000000300.

Related bases

* Through an internal communication dated August 20, 2025, the Human Resources Department provides evidence of the development of the job profile for the "Management Systems Auditor Assistant." The attached profile, specific to E.A.C.P. 17 de Julio and revised in August 2025, describes the responsibilities of the position, which include assisting in the administration of management system documentation (RSPO), updating records, conducting awareness-raising activities, supervising farms, and participating in internal and external audits, reporting directly to the Internal Auditor. The profile establishes a minimum education requirement of a high school diploma, with no previous work experience necessary.

* A promotion record dated September 5, 2025, is presented, reporting that as part of an audit action plan, the promotion of an employee was documented. On May 10, 2025, an addendum to the contract of employee Martha Elizabeth Hernández Márquez was signed, promoting her from assistant to "Management Systems Auditor" at E.A.C.P. 17 de Julio, with the promotion taking effect on that same date. The addendum establishes a new monthly salary of L. 11,000.00, which would become effective after two months in the position, and a daytime work schedule from Monday to Friday from 8:00 AM to 4:00 PM and Saturdays from 8:00 AM to 12:00 PM. Additionally, a formal letter dated May 12, 2025, officially notified him of the promotion, confirming that the decision was made at the General Assembly on May 10, 2025.

* As part of a corrective audit action, this document dated August 20, 2025, shows that guidelines for documenting employee promotions or job changes were established and formalized. These guidelines were incorporated on that same date into human resources management procedures P-32 (for Hondupalma) and P-S-RH-11 (for associated bases). The key policy added (section 2.1) requires that any promotion or job change be notified in writing to the employee, clearly specifying the new conditions such as salary, working hours, and work schedule. In addition, all supporting documentation must be filed in the employee's file to ensure traceability and compliance.

* In response to an audit action plan, this document dated August 20, 2025, reports that guidelines for the creation and updating of job profiles were formally established. These guidelines were integrated on August 20, 2025, into



	<p>human resources management procedures P-32 and P-S-HR-11. The new policy, detailed in the "General Information" section of both procedures, requires that a job profile be developed before hiring for a new vacancy and also establishes that all existing profiles will be updated annually, or on an extraordinary basis if a significant change in the job functions occurs.</p> <p>*On August 20, 2025, a presentation of Human Resources Management Procedure P-32 was given to the staff of Hondupalma's Human Resources department. The training was given by the Human Resources Manager from 9:00 AM to 10:00 AM and focused on explaining the new guidelines that had been incorporated into the procedure that same day. The main topics were the correct process for documenting a promotion or job change and the steps to follow for creating and updating job profiles, all as part of a corrective action resulting from an external audit.</p> <p>* Evidence is presented from a document dated August 20, 2025, reporting on the dissemination of Human Resources Management Procedure P-S-RH-11. The training sessions, given on that same date by the Human Resources Manager, Nancy Orellana, were aimed at accountants, managers, and auditors from the 30 associated bases. The purpose of these sessions was to explain in detail the recently established guidelines for correctly documenting employee promotions or job changes, as well as the method for creating and updating job profiles in each of their companies.</p> <p>* An internal communication dated August 1, 2025, shows that corrective action was taken to update the employment contract templates. As of that date, the contract formats, both for fixed-term (F-01/P-32) and indefinite (F-02/P-32) contracts, were modified in their third clause to clearly specify the length of the working day and the hours during which the worker must be present. The new text details the definitions of day, night, and mixed shifts and establishes specific working hours, for example, "Monday to Friday from 6:00 a.m. to 2:00 p.m. and Saturday from 6:00 a.m. to 10:00 a.m."</p> <p>* A communication dated August 20, 2025, reports that, as part of an audit action plan, human resources management procedures were updated. Specifically, on that date, procedures P-32 (for Hondupalma) and P-S-RH-11 (for associated bases) were modified to include a "General Note" establishing a new guideline. This addition requires the Human Resources Department, in coordination with the Legal Department, to conduct an annual review of the</p>
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	<p>Internal Work Regulations for the purpose of identifying and managing possible aspects that need to be updated.</p> <p>* The monitoring report carried out to verify the implementation of human resources procedures P-32 and P-S-RH-11 is evidenced as part of a corrective action communicated on September 15, 2025. The audits were carried out on September 11, 12, and 13, 2025, at Hondupalma and its associated bases. The monitoring reports confirmed that the procedures were being applied effectively; for example, a new hire at Hondupalma on September 2, 2025, was verified, whose contract correctly detailed the working hours, and the proper handling of internship requests in August and September 2025 at bases such as EACP Guaymas and EACP Los Canarios was confirmed, concluding that the processes were implemented effectively.</p> <p>The evidence is accepted, and the nonconformity is effectively closed on 10/09/2025</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	10.09.2025

Indicator Number	4.2.3
Nonconformity Number	7
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Date of Nonconformity Issued	11.07.2025
Nonconformity Issued To (<i>when more than one site/member</i>): N/A	
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	RSPO Principles and Criteria 2018 – IN Honduras 2021
Non-Conformity Statement:	



<p>The certification unit does not keep all interested parties informed about the progress of the requests made.</p> <p>The EAC Unión Cristiana does not have documented information available to support the follow-up to the request made by the Toloa community, as defined in sections 3.2. Receipt of requests..., 3.3 Analysis of requests (response time) and 3.4 Follow-up and closure of requests..., established in P-S-RP-03, Provision of Information, Communication Mechanisms, Requests, Complaints, Claims, and Suggestions.</p> <p>According to statements made by representatives of the Toloa board of trustees, since 2022, a request has been made to the EAC Unión Cristiana for the donation of land to build a health center, which has not been addressed. The community's board of directors resumed the process, requesting a meeting with the EAC board of directors on December 9, 2024, which was held in January 2025. However, there is no documented evidence of the request being received, the response time, or the agreements reached at the meeting between the parties.</p>	
<p>Evidence:</p> <ul style="list-style-type: none"> - Request for a meeting by the board of trustees. - P-S-RP-03, Provision of Information, Communication Mechanisms, Petitions, Complaints, Claims, and Suggestions. - Interview with interested parties. 	
<p>Root Cause Analysis</p>	<p>Cause linked to labor, as the personnel responsible are unclear about the guidelines established for requests for information, petitions, complaints, claims, and suggestions received from stakeholders.</p>
<p>Correction(s)</p>	<p>Document the request made by the community of Toloa on 12/09/2024 for the purpose of evidencing the records in accordance with the provisions of P-S-RP-03, Provision of Information, Communication Mechanisms, Petitions, Complaints, Claims, and Suggestions.</p> <p>Date: 08-25-2025</p>
<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<p>1.- Disseminate P-S-RP-03, Provision of Information, Communication Mechanisms, Petitions, Complaints, Claims, and External Suggestions, to the boards of directors and auditors of the 30 bases and Hondupalma, with the aim of clarifying the guidelines established in this procedure, so that requests for information, petitions, complaints, claims, and suggestions received from interested parties are properly documented.</p> <p>Date: 08-20-2025</p> <p>2.- Establish a memorandum of understanding between the boards of directors of Hondupalma and the 30 bases, with the purpose of ratifying the responsibility to document and follow up on requests for information, petitions, complaints, claims, and suggestions received from interested parties, as defined in P-S-RP-03.</p> <p>Date: 08-25-2025</p>



	<p>3.- Monitor the implementation of P-S-RP-03, Provision of Information, Communication Mechanisms, Petitions, Complaints, Claims, and External Suggestions, with the purpose of verifying the effectiveness of the provisions of the procedure.</p> <p>Date: 09-15-2025</p>
<p>Date of Response</p>	<p>19.07.2025</p>
<p>Audit Team Conclusion <i>(including any evidence reviewed)</i></p>	<p>The action plan was approved on 04/08/2025. The company presents the following evidence for the closure of non-conformities: *Follow-up on the actions taken in response to the request made by the community of Toloa on 12/09/2024: December 9, 2024: The Board of Trustees of the Toloa Adentro community, represented by worker 1, submits a written request to the Cooperativa Unión Cristiana. The request is for a meeting to discuss the donation of land owned by the cooperative for the construction of a community health center. January 8, 2025: A meeting is held between the board of directors of the Cooperativa Unión Cristiana and representatives of the Board of Trustees of the village of Toloa Adentro. The purpose of the meeting was to discuss the request for the donation of the land. January 13, 2025: The Cooperativa Unión Cristiana issues a formal response to the community in a letter signed by its president, Héctor Sánchez. In the letter, the Board of Trustees is informed that the request was discussed, and the decision was made not to donate the requested land. On this same date, the request process is formally closed. August 21, 2025: The Public Relations department of Hondupalma/ECARA documents the entire process as evidence of compliance with an action plan derived from an external RSPO audit.</p> <p>* A record of the Socialization of Procedure P-S-RP-03 is presented, referring to the "Provision of Information, Communication Mechanisms, Petitions, Complaints, Claims, and External Suggestions." The training, given by the Public Relations Officer, was aimed at the boards of directors and auditors of the 30 associated bases and Hondupalma. The objective was to clarify the guidelines of the procedure to ensure that all requests from interested parties are properly documented. The attendance lists for the training sessions are attached as evidence. Date of execution: 08/20/2025.</p> <p>* Evidence is presented on the monitoring of the implementation of the same procedure (P-S-RP-03). The purpose of the activity was to verify effectiveness and</p>



	<p>compliance with the provisions of the procedure at different bases. The attached monitoring reports, prepared by Jennifer Colindres of Public Relations, assess whether requests for information are handled correctly, whether complaint boxes are opened, and whether requests received are properly documented and summarized. The overall conclusion at all bases monitored was that the procedure is being implemented effectively.</p> <p>August 20, 2025: Socialization and training sessions were held on the "Procedure for the Provision of Information, Communication Mechanisms, Petitions, Complaints, Claims, and External Suggestions" (P-S-RP-03). The training sessions were aimed at the boards of directors and auditors of Hondupalma and its 30 associated bases.</p> <p>September 11-13, 2025: Monitoring was carried out at the 30 associated bases to verify the correct implementation of procedure P-S-RP-03. The exact dates of the evaluation were:</p> <ul style="list-style-type: none"> ▪ September 11, 2025: EACP Santa Elena, La Reyna, Napoleon Rivera, Lorenzo Zelaya, La Esperanza, Union Toyos, Benedicto Lopez, Rufino Lopez, Mealler, and San Jose Toyos. ▪ September 12, 2025: EACP Battan, Los Canarios, Edimundo Rodriguez, Lempira, La Conquista, Liberación, Omonita, El Rancho, Democracia, and Buenos Aires. ▪ September 13, 2025: EACP El Cristal, El Rey, San Antonio, La Arada, Urraco Proteccion, Guaymas, 17 de Julio, Santa Rosa del Norte, Coop. El Esfuerzo La Compuerta, and Coop. Union Cristiana. <p>* On August 25, 2025, the 30 Associated Peasant Production Companies (EACP) that act associated bases formalized a commitment to compliance through a document signed and sealed by the representatives of their respective Boards of Directors. In this commitment, each of the bases declares that it will document and follow up on all requests for information, petitions, complaints, claims, and suggestions received from interested parties. This action will be carried out in strict accordance with the provisions of procedure P-S-RP-03.</p> <p>The evidence is accepted, and the non-conformity is effectively closed on 10/09/2025.</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	10.09.2025



Indicator Number	1.1.5
Nonconformity Number	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	11.07.2025
Nonconformity Issued To (<i>when more than one site/member</i>): N/A	
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	RSPO Principles and Criteria 2018 – IN Honduras 2021
<p>Non-Conformity Statement: There is no updated list of contacts and details of stakeholders and their designated representatives.</p> <p>During the document review, it was identified that there are communities that are stakeholders due to their proximity or proximity to the plantations of HONDUPALMA's base companies, registered in the stakeholder database, F-S-RP-04, Stakeholders of Hondupalma and Its 30 Companies, Version 5 of 2/20/2019. with the update of actors as of 6/19/2025. Upon reviewing the credentials, the following communities were identified as not having updated their designated representatives:</p>	
<p>Evidence:</p> <ul style="list-style-type: none"> - Aldea de Batan: The last representatives were accredited in June 2021, as recorded in minutes No. 27 of the board of trustees. In accordance with the provisions of the municipality of Negrito Yoro, the registration of the board of directors is valid for one year. - Los Catrachos Village. The last minutes, No. 16, from July 2020, accredit the appointed board of directors, but the designated representatives have not been updated. - Minutes of the registration of boards of trustees in the municipality of Negrito Yoro were identified for nine communities that have not updated their municipal registration since 2022 or 2023, and therefore lack legal representation before the municipal authority, the body responsible for recognizing the board of trustees. 	
Root Cause Analysis	Cause linked to the method, as the management mechanism for following up on the updating of the minutes of the designated community representatives was not defined in the documentation.
Correction(s)	Request the updated minutes of the election of their designated representatives from the boards of trustees of the communities of Aldea Battan and Aldea Los Catrachos. Date: 08/15/2025
Corrective Action Implemented (<i>including any evidence submitted</i>)	1.- Review and update the list of stakeholders in order to identify communities that have not updated the minutes of their designated representatives and request updated



	<p>minutes if communities have been identified that have not updated the minutes of their designated representatives.</p> <p>Date: 08/30/2025</p> <p>2.- Incorporate into procedure P-S-RP-03 Provision of information, communications mechanism, requests, complaints, claims, and external suggestions, the management mechanism for following up on the updating of the minutes of the designated representatives of the communities.</p> <p>Date: 08/30/2025</p>
Date of Response	19.07.2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	Action plan approved for implementation on 30/07/2025. This will be verified in the next follow-up audit asa12.
Status of Nonconformity	<input type="checkbox"/> Closed <input checked="" type="checkbox"/> Open
Date of Closure:	DD Mmm YYYY

Indicator Number	3.3.2
Nonconformity Number	3
Nonconformity Category	<input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	11.07.2025
Nonconformity Issued To <i>(when more than one site/member):</i> N/A	
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	RSPO Principles and Criteria 2018 – IN Honduras 2021
Non-Conformity Statement: There are inconsistencies in the implementation of the Worker Complaints and Claims Procedure P-S-RH-04 act 30.01.23.	



<p>During the document review, it was found that Hondupalma and its associated bases have the procedure described above, which defines in the section Actions and Methods in Note 1: all employees may consider using the Mediator and/or Workers' Representative as a communication channel to submit their complaints and claims, which will be handled in accordance with the provisions of this document; However, despite the fact that the minutes of the meetings of the Workers' Representatives are presented, which follow up on the actions presented in each of the minutes, these are not managed through the aforementioned mechanism, nor are they followed up through the company's Summary Matrix of Requests, Complaints, Claims, Suggestions, and Requests for Information (without Code).</p>	
<p>Evidence:</p> <p>- Minutes of the Hondupalma workers' representatives and associated bases for the months of October 2024, January 2025, and April 2025.</p>	
<p>Root Cause Analysis</p>	<p>Cause linked to the method, as the Worker Complaints and Claims Procedure P-S-RH-04 is unclear regarding the handling of complaints from the channel (worker representatives).</p>
<p>Correction(s)</p>	<p>Adapt the Worker Complaints and Claims Procedure P-S-RH-04 in order to clarify the handling of complaints originating from the channel (worker representatives).</p> <p>Date: 09/10/2025</p> <p>Review the minutes of the workers' representative for the months of October 2024, January 2025, and April 2025, in order to identify whether there were any complaints and claims from workers and that these are documented in accordance with the provisions of the Workers' Complaints and Claims Procedure () and included in the Summary Matrix of Requests, Complaints, Claims, Suggestions, and Requests for Information.</p> <p>Date: 08-30-2025</p>
<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<p>Socialize the Worker Complaints and Claims Procedure P-S-RH-04 to worker representatives, boards of directors, and auditors of Hondupalma and the 30 bases, with the purpose of clarifying the handling of complaints coming from the channel (worker representatives).</p> <p>Date: 09/15/2025</p> <p>1.- Adapt the Worker Complaints and Claims Procedure P-S-RH-04 in order to clarify the handling of complaints originating from the channel (worker representatives).</p> <p>Date: 08/20/2025</p> <p>Share the Worker Complaints and Claims Procedure P-S-RH-04 with worker representatives, boards of directors, and auditors of Hondupalma and the 30 bases, in order to clarify the handling of complaints originating from the channel (worker representatives).</p>



	Date: 08/25/2025 3.- Monitor the implementation of the Workers' Complaints and Claims Procedure P-S-RH-04 at the associated bases and Hondupalma, with the aim of verifying the effectiveness of the provisions of the procedure. Date: 11/30/2025
Date of Response	19.07.2025
Audit Team Conclusion (including any evidence reviewed)	Action plan approved for implementation on 30/07/2025. This will be verified in the next follow-up audit asa12.
Status of Nonconformity	<input type="checkbox"/> Closed <input checked="" type="checkbox"/> Open
Date of Closure:	DD Mmm YYYY

Indicator Number	3.5.2
Nonconformity Number	4
Nonconformity Category	<input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	11.07.2025
Nonconformity Issued To (when more than one site/member):	
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	RSPO Principles and Criteria 2018 – IN Honduras 2021
<p>Non-Conformity Statement: Some of the employment procedures for recruitment, selection, and hiring are not implemented. HONDUPALMA and its associated bases have a Human Resources Management Procedure P-32 updated on 03/18/25; these procedures describe activities such as recruitment, selection, hiring, changes, promotion, retirement, and contract termination; however, the following is evident:</p> <p>Extraction Plant - The procedure described above refers to the policy for professional internships for adults of legal age; however, it does not define the policies or requirements for professional internships for minors, considering that in 2024 there was one minor intern.</p>	



<p>Evidence: There is evidence for the intern from the Urraco International Christian Non-Governmental Institute (minor, 17 years old) of a letter issued by Hondupalma notifying that minors are not allowed to be accepted for professional internships and that in special cases the application must be submitted through one of their parents or legal guardians. There is no evidence of a request from either of the minor's parents or legal guardian for the internship, which began on September 30, 2024.</p>	
<p>Root Cause Analysis</p>	<p>Cause related to the method, as the guidelines established for the acceptance of professional internships for minors are not clear in the documentation.</p>
<p>Correction(s)</p>	<p>1.- Adapt the requirements for the acceptance of professional internships for minors at Hondupalma in Human Resources Management Procedure P-32, with the aim of clarifying the guidelines for the acceptance of professional internships for minors.</p> <p>Date: 08/30/2025</p> <p>2.- Incorporate into Human Resources Management Procedure P-S-RH-11 the policy for accepting professional internships at associated bases, with the purpose of defining the guidelines for acceptance for both adults and minors.</p> <p>Date: 08/30/2025</p> <p>Document parental permission for the intern (under 17 years of age) from the Urraco International Christian Non-Governmental Institute who completed the professional internship in 2024 without meeting this requirement.</p> <p>Date: 08/30/2025</p>
<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<p>1.- Adapt the requirements for the acceptance of professional internships for minors at Hondupalma in Human Resources Management Procedure P-32, with the aim of clarifying the guidelines for the acceptance of professional internships for minors.</p> <p>Date: 08/30/2025</p> <p>2.- Incorporate into Human Resources Management Procedure P-S-RH-11 the policy for accepting professional internships at associated bases, with the purpose of defining the guidelines for acceptance for both adults and minors.</p> <p>Date: 08/30/2025</p> <p>3.- Dissemination of Human Resources Management Procedure P-32 to the Hondupalma Human Resources department.</p> <p>Date: 09/05/2025</p> <p>4.- Dissemination of Human Resources Management Procedure P-S-RH-11 to accountants, managers, and auditors of associated bases.</p>



	Date: 09/05/2025 5.- Monitor the implementation of Human Resources Management Procedure P-32 (Hondupalma) and Human Resources Management Procedure P-S-RH-11 in order to verify the effectiveness of the provisions set forth in the procedures. Date: 11/30/2025
Date of Response	19.07.2025
Audit Team Conclusion (including any evidence reviewed)	Action plan approved for implementation on 30/07/2025. This will be verified in the next follow-up audit asa12.
Status of Nonconformity	<input type="checkbox"/> Closed <input checked="" type="checkbox"/> Open
Date of Closure:	DD Mmm YYYY

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

Indicator Number	3.8.9(C)
Opportunity for Improvement Number	6
Date of Opportunity for Improvement Issued	11.07.2025
Opportunity for Improvement Issued To (when more than one site/member): N/A	
Standard Reference	RSPO Principles and Criteria 2018 – IN Honduras 2021
Opportunity for Improvement Statement: The outsourcing of transportation, oil storage, and other related services is defined through contracts or other means, which will document the responsibility inherent in the supply chain. It is important that the documentation for all subcontractors, regardless of the service they provide and its frequency, be consistent and include greater detail in the information required by this requirement.	



Indicator Number	6.2.3(C)
Opportunity for Improvement Number	9
Date of Opportunity for Improvement Issued	11.07.2025
Opportunity for Improvement Issued To (<i>when more than one site/member</i>): N/A	
Standard Reference	RSPO Principles and Criteria 2018 – IN Honduras 2021
<p>Opportunity for Improvement Statement: During the review of the benefits granted to company personnel, it was verified that the company has transportation routes to facilitate the transfer of its workers to and from the workplace, even though it does not cover all of its locations. Article 42 of the Honduran Labor Code stipulates that when the workplace is more than two (2) kilometers from the worker's residence, the employer must cover reasonable transportation costs or provide the necessary means of transportation. Of the total sample of interviewees (73 workers), it was found that 1% have their usual place of residence more than 2 km away from their workplace.</p>	



9. Status of Nonconformities Previously Identified and Opportunity for Improvement

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response	Verification of Correction/ Corrective Action	Conclusion /Status
			Correction / Corrective Action		
2.1.2	2	<p>The documented system for ensuring legal compliance is not being effective. The company has several mechanisms in place to follow up on changes in the law, applies due diligence in all its operations including outsourced activities, and conducts an annual legal inspection. However, during the review of labor and occupational health documentation it was identified.</p> <p>Evidence:</p> <ul style="list-style-type: none"> - Notification of accidents to the Secretary of Labor outside the established 24-hour period, which generates a noncompliance with the General Regulations of the Social Security Law Agreement No.003-JD-2005. Section V, Article 98 (see detail in 2.1.1C). - EAC Napoleón Rivera worker working in the field for two months without having been 	<p>Root Cause Finding 1 Cause linked to the method, since the company has not documented in the Legal Requirements Compliance Procedure (P-CL-GG-01) the performance of annual monitoring by the legal department of Hondupalma to its 30 associated bases, with the purpose of verifying compliance with applicable legal requirements.</p> <p>Correction 1.- Notify the 30 bases that work accidents must be reported within the period established by law (article 98 of the General Regulations of the Social Security Law and article 435 of the Labor Code), (While the action is implemented corrective). 2.- N/A the EAC worker Napoleón Rivera, at the time of the audit, the person was already registered but out of time.</p> <p>Corrective action 1.- Include in P-CL-GG-01 procedure for compliance with</p>	<p>The company presents the following evidence for the closure of non-conformities: Correction * Internal communication record dated 06/03/2024 notifying the entire company, including the 30 bases, that as of this date, all workplace accidents must be reported to the Secretary of Labor and Social Security within 72 hours of the accident occurring. If the accident is fatal, it must be reported within 24 hours. Similarly, the Honduran Social</p>	Closed on 07/02/2025.



		<p>registered with Social Security, which generates a breach in the General Regulations of the IHSS (Honduran Institute of Social Security) Law, Article 25 (see detail in 2.1.1C)</p>	<p>legal requirements, the performance of the annual monitoring activity of legal compliance, carried out by the legal department of Hondupalma to its 30 associated bases, with the purpose of verifying the compliance with applicable legal requirements. 2.- Socialize the new version of P-CL-GG-01 procedure for compliance with legal requirements, to the relevant administrative personnel both in the 30 bases and in Hondupalma.</p>	<p>Security Institute (IHSS) requires that all accidents be reported within 24 hours of the accident occurring.</p> <p>Corrective Action</p> <p>* Update of the Legal Compliance Procedure P-CL-GG-01, updated on 06/29/2024, which specifies in the Actions and Methods section that the mechanism for ensuring compliance, among other things, will be to conduct an annual monitoring of legal compliance by the Hondupalma Legal Department of the 30 associated bases. Based on the results of the annual audit , a plan of action will be drawn up in the format F-01/P-11 (Improvement Request) and for the monitoring of the 30 associated bases a plan will</p>	
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				<p>be drawn up for action using form F-MC-BA-02 (Social and Environmental Action Plan), to close the gaps in non-compliance found.</p> <p>* Internal notification record dated 06/30/2024 presenting the records of the dissemination of the new version of the aforementioned procedure and the annual monitoring of the 30 bases. This dissemination took place on 06/29/2024 with the participation of all the associated bases that signed the document as proof of their participation.</p>	
4.2.3	5	<p>The company does not keep interested parties informed about the progress of the complaint, as established by this indicator and the Procedure for providing information, communications mechanism, requests, complaints, claims</p>	<p>Root cause Cause linked to the methodology, since the mechanism to inform interested parties about the progress of their claims was not defined.</p> <p>Correction</p>	<p>The company presents the following evidence for the closure of the non-conformities: Correction</p>	<p>closed on 07/02/2025.</p>



		<p>and external suggestions. Code: P-S-RP-03. Version 12. 09/27/2023. According to the records reviewed on April 13, 2023, a complaint was submitted to the EAC Napoleón Rivera. The company responded to the interested party on April 24, 2023 and then a first meeting was held between both parties on April 28 and a second and final meeting on May 15, 2023. Afterwards, the company, through the legal department, continued to provide monitoring the agreements of the meetings and informing the public relations area about the progress, however, according to what was expressed by the public relations area, all the progress related to the complaint has not been made known to the interested party.</p> <p>Evidence: - Condensed summary of external complaints and claims. Code: F-S-RP-06. Version 01. - 2023-2024. - Complaint registration on April 13, 2023 in Request for requests, complaints, claims and suggestions format, code F-S- RP-03, Version 03. - Response on April 24, 2023 with</p>	<p>1.- Inform the interested party of the progress of the resolution process of the complaint that was presented to Hondupalma regarding the boundaries of the EAC Napoleón Rivera plantation dated 04/13/2023.</p> <p>Corrective action 1.- Include in P-S-RP-03 provision of information, communications mechanism, requests, complaints, claims and external suggestions, the mechanism to keep the interested parties of a claim informed about its progress over the agreed deadlines. 2.- Socialization of changes in the P-S-RP-03 provision of information, communications mechanism, requests, complaints, claims and external suggestions, to all interested parties</p>	<p>* Record of information provided to the interested party on the progress of the resolution of the complaint filed regarding the boundaries of E.A.C. Napoleón Rivera on April 13, 2023. The file records Hondupalma's actions to resolve the complaint filed on 04/13/2023 by Junior and Reyna Cruz regarding the ownership of a plot of land in Aldea Las 40, in dispute with EACP Napoleón Rivera: on 08/10/2023, a power of attorney and formal request were submitted to the National Agrarian Institute (INA) to appoint technicians to verify the</p>	
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		<p>acknowledgment of receipt by the affected party - Call for applications on April 24, 2023 - Minutes of the first meeting of April 28, 2023. - List of participants of the first meeting of both parties on April 28, 2023. - Minutes of the second meeting of May 15, 2023. - List of participants of the second meeting of both parties on May 15, 2023 - Internal communication. Code F-06/M-06, Version 03, sent from the Legal Department to Public Relations reporting on the progress of the management of the agreements. Shipping dates: 09/16/2023, 10/20/2023, 11/13/2023, 12/14/2023, 01/19/2023, 02/12/2023, 03/14/2023 and 04/19/2023.</p>		<p>boundaries; the request was formalized again on 09/14/2023 and reinforced with follow-up letters sent on 10/20/2023, 11/13/2023, 12/14/2023, January 19, 2024, February 12, 2024, March 14, 2024, April 19, 2024, and May 24, 2024, according to internal communications from that same date and the May 2024 file registry confirming the delivery of documentation to the INA. Finally, in a letter dated June 10, 2024, attorney Heidy Amaryllis Mejía reported that the company will continue to request a field inspection until</p>	
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				<p>the INA determines whether the plot belongs to EACP Napoleón Rivera or to Mr. and Mrs. Cruz.</p> <p>* Update of the procedure Provision of Information, Communication Mechanisms, Petitions, Complaints, Claims, and External Suggestions P-S-RP-03, updated on June 10, 2024, which defines in section 3.4, Follow-up and Closure of Petitions, Complaints, Claims, and Suggestions, in its explanatory note 2: The Hondupalma public relations officer and the administration of the associated</p>	
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				<p>bases will keep interested parties informed of the progress of complaints or claims in accordance with the deadlines agreed upon during the resolution process. The result will be available and communicated to the relevant interested parties through the aforementioned communication channels.</p> <p>* Records of the dissemination of the above-mentioned procedure carried out on 06/21/2024 to all interested parties for a total of 30 bases and Hondupalma staff. There is also a record for 20 surrounding communities.</p>	
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Indicator No	Opportunity for Improvement Number	Opportunity for Improvement Statement:	Verification / Follow-up actions:
2.2.1	3	Hondupalma maintains an updated list of contracted parties. However, during the preparation stage of the audit, two lists were presented, one of them is the list of interested parties 2024 that includes some outsourced companies and the other list that is under the control of the purchasing area that includes another group of contractors. /suppliers, therefore, there is no consolidated list of outsourced companies.	Not required to close



10. Stakeholder Consultation Process

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

Date of public announcement made: 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

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	09/07/2025	Group meeting.	The gender committee at HONDUPALMA, composed of seven women and two men, continues to perform its functions in accordance with its established procedure. Its primary goal is to promote equality, eliminate discrimination, and ensure equal opportunities for both men and women. The committee, which meets quarterly, recently reviewed its work plan for 2025 and the minutes from its April 11, 2025 meeting. Members serve a two-year term and can be re-elected. The committee's actions focus on raising awareness and addressing issues to uphold the company's commitment to gender equality.	No issues were identified that would lead to a nonconformity



2	Workers' representative	09/07/2025	Group meeting.	A workers' representation committee at HONDUPALMA. elected on August 17. 2024. acts on behalf of employees. This committee. consisting of three men and one woman. ensures compliance with national and international labor and human rights laws. They are responsible for reporting any violations of these rights. The committee maintains a collaborative relationship with HONDUPALMA's management. who have shown a willingness to listen and support the committee's efforts to improve working conditions for all employees.	No issues were identified that would lead to a nonconformity
3	Joint Commission on Occupational Safety and Health	09/07/2025	Group meeting.	HONDUPALMA's joint occupational safety commission is comprised of an equal number of worker and management representatives. as are the commissions at its base companies. All commissions are registered with the Ministry of Labor and serve a two-year term. They meet monthly to identify risks. investigate accidents. and analyze potential hazards. A key objective for the joint commission is to reduce the company's accident rate to less than one percent. demonstrating a proactive approach to worker safety.	No issues were identified that would lead to a nonconformity
4	Representatives from communities and educational centers. health centers (Mealler. La Montañita. Urraco. El Banano. Catrachos. La compuerta. quebrada de Yoro. Campo palomas. Samar.	09/07/2025	Group meeting.	Community representatives are well-informed about HONDUPALMA's complaint and information-sharing processes and have participated in social and environmental impact studies. They commend the company for positive practices such as avoiding	The application process for the community of Toloa was reviewed. where the established deadlines were



	Estéreo de indios. Toloa. LA Guadalupe. Mucula)			pesticides near communities. protecting water sources. and creating local jobs. HONDUPALMA has also supported the communities with various projects. including road maintenance and improvements to health and educational centers. While communities have expressed gratitude for this support. one community. Toloa. has filed a complaint regarding an unanswered request for assistance from one of the company's base operations.	not met and there was a lack of evidence of a response from the base company to the community. which constitutes a breach of the complaints and requests mechanism. NC #7 was issued under indicator 4.2.3.
5	Contractors	09/07/2025	Group meeting.	HONDUPALMA's contractors. including HONDUTRANS. ESMEH. and INDUCOHN. have contracts with clauses that prohibit child labor. forced labor. and human trafficking. The company provides monthly feedback and evaluates their performance to ensure standards are met. Contractors confirmed that HONDUPALMA fulfills its payment obligations and maintains good communication. They also noted a challenge with registering itinerant workers with social security due to the inconsistent nature of their employment.	No issues were identified that would lead to a nonconformity
6	Government agencies and NGOs	09/07/2025	Video call.	representatives from the Municipality of El Negrito confirm that HONDUPALMA responsibly manages its waste and pays taxes. The Forest Conservation Institute (ICF) noted that the company complies with the management plan for	No issues were identified that would lead to a nonconformity



				<p>the Cuero y Salado protected area's buffer zone and maintains a current permit for its deer zoo. with both receiving regular bimonthly inspections. A former representative from the National Human Rights Commission (CONADEH) stated that there has been a significant improvement in the company's human rights transparency. and they have never received any complaints or reports of violations against HONDUPALMA. The text also mentions a postponed consultation with FUCSA due to a family emergency and that the Ministry of Labor did not respond to a request for information.</p>	
7	Small Producers	10/07/2025	Group meeting.	<p>three independent palm grower groups—PALMATLAN, ESMIL, and PAYGUAY—have commercial relationships with HONDUPALMA, primarily involving the sale of fresh palm fruit. PALMATLAN and ESMIL have annual contracts for 2025 that were voluntarily signed and ensure weekly payments, with the price calculation method being transparently explained. While HONDUPALMA has traditionally offered technical support to PALMATLAN, this year it has been reduced. The PAYGUAY Group sells its certified fruit to HONDUPALMA and receives management support, though a final price negotiation for their certified fruit is still pending.</p>	No issues were identified that would lead to a nonconformity

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			1541	
Sampled Worker Consulted/ Interviewed in This Audit			64	
No	Type of Workers Consulted/ Interviewed	Interview Method	Feedback/Comments/Issue Raised/ Received from Workers	CB's Responses
46	46 interviews (2 groups of 5. 2 groups of 4. 1 group of 7. 1 group of 10. 5 individuals)	Semi-structured in-person	<p>Health and Safety Workers clearly identify the risks to which they are exposed and also identify the mitigation measures defined by the company such as the use of personal protective equipment. demonstrating knowledge of the use of each of these elements. stating that they receive this PPE free of charge and that it is replaced when damaged.</p> <p>The workers know the procedures for dealing with emergencies. the people trained and the first aid equipment and fire extinguishers.</p> <p>Working conditions and salary The workers are aware of the legal minimum wage and state that they earn more than this and are satisfied with the salary conditions and working hours. Overtime is voluntary and infrequent and is paid in accordance with local legislation.</p>	<p>The workers are satisfied with the working conditions. including salaries and working hours.</p> <p>The correct use of personal protective equipment was observed. which was in good condition and used frequently.</p> <p>In addition. sanitary units with showers and toilets for all workers and specific units for pesticide handlers were observed. all of which were in a good state of maintenance and hygiene.</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.</p> <p>Adequate waste management was evident. conservation areas were well maintained. and environmental policies prohibiting hunting. logging.</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. they state have receive paid holiday leave every year. they receive the “thirteenth month” the company provides transportation to workers</p> <p>Workers are aware of the mechanisms for filing complaints and grievances (mailbox. representatives. email. or verbal).</p> <p>Environmental</p> <p>Workers say they are aware of the company's environmental policies. which prohibit burning. logging. hunting. and trafficking of flora and fauna. They demonstrate knowledge of waste management.</p> <p>They report having received training on the conservation of rare. threatened. and endangered species (RTE). water source conservation. and water conservation.</p>	burning. capture. and trafficking of flora and fauna were in place.
18	Crusher, refinery and Mill workers from Hondupalma (Planteles):	Semi-structured in-person and individually	<p>Health and safety</p> <p>The workers understand and identify the risks in their respective areas, as well as</p>	Workers at both Crusher Mills and plants affirm that they are in working conditions that allow them to carry



	<p>4 Groups (1 group of 2, 2 groups of 2 each one, 1 group of 3 and 1 group of 4) and 5 individuals.</p>		<p>the use of the corresponding Personal Protection Team (EPP), identify the function of each protection team and demonstrate knowledge of the emergency protocols and the meeting points assigned in the work area.</p> <p>They indicate that process leaders always keep them informed about emergency measures and receive annual training related to risks in their work area.</p> <p>Salaries and benefits</p> <p>The workers claim to be satisfied with the payments they receive and have never had any problem or delay in them. If they have any questions about the information related to the payment receipt, they can request information about it in the corresponding area, where they will explain everything related to the content of the receipt and have a copy of their employment contract.</p> <p>Training and development</p> <p>The workers claim to receive periodic training on the supply chain and demonstrated knowledge of the standard of the supply chain. They know that there is a training program that is implemented throughout the year. They demonstrate to know the RSPO Certification Standard,</p>	<p>out their activities satisfactorily, with all their protective equipment and full knowledge of the risks to which they are exposed to in their daily work. The company, through talks and training, constantly reminds them to take all necessary precautions when carrying out their activities in the different operations. They also indicate that payment is always adequate and that payment vouchers always detail the amount of each mandatory contribution, as well as the amounts deposited in the workers' bank accounts. They affirm that the company always provides them with optimal conditions within the company, with access to drinking water in their work areas and dining and social areas. They also know how to identify the different committees and worker organizations, as well as their members, the role each plays, and how to initiate a process with each committee as appropriate. They also know how to identify and use the complaints, claims, and petitions system that the organization has available to all its stakeholders. In general, they express complete satisfaction with their jobs and do not present any comments that could be identified as negative or that generate any type of discomfort in the worker.</p>
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		<p>Company Policy, Mechanism of complaints, health and safety issues, equipment and operations management procedures, as well as participation in different types of recreational activities and awareness of gender equality, environmental measures and accident prevention.</p> <p>Committees and organizations Workers demonstrate to know the existence of prevention brigades and the concept of freedom of association and collective negotiation, clarifying that they do not feel coerced in case of wanting to form an association or union, among others.</p> <p>They know the existence of the committees and their members, such as the Gender Committee, Mixed Commission and the workers' representatives. They also know how to describe the function that each organization fulfills, how to contact them and the procedures and response times of each organization according to the characteristics of the notified event.</p>	
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11.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification			2	
Sampled Previous Land User in This Audit			2	
Name of Previous Land User	Contact Details (address/telephone/email)	Total Area (Ha)	Date of Consultation	Result of Discussion with Previous Land User
Paula Flores	(504) 99504476	58.5	09 07 2025	<ul style="list-style-type: none"> - Between 1997 and 1998. she sold 32 acres of land to EACP Canario. - In 2011. she sold 63 acres of land to EACP La Unión Toyos. which she had inherited. <p>The reason for the sale was to build a home for her family and pay off debts incurred due to a family misfortune. The sale was voluntary; she put the property up for sale and received offers from the companies to which she sold it.</p>
Juan Angel Rivera	(504). 99927267	65	09 07 2025	<p>Between 2006 and 2008. he sold a plot of land to EACP Los Canarios. He does not remember the area. but the sale was carried out through a commissioner whom he sought out to put the land up for sale. The sale was voluntary and without pressure. Both cases show that the entire negotiation was transparent and legal. She is satisfied with the sale. and they received the payment as agreed during the negotiation.</p>



11. Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
Hondupalma Oil Mill	Honduras	-	-	Certificate	-	2019	-
Hondupalma	Honduras	HONDUPALMA E.C.A.R.A	456.93	Certificate	-	2019	-
Hondupalma	Honduras	COOP. EL ESFUERZO LA COMPUERTA	838.21	Certificate	-	2019	-
Hondupalma	Honduras	COOP. UNION CRISTIANA	269.8	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. SANTA ELENA	271.17	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. 17 DE JULIO	190.5	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. BATTAN	379.6	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. BENEDICTO LOPEZ	268.51	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. BUENOS AIRES	189.76	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. EDIMUNDO RODRIGUEZ	484.37	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. EL CRISTAL	593.57	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. EL RANCHO	134.77	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. EL REY	311	Certificate	-	2019	-



Hondupalma	Honduras	E.A.C. LA ESPERANZA	139.03	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. GUAYMAS	299.13	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. LA ARADA	168.6	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. LA CONQUISTA	242.27	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. LA DEMOCRACIA	314.17	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. LA LEMPIRA	353.53	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. MEALLER	137.96	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. RUFINO LOPEZ	620.25	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. LA REYNA	394.71	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. LIBERACION	256.99	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. LORENZO ZELAYA	295..48	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. LOS CANARIOS	468.15	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. NAPOLEON RIVERA	566.36	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. OMONITA	183.4	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. SAN ANTONIO	487.51	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. SAN JOSE TOYOS	335.19	Certificate	-	2019	-



Hondupalma	Honduras	E.A.C. SANTA ROSA DEL NORTE	293.61	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. UNION TOYOS	422.05	Certificate	-	2019	-
Hondupalma	Honduras	E.A.C. URRACO PROTECCION	208.97	Certificate	-	2019	-



12. Requirements on 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, as the company already has its entire supply base certified since its initial certification audit on August 29,2019
Was the time bound plan submitted during the initial audit?	Not Applicable
Does the time bound plan contain a current list of all estates and mills?	Not Applicable
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	Not Applicable
<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 becertified within a three year timeframe?</p>	Not Applicable
If there are any deviations from these maximum periods. did the Unit of Certification request approval from the RSPO Secretariat?	Not Applicable
Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit?	Not Applicable



<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>Not Applicable</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>Not Applicable</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>Not Applicable</p>

13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
<p>Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010? If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)? <i>Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB</i></p>	<p>Not Applicable, The certification unit has had its entire supply base certified since the initial certification audit on August 29, 2019.</p>
<p>Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? 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? <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>Not Applicable</p>
<p>Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2? <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>Not Applicable</p>
<p>Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1? <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>Not Applicable</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>Not Applicable</p>



<p>1. This would necessitate evidence of the self-assessment for each requirement.</p> <p>2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.</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>Not Applicable</p>
<p>Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances? <i>Note: (e.g. relevant complaints. labour disputes. land conflicts)</i></p>	<p>Not Applicable</p>
<p>Based on the result of the desktop study. did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?</p>	<p>Not Applicable</p>

14. Audit Conclusion & Recommendation

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



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

Signing by the Management Unit

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.

Furthermore, I confirm the following:

- 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

Alex Osorio

Position

Sustainability Manager

Date

12/12/2025



Signature

Signing by the Audit Team Leader

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

Acknowledged by:

Name	Weesmery Navarro Lapeira
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Position	Lead Auditor
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Date	10.11.2025
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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	Frank Kwesi
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Position	Senior Technical Specialist
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Date	10/12/2025
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Signature

Appendix 1: Location Map Unit of Certification and Supply bases

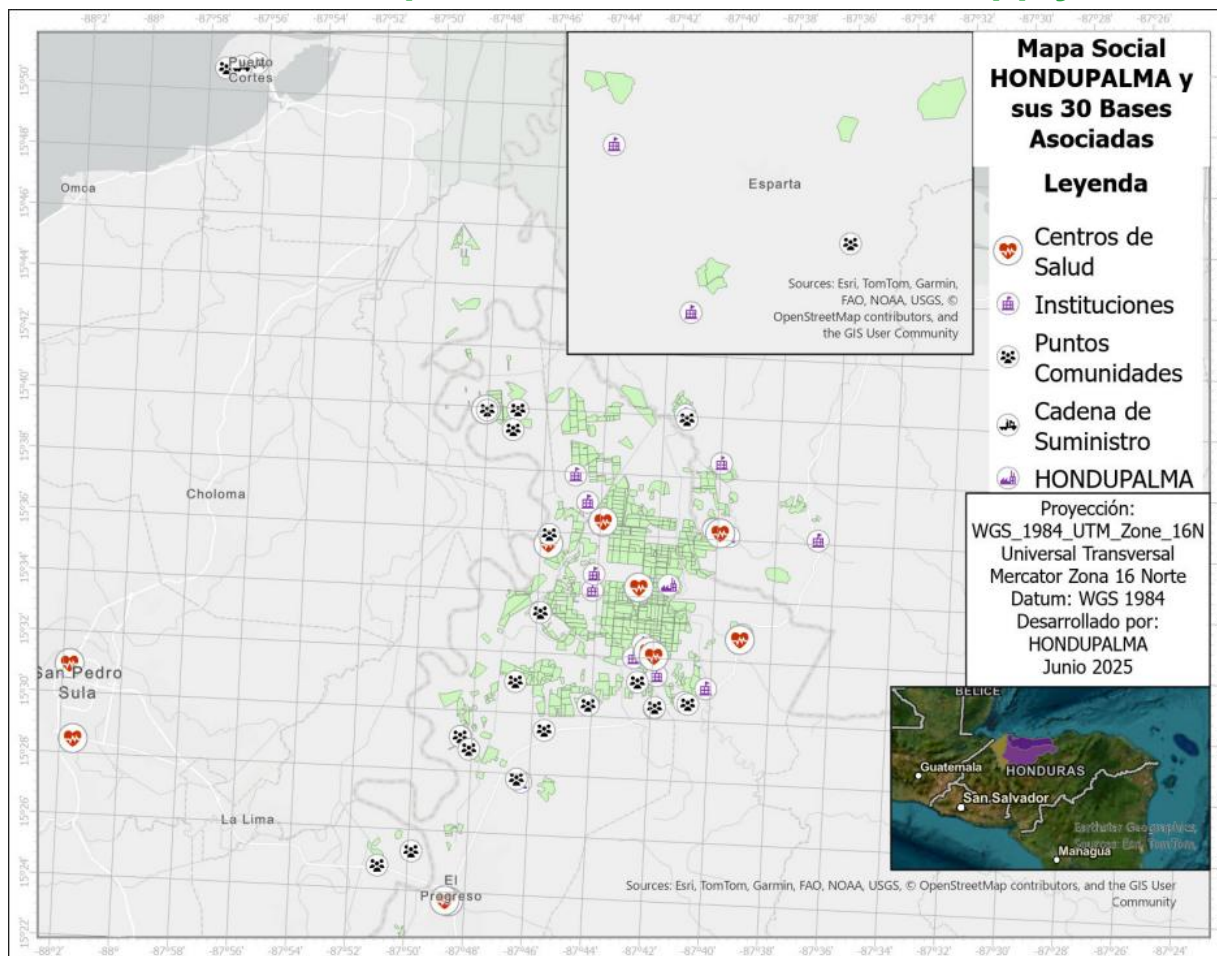


Figure 1: Map of Unit of Certification



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

Assessment Type	Date of Audit	Changes
N/A	N/A	N/A

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

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

- Apply Full Version
- Exclude LUC Emissions

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

1. Summary of Emissions

Description	tCO ₂ eq/t product
CPO	-0.24
PK	-0.24
PKO	-0.24
PKE	-0.24

Extraction	%
OER	21.14
KER	4.39



2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	10.260.11
OP Planted on Peat	0.00
Conservation (Forested)	245.52
Conservation (Non-Forested)	0.00
Total	10505.63

Production	t/year
FFB Processed	388.056.07
CPO Produced	82049.2



	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	47990.21	0.25	0.00	0.00	0.00	0.00	47990.21
CO ₂ Emission from Fertilizer	7525.37	0.04	0.00	0.00	0.00	0.00	75.25.37
N ₂ O Emission	0	0	0.00	0.00	0.00	0.00	0.00
Fuel Consumption	1569.26	0.01	0.00	0.00	0.00	0.00	1569.26
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-86801.74	-0.45	0.00	0.00	0.00	0.00	-86801.74
Sequestration in Conservation Area	-1350.26	-0.01	0.00	0.00	0.00	0.00	-1350.26
Total	-23062.56	-0.12	0.00	0.00	-23564.73	0.00	-23062.56

**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	28308.04	0.07
Fuel Consumption	667.02	0.00
Grid Electricity Utilization	452.73	0.00
Credit		
Export of Excess Electricity to Housing & Grid	-885.63	0.00
Sales of PKS	-5827.91	-0.02
Sales of EFB	0.00	0.00
Total	22714.26	0.05



4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0.00
Divert to anaerobic digestion	100.0

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	68.0
Diverted to methane capture (Flaring)	6.0
Diverted to methane capture (electricity generation)	26.0

