



RSPO P&C CERTIFICATION AUDIT REPORT

(PALMERA DE LOS ANDES SAN LORENZO)

Audit Application Number:	PC25-003463
Assessment Type:	Annual Surveillance Audit 11
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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	PALMERAS DE LOS ANDES - SAN LORENZO
Address of the Management Unit/s	KM 14 Vía San Lorenzo – Mataje
Country	Ecuador
Websites	https://grupodanec.com.ec/
Description of the Management Unit	<p>Danec S.A. was created in 1972 in Ecuador to meet the needs of the national market in the sectors of fats, edible oils and bar soaps. The supply base consists of three own plantations and non-certified independent producers who deliver their fresh fruit to the oil mill. The main oil customer is Industrial Danec S.A., which belongs to the same business group and carries out the refining, fractioning and marketing process, as well as having two distribution centers and seven agencies.</p> <p>The Danec Group is made up of 5 wholly owned companies: Palmeras De Los Andes - Quinindé, Palmeras del Ecuador (Plantation), Palmeras de Los Andes - San Lorenzo (Plantation and oil mill), Murrin Corporation (Plantation and production, marketing of certified oil palm seeds) and Industrial Danec (Refinery and processing plant for finished products, with 2 Distribution Centers and 7 Distribution Agencies).</p>
Management Representative Name	Patricia Tobar
Management Representative Designation	Certification and Sustainability Manager
Management Representative Email	ptobar@danec.com

2.2. RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	2-0143-10-000-00
Name of RSPO Member	Industrial Danec SA
Member Since	21/02/2010



2.3. Certificate Information

Certificate Information	
Certificate No.	SCS-RSPOPC-000441
prisma Document Reference Number	<i>(N/A until June 2025)</i>
prisma Trading Account ID	TA25-017108
Scope of Certification	This certificate covers the production of CSPO and CSPK using the Mass Balance supply chain model.
Supply Chain Model	<input type="checkbox"/> Identity Preserved (IP) <input checked="" type="checkbox"/> Mass Balance (MB)
Applicable Standards / Normative Reference	<input checked="" type="checkbox"/> RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 <input checked="" type="checkbox"/> RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 <input type="checkbox"/> RSPO Management System Requirements for Group Certification of FFB Production 2022 <input checked="" type="checkbox"/> RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Ecuador National Interpretation
Initial Date of Certification:	14/08/2018
Effective Date of Certificate:	26/08/2024
Expiry Date of Certificate:	25/08/2029
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
PALMERAS DE LOS ANDES – SAN LORENZO	S25-026038	KM 14 Vía San Lorenzo – Mataje	30	1.251277	-78.741666
Remarks: N/A					

Information of Supply Bases					
Name of Supply Bases	prisma Supply Base ID	Address of Supply Bases	Type of Supply Bases	GPS Coordinates	
				Latitude	Longitude
PALMERAS DE LOS ANDES SAN LORENZO	SB25-005315	San Lorenzo	Own/Managed Estate	1.25128	-78.74167
PALMERAS DE QUININDÉ	SB25-005314	Quinindé	Own/Managed Estate	0.241219	-79.419851





MURRIN CORPORATION	SB25-005182	Quinindé	Own/Managed Estate	0.448386	-79.363406
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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
PALMERAS DE LOS ANDES SAN LORENZO	7762.24	5080.15	0	0	1574	0	0	0	1108.09
PALMERAS DE QUININDÉ	3988.04	2462.22	0	0	0	0	0	0	1,525.82
MURRIN CORPORATION	1780.97	776.2	0	0	473	0	0	0	531.77
TOTAL	13531.25	8318.57	0	0	2047	0	0	0	3165.68

Remarks:

According to the LUC study, there were 6,096 hectares planted in the San Lorenzo plantation. As a result of bud rot disease, only 5,028.81 hectares were in production by 2024. By 2025, the certification unit had replanted areas, resulting in an increase to 5,080.15 hectares planted.



There was an increase of 0.93 hectares in the HCV at the Murrin Corporation plantation due to an error in the area report made by the certification unit in the previous year. The 2016 LUC study verified that the HCV was 473 hectares. Additionally, a correction was made to the total area to 1780.97 hectares, which was updated by RSPO on 08/15/2025.

For the Quinindé plantation, the certification unit made a reduction of 1,601.96 hectares from the total certified area, which was updated by the RSPO on March 19, 2025.

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		
PALMERAS DE LOS ANDES SAN LORENZO	139.94	23.77	4883.1	33.34	4940.21	5080.15
PALMERAS DE QUININDÉ	282.17	758.17	1421.88	0	2180.05	2462.22
MURRIN CORPORATION	280.61	408.58	84.19	2.82	495.59	776.2
TOTAL	702.72	1190.52	6389.17	36.16	7615.85	8318.57

Remarks: N/A

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





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

Name of the Supply Base	Land area (ha) by year					Total, Área (Ha)
	2025	2026	2027	2028	2029	
PALMERAS DE LOS ANDES SAN LORENZO	7	0	0	0	0	7
PALMERAS DE QUININDÉ	75	150	150	136	8	519
MURRIN CORPORATION	0	0	0	0	0	0
TOTAL (ha)	82	150	150	136	8	526

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	
Palmeras de los Andes – San Lorenzo	Own supply bases	1.251295	-78.741158	129,892
Palmeras de Quinindé	Own supply bases	0.241219	-79.419851	0
Murrin Corporation	Own supply bases	0.448386	-79.363406	0
TOTAL				129,892



Remark: *The total production of Palmeras de Quinindé and Murrin Corporation for the period evaluated was delivered to another oil mill as conventional FFB.

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	
TROPICALMA S.A.	choose an item	1.136139	-78.855111	11,754.74
ZIPRA S.C.C.	choose an item	1.159111	-78.751250	6,920.78
AGRICOLA ENTRERIOS S.A	choose an item	1.270222	-78.661917	4,891.69



AGRICOLA ELINA AGRICOELINA SAS	choose an item	1.287417	-78.670167	3,337.82
SERVICIOS PROVEMUNDO S A	choose an item	1.053056°	-78.906806°	1,159.27
CAMACHO ALVAREZ ARTURO ISRAEL	choose an item	1.133194	-78.734056	410.86
ACOSTA PUGA JUAN CARLOS	choose an item	1.188750	-78.758139	375.41
EMPRESA FORESTAL RIO MATAJE S A EFORMASA	choose an item	1.287417	-78.670167	238.63



ACOSTA COLOMA CARLOS LUIS FRANCISCO	choose an item	1.188750	-78.758139	191.03
CEDENO CHIRIBOGA CARLOS RODOLFO	choose an item	1.073028	-78.656583	126.54
ORTUNO ROSALES PAOLA ISABEL	choose an item	1.188750	-78.758139	120.16
MINA ARROYO JOSE DOLORES	choose an item	1.112861	-78.750472	71.97
DELGADO BASURTO MARIA EUGENIA	choose an item	1.245139	-78.708361	58.37



MONTAÑO MINA MIGUEL ANGEL	choose an item	1.217278	-78.809417	48.29
MALA SOLORIZANO SIXTO GREGORIO	choose an item	1.238472	-78.752722	39.75
PUERTA GARCIA OSCAR ENRIQUE	choose an item	1.257667	-78.706278	38.45
PALMERAS DEL PACIFICO AGROPACIFICPALM	choose an item	1.092778	-78.840583	35.45
QUINONEZ QUINONEZ SEGUNDO NICOLAS	choose an item	1.200528	-78.880556	17.28

BRAVO ALCIVAR WALTER HERNAN	choose an item	1.045111	-78.975361	4.22
MENESES MONTESDEOCA KARYNA VALERIA	choose an item	1.258028	-78.788194	3.95
CHIRIBOGA LEON JOSE ALEJANDRO	choose an item	1.072667	-78.664250	3.49
NARANJO SANDOVAL JOSE ALBERTO	choose an item	1.229528	-78.763722	2.67
TOTAL				29,851



3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	01/01/2026
	End Date	25/08/2026
Projected Certified FFB Volume (MT)	189,917*	
Average Production Yield (MT/ Ha)	14.09	
Projected CSPO Certified Volume (MT)	Identity Preserved	0
	Mass Balance	47,042.44
Projected CSPK Certified Volume (MT)	Identity Preserved	0
	Mass Balance	0
Oil Extraction Rate (OER) (%)	24.77	
Kernel Extraction Rate (KER) (%)	0	

* Projected Certified FFB Volume (MT) Palmeras de los Andes – San Lorenzo 136,661

Projected Certified FFB Volume (MT) Quinindé 47,317

Projected Certified FFB Volume (MT) Murrin Corporation 5,939



3.7 Information of Previous & Current License (Identity Preserved)

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



Projected CSPK Certified Volume (MT)		
Actual CSPK Production Volume (MT)		
Actual CSPK Volume Sold as RSPO Certified (MT)		
Actual CSPK Volume Sold as Conventional (MT)		
Actual CSPK Volume Sold under Other Scheme (MT)		
Total Actual CSPK Volume Sold (MT)		



3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill	Palmeras de los Andes – San Lorenzo			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	14/08/2022	Start Date	*26/08/2024
	End Date	13/11/2023*	End Date	25/11/2025
Actual Production Period Reported	From	01/01/2023	From	01/01/2024
	To	31/12/2023	To	31/01/2024
Projected FFB Certified Volume (MT)	122,372		164,774.02	
Actual production of FFB (MT)	118,233.74		129,892.4**	
Projected CSPO Certified Volume (MT)	25,920.87		41,028.73	
Actual CSPO Production Volume (MT)	28,127.80		31,948.20	
Actual CSPO Volume Sold as RSPO Certified (MT)	0		0	
Actual CSPO Volume Sold as Conventional (MT)	28,127.80		31,948.20	
Actual CSPO Volume Sold under Other Scheme (MT)	0		0	
Total Actual CSPO Volume Sold (MT)	28,127.80		31,948.20	
Actual CSPO credits sold (where applicable) (MT)	25.92		0	



Projected CSPK Certified Volume (MT)	1,812.42	0
Actual CSPK Production (MT)	591.16	0
Actual CSPK Volume Sold as RSPO Certified (MT)	0	0
Actual CSPK Volume Sold as Conventional (MT)	591.16	0
Actual CSPK Volume Sold under Other Scheme (MT)	0	0
Total Actual CSPK Volume Sold (MT)	591.16	0

** The previous license period belonged to the previous certification body (IBD), which had extended the license until November 13, 2023. Subsequently, the license expired until the date of recertification generated by SCS, therefore there is a gap in the license dates.*

*** The decrease in certified FFB production differs significantly from the projection, considering that the total production of Quinindé and Murrin Corporation for the period evaluated was delivered to another oil mill as conventional FFB.*



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 **Palmeras de Los Andes – San Lorenzo** to the RSPO Principles and Criteria Generic RSPO Certification Systems document and **Palmeras de Los Andes San Lorenzo** 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 **Palmera de Los Andes San Lorenzo** personnel, contractors, and stakeholders (internal and external). The audit team used RSPO sampling methodology to select operational sites to visit and stakeholders to engage. As such, the assessment is based on random sampling and therefore nonconformities may exist that have not been identified.

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

The final summary of the assessment findings can be found in item 6 “Summary of Audit Findings”.

For Initial and Re-certification assessment, the report is externally reviewed by ASI approved Peer Reviewer prior to certification decision by SCS.

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

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

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Carolina López	Lead Auditor	ASI1DBZZTO
Sara Calderon	Team Member	ASI14V4YBL
Ruth Tenjo	Team Member	ASI1UC44VS
Joel Argueta	Team Member	ASI1WSS3LK
Pablo Redrobran	Technical Expert	N/A



4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
28/07/2025	4:00 am - 8:00 am	ASI1DBZZTO ASI14V4YBL ASI1UC44VS ASI1WSS3LK PR-		Trip from Quito to Mill in San Lorenzo
28/07/2025	08:00 am - 09:00 am	ASI1DBZZTO ASI14V4YBL ASI1UC44VS ASI1WSS3LK PR-	Oil mill	<p>Opening Meeting: Introductions, client update, review audit scope, audit plan, intro/update to P&C RSPO standard and protocols. Indicator: N/A</p>
28/07/2025	09.00 am - 12.00 pm 01.0 pm 02.0 - 05.00 pm	ASI1UC44VS PR-	Oil mill	<p>Legal compliance and social issues Indicator 2.1, 2.2,</p> <ul style="list-style-type: none"> ■ Due diligence of contractors ■ Documented system to ensure legal compliance ■ List of contracted parties ■ Review of contracts, including fruit supply contracts <p>HR Documents Indicator 3.3, 3.5, 3.7, 6.1, 6.2, 6.3, 6.4, 6.5, and 6.6</p> <ul style="list-style-type: none"> ■ HR procedure review ■ Training records ■ Grievance Mechanism ■ DLW ■ Policy on sexual harassment ■ Trade Unions ■ Protection of children ■ Policy on sexual harassment



28/07/2025	09.00 am – 12.00 pm 01.00 pm – 05.00 pm	ASI14V4YBL	Oil mill	<p>Environmental Indicator: 2.1, 3.3, 3.4, 7.3, 7.8, 7.9, 7.11 and 7.12</p> <ul style="list-style-type: none"> ■ Environmental Impact Assessment ■ Waste Management ■ Water management ■ Energy Management ■ Mill effluents ■ HCV ■ LUCA ■ Fire prevention
28/07/2025	09.00 am – 12.00 pm 01.00 pm – 05.00 pm	ASI1DBZZTO	Oil mill	<p>Optimize productivity, efficiency, positive impacts, and resilience Indicator: 2.3, 3.1. Closing minor nonconformities</p> <ul style="list-style-type: none"> ■ Management Plan ■ Continuous improvement ■ Monitoring Programs ■ Replanting program <p>Agronomics Indicators 3.3 7.1, 7.2, 7.3, 7.4, 7.5, 7.6 and 7.7</p> <ul style="list-style-type: none"> ■ Maps ■ IMP ■ Good Agricultural Practices ■ SOP ■ Soil Management ■ Use of fire and agrochemical ■ Pesticides records
28/07/2025	09:00 am - 12.00 pm	ASI1WSS3LK	Oil Mill	<p>Respect for the community, human rights and benefit delivery</p>



	01.00 pm – 05.00 pm			Indicator: 3.3, 3.4, 4.1, 4.2,4.3, 4.4, 4.5, 4.6 and 4.7 <ul style="list-style-type: none"> ■ Complaints and Grievance Mechanism ■ Respect for Human Rights ■ Social procedures Monitoring and follow up mechanism / Records ■ Free Prior and Informed Consent (FPIC) ■ Compensation procedure ■ Land use ■ Land ownership
28/07/2025	12.00 pm – 01.00 pm	Lunch		
28/07/2025	05:00 pm	End of day 1		
Day 2: Oil mill Walk-through and visit to San Lorenzo Farm				
29/07/2025	08.00 am – 12.00 pm 01.00 pm – 05.30 pm	ASI14V4YBL	Oil mill	Supply Chain- Indicator: 3.7.3 and 3.8 Site Walk-through: Observe production process, weighbridge, storage facilities and critical control points, worker interview, waste and environmental Document review <ul style="list-style-type: none"> ■ Demonstration of legal entity ■ Roles and responsibility ■ Procedures/manual/SOP ■ Record of purchase – FFB



				<ul style="list-style-type: none"> ▪ Record of sales – CPO ▪ Palm trace transactions ▪ Estimated tonnage ▪ ERP system ▪ Records of Goods In and Goods ▪ RSPO logo & claims <p>Oxidation lagoons</p>
29/07/2025	08:00 am – 12:00 pm 01:00 pm - 05:00 pm	ASI1UC44VS PR-	Oil mill	<p>Site Tour - Labor facilities conditions and H&S.</p> <ul style="list-style-type: none"> ▪ Canteens - Feeding ▪ Sanitation facilities ▪ Medical clinic ▪ Workers Housing ▪ Surveillance portorage ▪ Interviews ▪ Use of EPP ▪ Emergency procedure
29/07/2025	08:00 am – 12:00 pm 01:00 pm - 05:00 pm	ASI1WSS3LK	Oil Mill	<p>Consultation with external stakeholders</p> <p>Indicator: 1, 2, 4, 6, 7</p> <ul style="list-style-type: none"> ▪ Contractors ▪ Fruit suppliers ▪ Previous owners ▪ NGOS ▪ Government entities ▪ Smallholders ▪ Internal committees (Gender, Health and Safety, others) Oil Mill & Farms
29/07/2025	08:00 am – 12:00 pm		San Lorenzo Farm	<p>Agronomic, labor, environmental and H&S</p> <p>Visit to San Lorenzo plantation</p>



	01:00 pm - 05:00 pm	ASI1DBZZTO		<ul style="list-style-type: none"> ■ Site Walk-through ■ Workers Interviews ■ Canteens - Feeding ■ Sanitation facilities ■ Use of EPP ■ Emergency procedure ■ HCV
29/07/2025	12.00 pm – 01.00 pm	Lunch		
29/07/2025	05:00 pm	End of day 2		
Day 3: Oil Mill				
30/07/2025	08:00 am – 09:00 am	ASI1DBZZTO	Oil Mill	Meeting with Management to present the balance of the 2 audit days
30/07/2025	08.00 am – 12.00 pm	ASI14V4YBL	Oil mill	<p>Calculator, fossil fuel use</p> <p>Indicator: 7.10</p> <ul style="list-style-type: none"> ■ Revision of the PalmGHG ■ Calculator and related databases <p>Indicator: 5.1 and 5.2</p> <ul style="list-style-type: none"> ■ Contracts ■ Origin of fresh fruit bunches (FFB) ■ Pricing. <p>Support on legality issues.</p>
30/07/2025	08.00 am – 12.00 pm	ASI1UC44VS	Oil mill	<p>H&S</p> <p>Indicators: 3.6 and 6.7</p>



				<ul style="list-style-type: none"> ■ Health and Safety Procedures ■ Emergency procedures ■ Accident Recording ■ PPE ■ Follow-up and monitoring
30/07/2025	08.00 am – 12.00 pm	ASI1WSS3LK	Oil Mill	<p>Respect for the community, human rights and benefit delivery Indicator: Principle 1 and 4.8</p> <ul style="list-style-type: none"> ■ Complaints and Grievance Mechanism ■ Respect for Human Rights ■ Social procedures Monitoring and follow up mechanism / Records ■ Free Prior and Informed Consent (FPIC) ■ Compensation procedure ■ Land use <p>Land ownership</p>
30/07/2025	09:00 am – 12.00 pm	ASI1DBZZTO	Oil Mill	<p>H&S Indicators: 3.6 and 6.7</p> <ul style="list-style-type: none"> ■ Health and Safety Procedures ■ Emergency procedures ■ Accident Recording ■ PPE ■ Follow-up and monitoring
30/07/2025	12.00 pm – 01.00 pm	Lunch		



30/07/2025	01: 00 pm – 05:00 pm	Transfer to Quininde area		
30/07/2025	05: 00 pm	End of day 3		
Day 4: Visit to Murrin Farm and company's office.				
31/07/2025	08:00 am – 09:00 am	ASI1DBZZTO	Company's office	Meeting with Management to present the balance of the 3 audit days
31/07/2025	08:00 am – 12: 000 pm 01:00 pm - 05:00 pm	ASI14V4YBL ASI1UC44VS	Murrin Farm	Agronomic, labor, environmental and H&S Visit to Quininde plantation <ul style="list-style-type: none"> ■ Site Walk-through ■ Workers Interviews ■ Canteens - Feeding ■ Sanitation facilities ■ Use of EPP ■ Emergency procedure ■ HCV ■ Pesticides applications ■ Pest Monitoring
31/07/2025	08:00 am – 12: 000 pm 01:00 pm - 05:00 pm	-ASI1WSS3LK	Company's office	Consultation with external and internal stakeholders Indicator: 1, 2, 4, 6, 7 <ul style="list-style-type: none"> ■ Contractors ■ Fruit suppliers ■ Previous owners ■ NGOS



				<ul style="list-style-type: none"> ▪ Government entities Internal committees (Gender, Health and Safety, others)
31/07/2025	09:00 am – 12:00 pm 01:00 pm - 05:00 pm	ASI1DBZZTO PR-	Company's office	H&S Indicators: 3.6 and 6.7 <ul style="list-style-type: none"> ▪ Health and Safety Procedures ▪ Emergency procedures ▪ Accident Recording ▪ PPE ▪ Follow-up and monitoring Indicator 3.2.1 and 3.2.2 -Continuous Improvement plans -Metrics template
31/07/2025	12.00 pm – 01.00 pm	Lunch		
31/07/2025	05:00 pm	End of day 4		
Day 5: Quininde Farm				
01/08/2025	08:00 am – 10:00 am	ASI1DBZZTO	Quininde Farm	Meeting with Management to present the balance of the 3 audit days
01/08/2025	09:00 am – 12:00 pm 01:00 pm - 03:00 pm	ASI1WSS3LK SASI14V4YBL	Quininde Farm	Agronomic, labor, environmental and H&S Visit to San Lorenzo plantation <ul style="list-style-type: none"> ▪ Site Walk-through ▪ Workers Interviews ▪ Canteens - Feeding ▪ Sanitation facilities ▪ Use of EPP ▪ Emergency procedure



				<ul style="list-style-type: none"> ■ HCV ■ Pesticides applications ■ Pest Monitoring
01/08/2025	09:00 am – 12:00 pm 01:00 pm - 03:00 pm	ASI1UC44VS PR-	Quininde Farm	HR Documents and H&S Indicator 3.5, 3.6, 3.7, 6.1, 6.2, 6.3, 6.4, 6.5, 6.6 and 6.7 <ul style="list-style-type: none"> ■ HR procedure review ■ Training records ■ Grievance Mechanism ■ DLW ■ Policy on sexual harassment ■ Trade Unions ■ Protection of children ■ Risk assessment ■ Emergency procedure EPP
01/08/2025	10:00 am – 12:00 pm 01:00 pm - 03:00 pm	ASI1DBZZTO	Quininde Farm	H&S Indicators: 3.6 and 6.7 <ul style="list-style-type: none"> ■ Health and Safety Procedures ■ Emergency procedures ■ Accident Recording ■ PPE ■ Follow-up and monitoring Agronomics Indicators 2.1, 3.3, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6 and 7.7 <ul style="list-style-type: none"> ■ Maps ■ IMP ■ Good Agricultural Practices ■ SOP ■ Soil Management



				<ul style="list-style-type: none"> ■ Use of fire and agrochemical ■ Pesticides records
01/08/2025	03:00 pm – 04:00 pm	ASI1DBZZTO -ASI14V4YBL ASI1UC44VS ASI1WSS3LK PR-	Quininde Farm	Meeting to consolidate pending information and provide feedback to the company
Day 6: Closing meeting - office				
02/08/2025	08:00 am - 09:30 am	ASI1DBZZTO ASI14V4YBL ASI1UC44VS ASI1WSS3LK PR-	Office	Audit Team Meeting/Findings review
02/08/2025	09:30 am - 10:30 am		Office	Preliminary RSPO P&C Closing Meeting
02/08/2025	10:30 am - 11:30 am		Office	Closing meeting Convene with all relevant staff to summarize audit findings, potential non-conformities, and next steps.

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

There was a change to the initial audit plan. The closing meeting was held on Monday, August 4, 2025, from 2:30 p.m. to 3:30 p.m. because the certification unit staff do not work on Saturdays due to working hour restrictions, which was not communicated during the audit preparation phase.



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	1
<i>Own/Managed Estates</i>	3	Choose an item	$x = (\sqrt{y}) \times (z)$	3
<i>Scheme Smallholder</i>	0	Choose an item	0	0
<i>Scheme Outgrower</i>	0	Choose an item	0	0
<i>Independent Outgrower</i>	0	Choose an item	0	0

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



4.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2024	2025	2026	2027	2028
PALMERAS DE LOS ANDES SAN LORENZO – Mill	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PALMERAS DE LOS ANDES SAN LORENZO	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PALMERAS DE QUININDÉ	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MURRIN CORPORATION	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Carolina Lopez	
Requirements	Description
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	5 years of experience as sustainability auditor for different standards such as Rainforest Alliance, organic regulations (USDA-NO/EU), and GlobalG.A.P. 6 years of experience as sustainability manager, in charge of the implementation of sustainability standards such as Smeta, Rainforest Alliance, GlobalG.A.P and environmental compliance.
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	In the last year the lead auditor was supervised in 2 audits by experienced lead auditors. Each audit lasted 5 days Currently in the qualification process, third audit supervised by a qualified lead auditor.



Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Lead auditor P&C RSPO. Refresher course (2024)	
Audit Team Members:		
Requirements	CAB Auditor Number	Description
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	Audit team Leader: Carolina López ASI1DBZZTO	Degree in Agriculture Engineering issued by the University of Antioquia, Colombia.
	Audit Team Member 1: Joel Argueta ASI1WSS3LK	Agronomy Engineering, Master-Social Management.
	Audit Team Member 2: Sara Calderon ASI14V4YBL	Agronomic Engineer. Specialization on Environmental Education and Management.
	Audit Team Member 3: Rhuth Elena Tenjo Fuentes ASI1UC44VS	Market Engineer with Specialization in Environmental Engineering
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: Joel Argueta ASI1WSS3LK	Rainforest Alliance audits to groups and farms, Rainforest Alliance chain of custody audits, RSPO P&C audits, verification of implementation of sustainability policies of palm oil purchasing companies. Bonsucro audits. 13 years' experience in Palm Oil Industry.
	Audit Team Member 2: Sara Calderon ASI14V4YBL	7 years' experience agricultural production, management support, monitoring, planning and implementation of projects, improvement of agricultural production systems and monitoring of agreements, 3 years' experience in Palm Oil Industry, 2 years' experience as internal auditor and consultant RSPO P&C V. 2018.
	Audit Team Member 3: Rhuth Elena Tenjo Fuentes ASI1UC44VS	11 years of experience in the Palm Oil Industry. 9 years of experience auditing palm oil sector.



Successfully completed an RSPO endorsed P&C lead auditor course	Audit team Leader: Carolina López ASI1DBZZTO	Lead auditor P&C RSPO. Refresher course (2024)
	Audit Team Member 1: Joel Argueta ASI1WSS3LK	RSPO Lead Auditor Update P&C v.2018. June 25 to 28, 2024.
	Audit Team Member 2: Sara Calderon ASI14V4YBL	RSPO Principles and Criteria Lead Auditor (2022)
	Audit Team Member 3: Rhuth Elena Tenjo Fuentes ASI1UC44VS	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: Carolina López ASI1DBZZTO	Lead auditor ISO 9001: 2015 IRCA Registry: 437458 (2023)
	Audit Team Member 1: Joel Argueta ASI1WSS3LK	QMS ISO 9001_2015 Lead Auditor Training course. IRCA. 22/01/2022.
	Audit Team Member 2: Sara Calderon ASI14V4YBL	ISO 9001 (2022). ISO 14001 (2022). ISO 45000 (2022).
	Audit Team Member 3: Rhuth Elena Tenjo Fuentes ASI1UC44VS	Lead auditor ISO 9001: 2015 CQI / IRCA Registry: 109089 (2018)
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit team Leader: Carolina López ASI1DBZZTO	Lead Auditor RSPO P&C 2018 (2021)
	Audit Team Member 1: Joel Argueta ASI1WSS3LK	CBs training - RSPO certification system 2023.
	Audit Team Member 2: Sara Calderon ASI14V4YBL	RSPO Principles and Criteria Lead Auditor (2022).
	Audit Team Member 3: Rhuth Tenjo Fuentes	RSPO Principles and Criteria Lead Auditor (2024).



	ASI1UC44VS	
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit team Leader: Carolina López ASI1DBZZTO	-
	Audit Team Member 1: Joel Argueta ASI1WSS3LK	-
	Audit Team Member 2: Sara Calderon ASI14V4YBL	-
	Audit Team Member 3: Rhuth Tenjo Fuentes ASI1UC44VS	-
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: Joel Argueta ASI1WSS3LK	4 years of experience in RSPO, P&C audits.
	Audit Team Member 2: Sara Calderon ASI14V4YBL	Trained in 2 practical audits against the RSPO P&C (2022)
	Audit Team Member 3: Rhuth Tenjo Fuentes ASI1UC44VS	Extensive hands-on audit experience, including supervised audits against RSPO P&C systems.
Knowledgeable and experience of the local/regional laws	Audit team Leader: Carolina López ASI1DBZZTO	More than 5 years of experience in Colombian legislation and 1 year in Latin American legislation acquired through participation in audits
	Audit Team Member 1: Joel Argueta ASI1WSS3LK	Knowledge of local laws regarding social and labor issues.
	Audit Team Member 2: Sara Calderon ASI14V4YBL	Knowledge of local laws regarding agronomic and environmental issues.
	Audit Team Member 3: Rhuth Tenjo Fuentes ASI1UC44VS	More than 10 years of experience on legislation in Latin America acquired through participation in audits.



<p>Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;</p>	<p>Audit team Leader: Carolina López ASI1DBZZTO</p>	<p>Agriculture engineer with specific training in integrated pest management and fertiliser as part of the curriculum. Cours “Rational Pesticides Handling” by SENA.</p>
	<p>Audit Team Member 1: Joel Argueta ASI1WSS3LK</p>	<p>Agronomy Engineering, Knowledge of good agricultural practices in oil palm crops.</p>
	<p>Audit Team Member 2: Sara Calderon ASI14V4YBL</p>	<p>Agronomic Engineer Bachelor</p>
	<p>Audit Team Member 3: Rhuth Tenjo Fuentes ASI1UC44VS</p>	<p>Experience in best agricultural practices, pest control and fertilizer use in America, acquired through participation in audits for more than 10 years.</p>
<p>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;</p>	<p>Audit team Leader: Carolina López ASI1DBZZTO</p>	<p>She has conducted eleven audits, auditing health and safety aspects in oil palm plantations and mill</p>
	<p>Audit Team Member 1: Joel Argueta ASI1WSS3LK</p>	<p>-</p>
	<p>Audit Team Member 2: Sara Calderon ASI14V4YBL</p>	<p>-</p>
	<p>Audit Team Member 3: Rhuth Tenjo Fuentes ASI1UC44VS</p>	<p>10 years of experience in implementation and auditing in health and safety management system in both mill and plantation.</p>
<p>Experience in handling workers’ welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems</p>	<p>Audit team Leader: Carolina López ASI1DBZZTO</p>	<p>Experience as a Rainforest Alliance auditor, where she has conducted 21 audits as lead auditor, including the social aspects of the standard</p>
	<p>Audit Team Member 1: Joel Argueta ASI1WSS3LK</p>	<p>SA8000 Basic Auditor course. Master- Social Management. Rainforest Alliance auditor for 12 years.</p>



(SMETA) Auditor Training or social training recognised by RSPO;	Audit Team Member 2: Sara Calderon ASI14V4YBL	-
	Audit Team Member 3: Rhuth Tenjo Fuentes ASI1UC44VS	10 years of experience in implementation and auditing in health and safety management system in both mill and plantation.
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit team Leader: Carolina López ASI1DBZZTO	Experience as a Rainforest Alliance auditor, where she has conducted 21 audits as lead auditor, including the social, gender and land rights aspects of the standard
	Audit Team Member 1: Joel Argueta ASI1WSS3LK	Knowledge of social issues related to gender equality, labor rights, rights of communities or indigenous peoples.
	Audit Team Member 2: Sara Calderon ASI14V4YBL	-
	Audit Team Member 3: Rhuth Tenjo Fuentes ASI1UC44VS	10 years of experience in the implementation and auditing of sustainability systems in the palm oil agribusiness.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit team Leader: Carolina López ASI1DBZZTO	5 years of experience as an organic agriculture and rainforest Alliance auditor
	Audit Team Member 1: Joel Argueta ASI1WSS3LK	-
	Audit Team Member 2: Sara Calderon ASI14V4YBL	HCV-HCSA Assessor Training Course, Certificate of Attendance (June 2025)
	Audit Team Member 3: Rhuth Tenjo Fuentes ASI1UC44VS	10 years of experience in the implementation and auditing of sustainability systems in the palm oil agribusiness.



Fluent in one of the main national languages	Audit Team Member 1: Josue Teo ASIPYF6XT	Fluent in Spanish and advanced in English
	Audit Team Member 1: Joel Argueta ASI1WSS3LK	Fluent in Spanish and basic proficiency in English.
	Audit Team Member 2: Sara Calderon ASI14V4YBL	Fluent in English and Spanish.
	Audit Team Member 3: Rhuth Tenjo Fuentes ASI1UC44VS	Fluent in Spanish and advanced in English
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: Carolina López ASI1DBZZTO	"Lead Auditor in RSPO Supply Chain V2020" issued on 2025 under the code LCLP-RSPO-AL-SCC-03-2025
	Audit Team Member 1: Joel Argueta ASI1WSS3LK	RSPO V2020 Lead Auditor in Supply Chain.
	Audit Team Member 2: Sara Calderon ASI14V4YBL	Lead Auditor in RSPO Supply Chain V2020" (2024)
	Audit Team Member 3: Rhuth Tenjo Fuentes ASI1UC44VS	Lead auditor Supply Chain SCC RSPO. V2020. Refresher course (2025), under the code RETF-RSPO-ACT-SCC-03-2025. Experience of more than 20 supply chain audits in different Latin American countries



5. Audit Findings & Results

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results	
Principle 1: Behave Ethically and Transparently				
Criterion 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.				
1.1.1 (C)	<p>Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to):</p> <ul style="list-style-type: none"> • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1); 		<p>The company has a document called the GRUPO DANEC transparency commitment. The document establishes that the following documents are available to the public:</p> <ol style="list-style-type: none"> 1. Property titles 2. Occupational Health and Safety Plan 3. Health and Safety Regulations 4. Impact plans relating to social and environmental impacts 5. Environmental License 6. Social Study 7. Pollution prevention plans 8. Details of complaints and claims 9. Social negotiation procedures 10. RFF prices and official payment model 11. Continuous improvement plan 12. Sustainability policy 13. Summary of High Conservation 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	<ul style="list-style-type: none"> Public summary of certification assessment report; Human Rights Policy (Criterion 6.13). 		<p>Values</p> <p>Available on the company's website.</p> <p>In accordance with the Procedure for Requests, Complaints, Claims, and Suggestions, responses will be issued within a maximum period of 15 days.</p> <p>In the interview with the different stakeholders, they expressed that they are aware of the documents that are available to the public.</p> <p>The document entitled Danec Group Transparency Commitment, which contains the documents available to the public, has been shared with the communities of influence through face-to-face events that the company has held with community members.</p>	
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		<p>All information that the company makes available to the public is in Spanish.</p> <p>During the consultation with the different stakeholders, it was found that the company provides them with information in Spanish. The language spoken in the areas of influence of the company and the farms is Spanish.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

<p>1.1.3 (C)</p>	<p>Records of requests for information and responses shall be maintained.</p>		<p>The company has a PQR Attention document for identified stakeholders. The document states that once the request has been received, there will be a period of 15 business days until the closure and delivery of the response.</p> <p>In an interview with the Community Relations Manager, it was confirmed that no requests for information have been received or submitted from stakeholders regarding publicly available information.</p> <p>During consultations with representatives of the various stakeholders, they stated that they had not requested any publicly available information.</p> <p>The company has appointed the community relations manager to be the person responsible for receiving and responding to requests for information from stakeholders.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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<p>1.1.4 (C)</p>	<p>Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p>		<p>The company has a Stakeholder Procedure.</p> <p>In section 5.3.2: External communication. The relationship will be maintained through scheduled meetings with stakeholders. These meetings will be convened by the head of the social responsibility department. Meetings may also be held at the request of stakeholders when they have a request or situation they wish to discuss with the company.</p> <p>Instructions for consultations and communication with interested parties. The objective is to standardize activities for consultations and communications with stakeholders. Communications will be made through the person in charge of community relations.</p> <p>The company appointed the person responsible for community relations on November 25, 2024, at which time the person in charge was hired.</p> <p>The records of the mechanism's socialization with community</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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			representatives were reviewed.	
			In an interview with community representatives, they stated that they are aware of the communication mechanism implemented by the company.	
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		The company maintains a stakeholder list that includes NGOs, government entities, community representatives, committees, suppliers, transport providers, and customers, along with their contact information. Document review confirmed that individuals listed were officially designated by their communities, supported by certificates of designation. This was further validated during consultations where designated representatives participated.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
riterion 1.2:				
The unit of certification commits to ethical conduct in all business operations and transactions.				
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		The company has a Code of Ethics. Some of the commitments stated in the code of ethics are: - Act with honesty, truthfulness, and transparency with customers,	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			<p>employees, suppliers, shareholders, competitors, and the community at large.</p> <ul style="list-style-type: none"> - We enjoy our work and believe in what we do and the responsibility it entails. - Our most important asset is our credibility, which is why we protect it passionately. - The main resource of this company is its staff, and they must be treated as such. - We encourage dialogue and tolerance as mechanisms for conflict resolution. We never win by seeking to harm others; rather, we promote actions that are likely to result in a win-win situation. - We comply with current legislation and go above and beyond. - We want development that meets the needs of the present without compromising the ability of future generations to meet their own needs. - Our community management brings together a set of actions aimed at securing the business, in harmony and respect with the communities within the area of influence of our productive activities, and we 	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>participate constructively with them.</p> <ul style="list-style-type: none"> - We like to defend the principles of freedom, democracy, and the fundamental rights of man. <p>Published on the company's website: The records of the socialization of the code of ethics were reviewed.</p> <p>During consultations with community representatives, they stated that they had participated in events organized by the company where they had been informed about and given leaflets on the company's code of ethics.</p>	
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		<p>The company monitors compliance with the Code of Ethics through the PQR Response procedure, this procedure applies to report any situation in relation to the Sustainability Policy. The Code of Ethics and legal requirements. The procedure indicates that the mechanism is applicable to all interested parties including Collaborators, Customers and Distributors, Community and Environment, Government, External Auditors, Shareholders, Suppliers, NGOs. The situations identified can be reported through various channels that the company has established for this purpose.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>The procedure also indicates that each reported situation is analyzed to determine if it is a petition, a complaint, and if necessary, conduct a detailed investigation. It also assesses whether it is a minor or serious issue, taking into account whether it relates to the principles and values of the organization (Code of Ethics) or other topics.</p> <p>To verify the implementation of the code of ethics, the company conducts a workplace climate survey among its employees. According to the results, there are no cases of non-compliance with the code of ethics</p>	
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Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.

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



<p>2.1.1 (C)</p>	<p>The unit of certification complies with applicable legal requirements.</p>		<p>The evaluation confirmed compliance with labor, health and safety, and environmental regulations. Labor compliance included proper employment contracts, timely wage payments, recognition of overtime and night shift premiums, and payment of social benefits as required by law.</p> <p>Health and safety compliance was demonstrated through the establishment of a joint committee for the San Lorenzo plantation and mill, registered with the Ministry of Labor, which meets monthly and keeps records of its activities.</p> <p>Environmental compliance was verified through an updated matrix of legal requirements and supporting documentation, including environmental licenses for operations, monitoring of air emissions, noise levels, and water quality, as well as registrations for hazardous waste management. Audits and environmental management plans have been conducted in accordance with applicable regulations, and water concessions for operations are in place. Waste segregation practices comply with national technical standards.</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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2.1.2	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>The company has a procedure to update and apply legal requirements, ensuring timely incorporation of new regulations across all areas. Quality Management oversees the regulatory system and updates technical standards. A legal requirements matrix is maintained, covering areas such as human resources, health and safety, environment, quality, and transportation, with details on compliance methods and responsibilities.</p> <p>A service contracting procedure establishes guidelines for supplier evaluation, including legal compliance checks. A contractor list includes activities like transport, catering, maintenance, and cleaning. Document review revealed weaknesses in legal due diligence for some contractors, including incomplete labor compliance verification, unclear safety assessment criteria, and inconsistencies in authorizations, licenses, and safety records.</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)
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		<p>During the field visit, georeferenced boundary points were recorded for Murrin Corporation and Quinindé.</p> <p>The coordinates were mapped and confirmed to align with the company's official boundaries.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			No planting was observed beyond these limits, demonstrating compliance with spatial restrictions.	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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Criterion 2.2:				
All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.				
2.2.1	A list of contracted parties is maintained.		<p>A contractor list was verified, detailing subcontracted activities including fresh fruit bunch (FFB) suppliers, along with general information such as name, tax identification number, and contact details. This record pertains to various organizations involved in operations.</p> <p>Subcontracted activities include:</p> <ul style="list-style-type: none"> - Personnel transportation - Fresh fruit bunch (FFB) transportation - Food services - Maintenance services - Cleaning services <p>It was confirmed that no subcontracted</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)

			labor is used. All operational staff are directly employed by the company, and any temporary or task-specific hiring is formalized through direct employment contracts.	
2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.		<p>It was verified that the company formalizes written service contracts with contractors involved in operations, as well as purchase agreements for fresh fruit bunches (FFB) with the respective suppliers. All documents were signed by the parties as a sign of acknowledgment and acceptance, and include specific clauses related to compliance with applicable legal requirements.</p> <p>As supporting documentation, service contracts were reviewed in areas such as food provision, personnel transportation, civil work, electrical maintenance, cleaning, and pest control, corresponding to various operational units. Additionally, purchase agreements for FFB were validated with associated suppliers.</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)
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.		It was verified that the company formalizes written service contracts with contractors involved in operations, as well as purchase agreements for fresh fruit bunches (FFB) with the respective suppliers. All documents were signed by the parties as a	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			<p>sign of acknowledgment and acceptance and include specific clauses that explicitly prohibit forced or compulsory labor, human trafficking, labor exploitation, and child labor.</p> <p>As supporting documentation, service contracts were reviewed in areas such as food provision, personnel transportation, civil work, electrical maintenance, cleaning, and pest control, corresponding to various operational units. Additionally, FFB purchase agreements were validated with associated suppliers."</p>	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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Criterion 2.3:				
All FFB supplies from outside the unit of certification are from legal sources.				
2.3.1 (C)	<p>2.3.1 (C) For all directly sourced FFB, the mill requires:</p> <ul style="list-style-type: none"> Information on geo-location of FFB origins Proof of the ownership status or the right/claim to the land by the grower/ smallholder Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB 		<p>The certification unit has external suppliers of fresh fruit bunches (FFB), registered in a document that includes information such as name, geolocation, contact details, active status, taxpayer registration number, distance, and proof of land ownership. Verified suppliers have cadastral codes and documentation supporting land ownership.</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)
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>No independently sourced FFBS are purchased, all fruit comes from own plantations, no collection centers, agents or intermediaries.</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)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience



Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				
3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly oped business case for Scheme Smallholders.		<p>The company has a business plan covering the entire productive area, which remains constant during the planning period. The plan includes projections for fresh fruit bunch (FFB) yields, crude palm oil (CPO) production, and associated production costs.</p> <p>It establishes expected productivity levels per hectare, anticipated CPO output, and cost estimates categorized into agronomic management, harvesting, and administration. Costs related to CPO production are further broken down into extraction and administrative expenses.</p> <p>The plan is projected from 2025 to 2029</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)
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		<p>The certification unit has a document entitled “Loss of palm tree area in the Andes” (no code) which identifies the ages of the plantations and the area lost due to the eradication of diseased palm trees. This document shows that the San Lorenzo and Murrin Corporation plantations have a maximum age of 20 years and that the replanting program will begin once the plantations reach 40 years</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>of age.</p> <p>Although the Quinindé plantation has plantations younger than 20 years old, palm trees have been eliminated due to bud rot disease, for which a renewal plan has been designed to adjust the population as follows:</p> <p>2025: 75 hectares 2026: 150 hectares 2027: 150 hectares 2028: 138 hectares 2029: 8 hectares</p>	
3.1.3	<p>The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items:</p> <p>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>		<p>The certification unit has defined a procedure for reviewing the quality system, which establishes:</p> <ul style="list-style-type: none"> • The review is carried out within 15 days after the monthly closing. • The management review of July 2025 includes: audit results, customer feedback, process performance, status of corrective and preventive actions, relevant changes, recommendations, and additional activities. • Improvement actions are recorded in meeting minutes and stored on 	<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 internal platform.	
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.				
3.2.1 (C)	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. Action plans include continual improvement for the following: 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		The company's Continuous Improvement Plan, aligned with the quality system review procedure, documents actions taken between 2017 and 2024 across several areas. In occupational health and safety, projects focused on infrastructure improvements for worker well-being, including mule track upgrades, solar panel installations, and housing reconstruction. Environmental initiatives included partnerships for reforestation, waste reduction, and greenhouse gas mitigation through energy efficiency measures, boiler upgrades, biomass cogeneration, and process automation. Waste generation decreased significantly at multiple sites,	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	<p>smallholders (Principle 6)</p> <p>vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)</p>		<p>and hazardous material management improved.</p> <p>In cultivation, the company achieved high compliance with fertilization programs and implemented an agrochemical reduction plan, reducing pesticide use by 15% through integrated pest management strategies. Infrastructure improvements included dormitory and clinic renovations, construction of a research lab, and installation of a biofilter in wastewater treatment. Social responsibility efforts involved a feasibility study and construction of a deep well to benefit local communities.</p>	
3.2.2	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.</p>		<p>The company submitted its metrics for the evaluation period, covering aspects such as production, workforce training, accident rates, demographics, and agrochemical use. The data was reviewed and confirmed to be consistent with reported information. The results reflect stable production levels, effective land management, and the designation of conservation areas, with no peat soils present.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

Criterion 3.3:

Operating procedures are appropriately documented, consistently implemented and monitored.



<p>3.3.1 (C)</p>	<p>Standard Operating Procedures (SOPs) for the unit of certification are in place.</p>		<p>The company has documented procedures in key areas. In the environmental area, these include processes for monitoring discharges, emissions, soil contamination, and noise; managing waste and residues; handling effluent systems; revegetating protection zones; using camera traps; and managing archaeological remains.</p> <p>In human resources, procedures cover employee management, selection and hiring, retirement guidelines, and a retirement and support policy focused on respect and continuity. These have been communicated through induction processes, and interviews confirm employee awareness and application of these procedures.</p> <p>For agronomic management, standard operating procedures are in place for fertilization, entomology, crop management, pruning, and harvesting, ensuring structured and consistent practices across operations.</p> <p>For oil mill: Instructions for weighing on scales, Extraction procedure and Quality analysis procedure for oil mills.</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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3.3.2	A mechanism to check consistent implementation of procedures is in place.		<p>Human Resources procedures are communicated through continuous monitoring by area leaders and induction processes, with implementation supported by forms and checklists. Records reviewed include personnel requests, job descriptions, employment references, entry requirements, induction and training documentation, and retirement notices and agreements.</p> <p>Agronomic management activities were verified, including chemical weed control and fertilization applications across plantations, supported by evidence such as tank control and fertilization quality records.</p> <p>The company verifies its procedures through the ISO 9001 methodology, applying quality management principles and the continuous improvement cycle (Plan-Do-Check-Act) to optimize processes. The quality department maintains internal documentation that describes all procedures used by the company. Audit evaluations confirm compliance in the oil mill's laboratory and</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>production processes. In environmental management, one observation was noted regarding deficiencies in order and cleanliness of storage areas, lack of labeling and signage for equipment, and poor condition of electrical connections.</p>	
3.3.3	<p>Records of monitoring and any actions taken are maintained and available.</p>		<p>In the Human Resources area, operating procedures are monitored through continuous follow-up by the leaders of each area. Implementation is carried out through forms and checklists that ensure compliance with the requirements established for personnel management.</p> <p>Validated records are available covering:</p> <ul style="list-style-type: none"> • Internal and external recruitment processes. • Personnel requests and job descriptions. • Employment references. • Entry requirements. • Induction, training, and education. • Records of voluntary or unilateral resignations. <p>Documentation related to the settlement of benefits</p> <p>The company maintains records of its audit</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>schedule and internal audits under the ISO 9001:2015 management system, ANNUAL QUALITY AUDIT PLANNING.</p> <p>Audit Verification Record, for the Oil Mill’s laboratory, Compliance is evident in all verified processes.</p> <p>Audit Verification Record, for the Production -Oil mill, Compliance is evident in all verified processes.</p> <p>Audit Verification Record, for the Environmental management, one observation was detected</p> <p>Immediate corrective actions were taken to address these issues, ensuring improved organization and safety across the sites.</p>	
<p>Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.</p>				
3.4.1 (C)	In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		The companies have not developed new plantations or projects. Existing operations are supported by environmental impact studies and management plans prepared by accredited firms for plantations and the oil extraction plant. These studies evaluate production activities and their environmental impacts on soil, water, air, fauna, and flora, and include corresponding management plans.	<input checked="" type="checkbox"/> 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>Evidence of community engagement was found through interviews with local communities and consultations with educational authorities, plantation personnel, and other stakeholders in the area of influence.</p> <p>The company conducted a social impact study for each of the three farms (including the mill) in December 2024.</p> <p>The study was conducted in a participatory manner. External stakeholders included the central government, decentralized local governments, communities in the area of influence, suppliers/palm growers, contractors, former landowners, and non-governmental organizations. Internal stakeholders included shareholders, managers, workers, and committees.</p> <p>For the three social impact studies, impacts were identified in the following areas: impacts on people's well-being, impacts on employment, cost-benefit of social aspects, impacts on livelihoods, and gender.</p>	
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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 companies maintain environmental impact studies and management plans for their plantations and processing facilities, developed by accredited firms. These studies assess production activities and their impacts on soil, water, air, fauna, and flora, and include comprehensive management plans addressing best agricultural practices, water quality maintenance, pollution prevention for soil, water, and air, biodiversity protection, waste management, community relations, and environmental education.</p> <p>Evidence shows active stakeholder participation in the development of social and environmental management plans, including attendance records from a meeting held on March 13, 2025, with local authorities, communities, and workers.</p> <p>Based on the results of social impact studies conducted for each of the three farms, a Social Management and Monitoring Plan - Schedule 2025-2027 was developed for each of the three farms to mitigate negative impacts and promote positive impacts with communities. The document contains the Program, program objective, activity, goal, target, those</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>responsible for implementation, and follow-up schedule.</p> <p>The company carried out several activities during 2025 aimed at enhancing positive impacts and mitigating negative impacts. The records of these activities were reviewed.</p> <p>The mitigation plan update was carried out in a participatory manner with stakeholders through in situ meetings, records of the participation of the different stakeholders are kept.</p>	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		<p>The company maintains key environmental and sustainability documents, including a policy prohibiting deforestation, protecting High Conservation Value and High Carbon Stock areas, and banning burning. Procedures are in place for waste management, focusing on segregation, reduction, recycling, and reuse, as well as a plan to reduce agrochemical use and eliminate highly hazardous substances.</p> <p>Environmental monitoring is conducted for water, effluents, soil, and air quality in compliance with national standards, along with septic tank inspections. Ecosystem protection is supported by monitoring aquatic macroinvertebrates and ichthyofauna, which generally indicate favorable ecological conditions, though</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>some variations were observed across sites. Water quality trends at Murrin plantations show improvement over time, with stability in recent years.</p> <p>Based on the results of the social impact study of Palmeras de los Andes San Lorenzo, a Social Management and Monitoring Plan - Schedule 2025-2027 was developed to mitigate negative impacts and promote positive impacts with communities. The document contains the Program, program objective, activity, goal, target, those responsible for implementation, and follow-up schedule.</p> <p>Based on the results of the social impact study of Palmeras de los Andes Quinde, a Social Management and Monitoring Plan - Schedule 2025-2027 was developed to mitigate negative impacts and promote positive impacts with communities. The document contains the Program, program objective, activity, goal, target, those responsible for implementation, and follow-up schedule.</p> <p>Based on the results of the social impact study of Murrin Corporation, a Social</p>	
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			<p>Management and Monitoring Plan - Schedule 2025-2027 was developed to mitigate negative impacts and promote positive impacts with communities. The document contains the Program, program objective, activity, goal, target, those responsible for implementation, and follow-up schedule.</p> <p>The records of the dissemination of the management and social monitoring plan to the communities in the area of influence were reviewed. In consultation with community representatives, they stated that they had indeed participated in the dissemination of the management and social monitoring plan.</p>	
<p>Criterion 3.5: A system for managing human resources is in place.</p>				
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>Documentary review confirmed that the organization has formally established procedures for human resources management, including recruitment, hiring, termination, and retirement processes.</p> <p>These documents promote inclusive labor practices, free from bias and discrimination, and are aligned with principles of equity and respect for diversity.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>The procedures have been shared with employees through induction processes, with documented records and guaranteed access to relevant materials. This was validated through interviews with operational staff from agricultural and industrial areas, who confirmed awareness and application of the procedures, particularly regarding job profile requirements.</p> <p>It was verified that no subcontracted labor is used. All operational personnel are directly employed by the company, including those hired for temporary or task-specific roles.</p>	
3.5.2	Employment procedures are implemented and records are maintained.		<p>Personnel file verification confirms the effective implementation of Human Resources procedures, aligned with indicator 3.5.1 and consistent with organizational definitions.</p> <p>The recruitment, selection, and hiring processes were validated through documented records such as internal and external job postings, personnel requisitions, job descriptions, employment references, entry requirements, induction and training, occupational medical exams, and signed employment contracts.</p> <p>Additionally, both unilateral and voluntary</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>termination processes were reviewed, with supporting documentation including termination notices, settlement records, payment receipts, and medical fitness certificates.</p> <p>One of these cases corresponds to retirement due to old age, and there are records of support from the organization to validate compliance with legal retirement requirements and an IESS certificate evidencing the worker's retirement.</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 an industrial safety procedure that, in its section on the identification, measurement, evaluation, and control of risk factors, establishes the methodology for assessing risks associated with all plantation activities. Based on this methodology, a comprehensive occupational risk matrix was developed by the person responsible for quality and industrial safety management. This matrix identifies activities, the number of workers involved, the types of risks, the hazards observed, the probability and level of risk, and the applicable control measures and</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>procedures.</p> <p>Not all operations have been adequately assessed to identify occupational health and safety risks. During the evaluation, it was observed that several hazards and risks were not identified for specific positions at the extraction plant. These include the risk associated with fuel transport for drivers, the handling of chemicals and agrochemicals for warehouse workers, the risk of mechanical crushing for mechanics operating lathes, and the risk of burns due to contact with steam for personnel working in sterilization activities.</p> <p>These unrecognized risks and hazards were identified during the site visit to the mill and were confirmed through interviews with workers and direct visual inspection.</p>	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		<p>The certification unit has established a program to evaluate the efficiency of the health and safety system through two mechanisms:</p> <p>Inspections on plantations, including:</p> <p>Use of personal protective equipment (PPE)</p> <p>Vehicle inspection</p> <p>Tool inspection</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>Warehouse inspection</p> <p>Inspection of first aid kits and equipment</p> <p>Inspection of fire extinguishers</p> <p>Recording and control of evidence of all inspections carried out.</p> <p>Deficiencies were identified in the monitoring and follow-up of the occupational health and safety system. Although the organization has established procedures and inspection programs, their implementation is not consistent across all operations, and the results of inspections are not always adequately followed by corrective actions. Gaps were observed in the coverage of inspections for different activities, in the management and maintenance of facilities and equipment, and in the control of safety-related resources. Additionally, weaknesses were noted in the handling and storage of hazardous substances, the management of personal protective equipment, and the control of first aid supplies.</p>	
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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>The organization has formally established procedures for managing staff training and development, in accordance with the Human Resources Management procedure, which defines the process of prioritizing, planning, certifying, and evaluating training activities. Training needs are reported using the competency-based performance evaluation form and consolidated in the Annual Training Program. Training sessions lasting more than four hours must be certified, and those lasting more than two hours must be evaluated using the participant training evaluation form.</p> <p>The Selection, Hiring, and Termination procedure establishes that all workers must receive technical induction training for their position.</p> <p>The 2025 Annual Training and Education Program includes activities for Palmeras de Los Andes, Palmeras de Quinindé, and Murrin Corporation, covering environmental, organizational, gender, industrial safety, and RSPO regulatory issues. Although the sessions were not evaluated because they lasted less than two hours, interviews with workers in the</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>agricultural, industrial, and administrative areas show basic knowledge of the content and recognition of the institutional effort to strengthen their skills.</p>	
3.7.2	<p>Records of training are maintained, where appropriate on an individual basis.</p>		<p>Key records supporting the organization's training and development process were identified, ensuring traceability, validation, and compliance with established procedures.</p> <p>The reviewed documents include:</p> <ul style="list-style-type: none"> - Training attendance records - Induction, training, and education forms - Technical induction records - Competency-based performance evaluations used to identify staff training 	<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>



			needs	
			These records contain essential information such as training topics, employee name and code, position held, attendance signature, date, time, and the person responsible for the activity, among other relevant data for process monitoring.	
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 RSPO 2025 Supply Chain Training Plan covers the RSPO supply chain, sustainability policy, PQRS procedure, and related operational topics. Documented trainings include:</p> <ul style="list-style-type: none"> - RSPO supply chain training for the Head of Sustainability (July 7–10, 2025) - RSPO supply chain training for 7 workers (October 21, 2024) and 18 workers (November 7, 2024). - Non-compliant product training for 6 workers (March 3, 2025). - Workplace training (April–July 2025) for workers in sterilization, clarification, steam generation, and extraction areas, as per Individual Progress Sheet. 	<input checked="" type="checkbox"/> 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	Identity Preserved Module A mill is deemed to be IP is the FFB processed		Not Applicable. The company use mass balance	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



	<p>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><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>
3.8.2	<p>Mass balance Module</p> <p>A mill is deemed to be MB is the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.</p>		<p>The company's RSPO Supply Chain Procedure, updated on March 10, 2025, defines the responsibilities of all areas involved in the supply chain. It covers general supply chain requirements, mass balance control, accounting systems, handling of non-conforming products and documents, policies, use of the RSPO trademark, document management, internal audits, reception and sale of RSPO products, management reviews, stakeholder complaint mechanisms, prism platform management, creation of finished product codes, traceability, outsourcing of activities, and training.</p> <p>Mass balance control is carried out through inventories of certified and non-certified materials and products. Since the</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>company processes crude palm oil from both certified and conventional fresh fruit bunches without physical segregation, daily, monthly, and annual reports are maintained to ensure proper monitoring.</p> <p>Daily inventories are recorded in the JD Edwards ERP system, which supports a continuous accounting process. To ensure traceability of RSPO product volumes across the Danec Group’s supply chain, specific codes have been established in the system under the designation “RSPO Traceability.”</p> <p>Annex 2 of the RSPO Supply Chain Procedure provides the Mass Balance Operating Scheme, describing the processes from intake and storage to production and sales.</p>	
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>During the audited period, verified data confirmed no overproduction. Projections for the next license period are based on field productivity and documented in “Projections 2025.” Only FFB from San Lorenzo is considered for CSPO projections, as FFB from Quinindé and Murrin Corporation is not processed at the San Lorenzo oil mill.</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)
3.8.4	<p>The mill shall also meet all registration and reporting. Requirements for the appropriate</p>		<p>The company is registered under Prisma with ID TA25-017108. During the period</p>	<input checked="" type="checkbox"/> Conform



	supply chain through the RSPO IT platform		evaluated, the company did not sell any certified products.	<input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.5	<p>Documented Procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <p>a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements</p> <p>b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records)</p> <p>c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard.</p>		<p>The company has an RSPO Supply Chain Procedure, updated on March 10, 2025, which outlines the responsibilities of all areas involved in the supply chain. It covers general requirements, mass balance control, accounting systems, handling of non-conforming products and documents, policies, use of the RSPO trademark, document management, internal audits, reception and sale of RSPO products, management reviews, stakeholder complaint mechanisms, prism platform management, creation of finished product codes, traceability, outsourcing of activities, and training.</p> <p>During the audit, the Certifications and Sustainability department, responsible for the system, demonstrated knowledge of the organization's procedures and their implementation.</p> <p>The procedure includes several annexes, such as the Danec Group Supply Chain,</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

	<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 Mass Balance Operating Scheme, the Industrial RSPO supply chain, conversion rates, prisma rates, RSPO traceability codes, and supply chain and traceability reporting.</p> <p>Additional procedures referenced include the GIS audit procedure, the procedure for document and data control, and the procedure for handling stakeholder requests (PQR).</p> <p>Key records maintained by the company include the Daily Palm Oil Production Report, mass balance reports, consolidated FFB production, supplier lists, projected volumes, annual audit plans, internal audit reports, the RSPO trademark license, the RSPO supply chain training plan, training and learning records, and the master list of documents.</p>	
3.8.6	<p>Internal Audit</p> <p>(i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill;</p> <p>a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims</p> <p>b) Effectively implements and maintains the standard requirements within its organization.</p>		<p>The internal audit report does not show that all requirements for the RSPO Supply Chain of the Oil mill have been validated.</p> <p>See Nonconformity 4 of Numeral 7 Nonconformities Issue in This Audit.</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>(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>			
3.8.7	<p>Purchasing and Goods In</p> <p>(i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received.</p> <p>(ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume</p> <p>(iii) The mill shall have a mechanism in place for handling of non-conforming FFB and/or documents.</p>		<p>The company's RSPO Supply Chain Procedure, updated on March 10, 2025, defines requirements for purchasing and receiving raw materials, distinguishing certified fruit from its own plantations under sustainability standards and conventional fruit from external non-certified producers. Daily production data is managed in the JD Edwards ERP, which records entries, outputs, and inventories of certified and conventional products through the Daily Palm Oil Production Report. This includes figures on fruit intake, processing, extraction rates, and crude palm oil production, with monthly monitoring of inventories, sales, and stocks.</p> <p>Section 5.3 addresses nonconforming products: returned finished products are reclassified in JDE, certificates are adjusted, and conventional products are entered as recovered following the Returns</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>Procedure. Nonconforming documents are managed according to their type, with credit notes or cancellations for tax-valid records and corrections for internal ones.</p> <p>During the audited period, the company reported no cases of nonconforming products or documents.</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-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation):</p> <ul style="list-style-type: none"> a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation 		<p>During the audited period, the company sold exclusively to Industrial Danec and did not sell certified products. However, RSPO Supply Chain Procedure outlines that certified product sales must include the supply chain model (MB) and certificate number on delivery notes and invoices. Invoices must be entered as OL at agricultural centers within three months and registered on the PRISMA platform, with required documentation including buyer/seller details, product description, supply chain model, certificate number, and transport information.</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)



	i) A unique identification number			
3.8.9	<p>Outsourcing Activities</p> <p>(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.</p> <p>(ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>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.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements)</p>		Not Applicable. The company does not use outsourcing.	<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)



	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.			
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.		Not Applicable. The company does not use outsourcing.	<input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		Not Applicable. The company does not use outsourcing.	<input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.12	<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</p>		The company applies a document control procedure that establishes a retention period of up to 24 months, with records initially kept by departments and then archived. This was verified through various documents, including production reports, mass balance records, supplier lists, audit plans, internal audit reports, RSPO	<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>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 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>		<p>trademark license, training plans, and master document lists.</p> <p>For the evaluated period (January–December 2024), the mass balance shows intake of 129,892.4 MT of fresh fruit bunches from San Lorenzo and production of 31,948.20 MT of certified palm oil, all sold as conventional. No kernel production occurs due to the hybrid genetic material of the palms. Production from Quinindé and Murrin Corporation was delivered as conventional FFB to another mill.</p>	
3.8.13	<p>Extraction rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of</p>		<p>The RSPO Supply Chain Procedure assigns the accounting department to enter daily oil inventories and RSPO traceability data into the JDE system,</p>	<p><input checked="" type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p>



	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.		which automatically calculates actual CPO extraction rates. Verified reports show that in 2024, the extraction rate was 24.59% for certified (own) FFB and 22.38% for conventional (third-party) FFB. No kernel recovery occurred due to the use of hybrid FFB with minimal kernel content.	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		Extraction rates are updated daily through the Palm Oil Production Report, while monthly consolidated mass balance reports differentiate rates based on own or third-party FFB. Documentation confirms consistent extraction rate tracking over the past 12 months.	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>		Not Applicable. The company uses mass balance	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
3.8.16	<p>Registration of Transactions</p> <p>(i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch</p>		<p>The company is registered under Prisma with ID TA25-017108. During the period evaluated, the company did not sell any certified products.</p> <p>The company has not had any cases of</p>	<input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	<p>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>underproduction, loss or damage in carrying out volume removal at Prisma.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>		<p>Industrial Danec S.A. holds RSPO Trademark license 2-0143-10-100-00, valid from February 5, 2025, to February 4, 2027. Documentation, website, and product review confirm compliance with the 2022 RSPO Rules on Market Communications and Claims.</p> <p>The trademark is not used on products, but appears on the company's website, weighbridge tickets, and internal training materials. Certified material claims are made under the MB (Mass Balance) model.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits			
Criterion 4.1:			
The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders			
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.	<p>The company has a Sustainability Policy. In section VI. Human Rights Policy.</p> <p>The company states in this policy: We are committed to respecting and promoting internationally recognized human rights, in accordance with the principles established in the International Bill of Human Rights, which includes the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social, and Cultural Rights. With full knowledge of fundamental freedoms, we freely and voluntarily declare that we take all necessary measures to formally protect the human rights of our employees, collaborators, and community members, promoting respect, equality, and honor, among other essential principles.</p> <p>We are committed to implementing and respecting the framework of the United</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>Nations Guiding Principles on Business and Human Rights, ensuring that our operations align with respect for, protection of, and remediation of human rights.</p> <p>The company is committed to protecting the rights of whistleblowers. Retaliation against anyone who reports, in good faith, a suspected violation of the law or sustainability policy is prohibited. Any situation in which retaliation against a whistleblower, including human rights defenders, is detected constitutes a breach of our policies.</p> <p>The policy is published on the company's website.</p> <p>The sustainability policy has also been communicated to stakeholders at in-person events held by the company. In the consultation with stakeholders, they stated that they have participated in events where the company has informed them about the sustainability policy.</p> <p>The records of the dissemination of the sustainability policy (including the human rights policy) were reviewed.</p>	
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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.		<p>The company has a Sustainability Policy.</p> <p>Section XV: Policy of Non-Violence:</p> <p>The company has based its operations primarily on respect for the rights of all individuals and legal entities involved in one way or another in the development of its activities, primarily by rejecting the use of violence and aggression in any form.</p> <p>The company contracts security services.</p> <p>According to workers and community representatives, the security guards do not represent any threat to their safety. According to stakeholders' consultations it was evidenced that the company does not use violence in their operations.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.

4.2.1 (C)	<p>The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p>		<p>The company has a PQR Attention document for identified stakeholders. The procedure indicates that the mechanism is applicable to all interested parties including Collaborators, Customers and Distributors, Community and Environment, Government, External Auditors, Shareholders, Suppliers, NGOs. Any grievance/dispute, identified can be reported by different means:</p> <ul style="list-style-type: none"> - Mailboxes: Located at various points in the company premises. - Website - Electronic mail - Written communication: which may be received at each workplace. - In person: Through community relations officers. - By telephone to the line. <p>The document states that once the request has been received, there will be a period of 15 business days until</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>the closure and delivery of the response.</p> <p>The procedure establishes that complaints may be made anonymously and that, in the case of anonymous complaints, the responses will be posted on a bulletin board designated for that purpose.</p> <p>There is also a commitment not to retaliate against or intimidate whistleblowers or human rights defenders.</p> <p>The company has a Sustainability Policy.</p> <p>In section VI. Human Rights Policy.</p> <p>The Danec Group is committed to protecting the rights of whistleblowers. Retaliation against anyone who reports, in good faith, a suspected violation of the law or sustainability policy is prohibited. Any situation in which retaliation against a whistleblower, including human rights defenders, is detected constitutes a breach of our policies.</p> <p>Each farm has its own complaint records.</p>	
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			<p>All complaints received were handled in accordance with the established procedure for handling complaints and claims.</p> <p>Records of dissemination of the Complaints, claims, and suggestions procedure, were reviewed.</p>	
4.2.2	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p>		<p>The company has a PQR Attention document for identified stakeholders.</p> <p>The procedure establishes that illiterate individuals may use a telephone line or physically visit the company's facilities.</p> <p>Illiterate people are provided with illustrative brochures, and at face-to-face events, they are explained how the mechanism works.</p> <p>In the consultation with the different stakeholders, they expressed that illiterate people can indeed call directly to the company's telephone number and file a complaint.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
4.2.3	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p>		<p>Each of the farms has records showing that they have managed the requests made by representatives of the communities in the area of influence and responded to each of them.</p> <p>The requests made by the communities and addressed by the company are not being managed in accordance with the</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>timelines defined in the procedure.</p> <p>The company has a mechanism for handling requests, complaints, and claims (PQR) from identified stakeholders. This procedure establishes that the response time to requests is 15 days.</p> <p>Records of requests made by communities in 2024 and 2025 show that the company's response exceeded the 15 days defined in the procedure.</p>	
4.2.4	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p>		<p>The company has a PQR Attention document for identified stakeholders.</p> <p>Section 5: The PQRS resolution mechanism includes the option of access to independent legal or technical advice, the possibility for claimants to choose individuals or groups to support them and/or act as observers, and the option of a third party as mediator. If the claimant applies to the mechanism, it must be clear that they are also responsible for paying any fees and/or costs arising from the application of the mechanism.</p> <p>During the consultation with stakeholder representatives, they stated that they had participated in events where the company had</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>



			informed them of the complaints procedure and the possibility of accessing independent advice or support, but that this had not been necessary to date.	
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				
4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.	<p>Contributions to community development projects are made based on the needs expressed by the communities.</p> <p>In order to identify the priority needs of the communities, the company has held working groups.</p> <p>The following are some of the projects to support the development of the communities of influence:</p> <ul style="list-style-type: none"> - Delivery of paint worth \$150 to the GADPE Prefecture of Esmeraldas on March 6, 2024. - University scholarships: There are currently four students with scholarships and two vacancies to be filled, in San Lorenzo. - High school scholarships with IRFEYAL (Instituto Radiofónico Fe y alegría), currently with two 	<p>Contributions to community development projects are made based on the needs expressed by the communities.</p> <p>In order to identify the priority needs of the communities, the company has held working groups.</p> <p>The records of the company's support for community development projects in the communities in the area of influence were reviewed.</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>students. Project intended for spouses of workers, in San Lorenzo.</p> <ul style="list-style-type: none"> - Donation of a chicken manure diary for land improvement worth \$230 for the construction of a church for the Guadualito community on August 6, 2024. - Donation of ballast for the San Lorenzo pier area worth \$468 on August 6, 2024. - Donation of cement bales for repairs to the Ricaurte community road, valued at \$340, on October 4, 2024. - Donation of a diesel tank for repairs to the Ricaurte community road, valued at \$113.85, on March 26, 2025. - Donation of a refrigerator to Junta Unión y Progreso La Quinta, valued at \$300, on May 22, 2024. - University scholarships: There are currently 6 scholarship students. In Quinde - High school scholarships with IRFEYAL (Instituto Radiofónico Fe y alegría), currently there are 3 students. Project intended for 		
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		<p>spouses of workers. In Quininde.</p> <ul style="list-style-type: none"> - Donation of two toilets, valued at \$180, to Junta Pro Mejora Recinto Eloy Alfaro La Marujita for the community center, on July 2, 2024. - Donation of soccer goals to the Huracán de Quinindé sports club, valued at \$400, on March 20, 2025. - Delivery of 10 bags of cement to the Comité Jurídico Pro-Mejoras Reciento Simón Bolívar La Sexta, on February 21, 2025. - Donation of materials for the refurbishment of the command center and reception room of the National Police district, worth \$600, on May 14, 2025. - Delivery of 300 meters of hose to bring water to the Agua Clara community, on March 26, 2025. <p>Donation of 100 pounds of rice, 150 disposable plates, 150 plastic spoons, 150 plastic cups, and 10 pounds of sugar to the</p>		
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		social and cultural committee of the Serafina Quintero educational unit on May 29, 2025.		
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Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.			
4.4.1 (C)	<p>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.</p>		<p>The company has a Sustainability Policy.</p> <p>In section XVIII. Free, Prior, and Informed Consent (FPIC)</p> <p>Free, prior, and informed consent is the practice of giving or denying permission. It is the right to choose or make decisions.</p> <p>Due to its commitment to legal compliance and social responsibility, the company is committed to applying the right of people to free, prior, and informed consent in new operations. Therefore, no new plantings and/or operations will be established on land where legal, customary, or usage rights may exist without first completing the “free, prior, and informed consent” process. This policy includes activities that are documented, negotiated, and agreed upon with stakeholders in a transparent manner.</p> <p>During the documentary review it was observed that the company has the ownership documents that ensure the right to the legitimate use of the land.</p> <p>The documents reviewed demonstrate</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>



			the legal use and tenure of the properties. There was no evidence of conflicts, corroborated by interviews with the community and stakeholders.	
4.4.2	<p>Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include.</p> <p>a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.</p>		<p>The company has a Sustainability Policy.</p> <p>In section XVIII. Free, Prior, and Informed Consent (FPIC).</p> <p>Due to its commitment to legal compliance and social responsibility, the company is committed to applying the right of peoples to free, prior, and informed consent in new operations. Therefore, no new plantings and/or operations will be established on land where legal, customary, or usage rights may exist without first completing the "free, prior, and informed consent" process. This policy includes activities that are documented, negotiated, and agreed upon with stakeholders in a transparent manner.</p> <p>Procedure for identifying customary and legal rights and compensation. Establish the existence of customary and legal rights of third parties and, in the event that these are violated, establish the procedure for cases where compensation is necessary.</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 social impact study, the customary rights of the communities in the area of influence were ratified.</p> <p>The company has held meetings with the communities to identify customary rights, rights of way through the company's land.</p> <p>The maps identifying community rights of way were reviewed.</p> <p>During the consultation with community representatives, it was found that the identification of rights of way was indeed done in a participatory manner and that each community had the opportunity to identify their own rights of way.</p>	
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).	-	<p>The company has maps prepared in a participatory manner with the communities where the boundaries of the farm and the communities' rights of way are identified.</p> <p>The farm boundary information was corroborated during the stakeholder consultation.</p> <p>In consultation with the communities, they stated that they are aware of the maps and the boundaries of the farms. They also stated that there have been</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 are no land tenure conflicts.</p> <p>Scale maps identifying the boundaries of the farm and the rights of way of the communities of influence were reviewed.</p>	
4.4.4	<p>All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..</p>		<p>All relevant information (including assessments of impacts, proposed benefit sharing, complaints and communication mechanisms and legal arrangements.) is available in Spanish.</p> <p>During the review of the information shared with stakeholders, it was confirmed that it is in Spanish.</p> <p>The language spoken by all people within the area of influence is Spanish.</p> <p>Confirmed during stakeholder consultations</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>
4.4.5 (C)	<p>Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.</p>		<p>During the consultation with the different stakeholders, it was found that the representatives of the organizations have indeed been chosen by themselves.</p> <p>The agreements on rights of way have been made through participatory mapping and the people who have participated have been the representatives of the communities who were elected by the communities themselves.</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>The minutes of the meetings with the representatives of the communities show that the people who have participated have been those designated by each of the communities.</p> <p>In the consultation with the communities, it was found that the people who participated in the agreements were indeed those elected by the communities.</p>	
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.	-	<p>The company has a Sustainability Policy.</p> <p>In section XVIII. Free, Prior, and Informed Consent (FPIC).</p> <p>Due to its commitment to legal compliance and social responsibility, the company is committed to applying the right of peoples to free, prior, and informed consent in new operations. Therefore, no new plantings and/or operations will be established on land where legal, customary, or usage rights may exist without first completing the “free, prior, and informed consent” process. This policy includes activities that are documented, negotiated, and agreed upon with stakeholders in a transparent manner.</p> <p>Procedure for identifying customary and</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>legal rights and compensation. Establish the existence of customary and legal rights of third parties and, in the event that these are violated, establish the procedure for cases where compensation is necessary.</p> <p>During the social impact study, the customary rights of the communities in the area of influence were ratified.</p> <p>The company has held meetings with the communities to identify customary rights, rights of way through the company's land.</p>	
<p>Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions</p>				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		<p>No new plantings are established.</p> <p>The palm plantation was established before 2000. Starting in 2007, renovations began using hybrid material, replacing the guineensis palm.</p> <p>The company has a Sustainability Policy.</p> <p>In section XVIII. Free, Prior, and Informed Consent (FPIC).</p> <p>Due to its commitment to legal compliance and social responsibility, the</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>company is committed to applying the right of peoples to free, prior, and informed consent in new operations. Therefore, no new plantings and/or operations will be established on land where legal, customary, or usage rights may exist without first completing the “free, prior, and informed consent” process. This policy includes activities that are documented, negotiated, and agreed upon with stakeholders in a transparent manner.</p> <p>Procedure for identifying customary and legal rights and compensation.</p> <p>Establish the existence of customary and legal rights of third parties and, in the event that these are violated, establish the procedure for cases where compensation is necessary.</p> <p>During the social impact study, the customary rights of the communities in the area of influence were ratified.</p> <p>The property documents demonstrate the company's right to legitimate use of the land, and the customary rights maps record the rights of the communities.</p>	
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive		No new plantings are established.	<input checked="" type="checkbox"/> Conform



	<p>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>		<p>The palm plantation was established before 2000. Starting in 2007, renovations began using hybrid material, replacing the guineensis palm.</p> <p>The company has a Sustainability Policy.</p> <p>In section XVIII. Free, Prior, and Informed Consent (FPIC).</p> <p>Due to its commitment to legal compliance and social responsibility, the Danec Agroindustrial Group is committed to applying the right of peoples to free, prior, and informed consent in new operations. Therefore, no new plantings and/or operations will be established on land where legal, customary, or usage rights may exist without first completing the “free, prior, and informed consent” process. This policy includes activities that are documented, negotiated, and agreed upon with stakeholders in a transparent manner.</p> <p>Procedure for identifying customary and legal rights and compensation.</p> <p>Establish the existence of customary and legal rights of third parties and, in the event that these are violated, establish the procedure for cases where</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>compensation is necessary.</p> <p>During the consultation with community representatives, it was found that the identification of rights of way was indeed done in a participatory manner and that each community had the opportunity to identify their own rights of way.</p> <p>The revised property documents demonstrate that the company has the right to use the land, confirmed in consultation with community representatives.</p>	
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</p>		<p>No new plantings are established.</p> <p>The palm plantation was established before 2000. Starting in 2007, renovations began using hybrid material, replacing the guineensis palm.</p> <p>The company has a Sustainability Policy.</p> <p>In section XVIII. Free, Prior, and Informed Consent (FPIC).</p> <p>Due to its commitment to legal compliance and social responsibility, the Danec Agroindustrial Group is committed to applying the right of peoples to free, prior, and informed consent in new operations. Therefore, no new plantings and/or operations will</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>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>be established on land where legal, customary, or usage rights may exist without first completing the “free, prior, and informed consent” process. This policy includes activities that are documented, negotiated, and agreed upon with stakeholders in a transparent manner.</p> <p>Procedure for identifying customary and legal rights and compensation.</p> <p>Establish the existence of customary and legal rights of third parties and, in the event that these are violated, establish the procedure for cases where compensation is necessary.</p> <p>During the consultation with community representatives, it was found that the identification of rights of way was indeed done in a participatory manner and that each community had the opportunity to identify their own rights of way.</p> <p>The revised property documents demonstrate that the company has the right to use the land, confirmed in consultation with community representatives.</p>	
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory		No new plantings are established.	<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.</p>		<p>The palm plantation was established before 2000. Starting in 2007, renovations began using hybrid material, replacing the guineensis palm.</p> <p>The company has a Sustainability Policy.</p> <p>In section XVIII. Free, Prior, and Informed Consent (FPIC).</p> <p>Due to its commitment to legal compliance and social responsibility, the company is committed to applying the right of peoples to free, prior, and informed consent in new operations. Therefore, no new plantings and/or operations will be established on land where legal, customary, or usage rights may exist without first completing the “free, prior, and informed consent” process. This policy includes activities that are documented, negotiated, and agreed upon with stakeholders in a transparent manner.</p> <p>Procedure for identifying customary and legal rights and compensation.</p> <p>Establish the existence of customary and legal rights of third parties and, in the event that these are violated, establish the procedure for cases where compensation is necessary.</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>The revised property documents demonstrate that the company has the right to use the land, confirmed in consultation with community representatives.</p> <p>During the consultations with the community representatives, they expressed that they have participated in meetings with the company where they have been provided with all the information related to the company's operations such as: communication mechanisms, social and environmental impacts, grievance mechanism, social and environmental policies, among others.</p>	
4.5.5	<p>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.</p>		<p>No new plantings are established.</p> <p>The palm plantation was established before 2000. Starting in 2007, renovations began using hybrid material, replacing the guineensis palm.</p> <p>Procedure for identifying customary and legal rights and compensation.</p> <p>Establish the existence of customary and legal rights of third parties and, in the event that these are violated, establish the procedure for cases where compensation is necessary.</p> <p>The documents reviewed demonstrate the legal use and tenure of the</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			properties. There was no evidence of conflicts, corroborated by interviews with the community and stakeholders.	
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..		<p>No new plantings are established.</p> <p>The palm plantation was established before 2000. Starting in 2007, renovations began using hybrid material, replacing the guinensis palm.</p> <p>Procedure for identifying customary and legal rights and compensation.</p> <p>Establish the existence of customary and legal rights of third parties and, in the event that these are violated, establish the procedure for cases where compensation is necessary.</p> <p>The documents reviewed demonstrate the legal use and tenure of the properties. There was no evidence of conflicts, corroborated by interviews with the community and stakeholders.</p> <p>The meeting lists confirmed that it was indeed community representatives who participated in identifying customary rights. This was confirmed during consultations with 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)
4.5.7	New lands will not be acquired for		N/A, no new plantings are established.	<input type="checkbox"/> Conform



	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.		<p>The palm plantation was established before 2000. Starting in 2007, renovations began using hybrid material, replacing the guineensis palm.</p> <p>No new land has been acquired for plantations and oil mills after 15 November 2018 as a result of recent expropriations (2005 or later). This was confirmed with stakeholders during the consultation process.</p>	<input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		<p>N/A, no new planting is established. New lands have not been acquired in inhabited areas by communities in voluntary isolation. Stakeholders confirmed this during consultation.</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>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.</p>				
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.		<p>Procedure for identifying customary and legal rights and compensation.</p> <p>Establish the existence of customary and legal rights of third parties and, in</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity

			<p>the event that these are violated, establish the procedure for cases where compensation is necessary.</p> <p>During the consultation with community representatives, they stated that customary rights were identified in a participatory manner and that each community had the opportunity to identify its customary rights. According to statements made by community representatives, no situation has arisen that would require compensation.</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>
4.6.2 (C)	<p>A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.</p>		<p>Procedure for identifying customary and legal rights and compensation.</p> <p>Establish the existence of customary and legal rights of third parties and, in the event that these are violated, establish the procedure for cases where compensation is necessary.</p> <p>During the consultation with community representatives, they stated that customary rights were identified in a participatory manner and that each community had the opportunity to identify its customary rights. According to statements made by community representatives, no situation has arisen that would require compensation.</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>



4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		NA. The company does not provide land for smallholders. The company does not provide land for smallholders; it was confirmed during the consultation with a group of small independent producers.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		<p>Procedure for identifying customary and legal rights and compensation.</p> <p>Establish the existence of customary and legal rights of third parties and, in the event that these are violated, establish the procedure for cases where compensation is necessary.</p> <p>During the consultation with community representatives, they stated that customary rights were identified in a participatory manner and that each community had the opportunity to identify its customary rights. According to statements made by community representatives, no situation has arisen that would require compensation.</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 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.		<p>Procedure for identifying customary and legal rights and compensation.</p> <p>Establish the existence of customary and legal rights of third parties and, in the event that these are violated, establish the procedure for cases where compensation is necessary.</p> <p>During the consultation with community representatives, they stated that customary rights were identified in a participatory manner and that each community had the opportunity to identify its customary rights. According to statements made by community representatives, no situation has arisen that would require compensation.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.7.2 (C)	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.		<p>Procedure for identifying customary and legal rights and compensation.</p> <p>Establish the existence of customary and legal rights of third parties and, in the event that these are violated, establish the procedure for cases where compensation is necessary.</p> <p>During the consultation with the different stakeholders, they stated that their rights have not been violated and that the company has procedures in place to recognize customary rights. There have been and are no land disputes; many</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)



			lands were acquired before the communities were established. According to statements made by community representatives, no situation has arisen that requires compensation	
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		<p>Procedure for identifying customary and legal rights and compensation. Establish the existence of customary and legal rights of third parties and, in the event that these are violated, establish the procedure for cases where compensation is necessary. During the consultation with the different stakeholders, they stated that their rights have not been violated and that the company has procedures in place to recognize customary rights. There have been and are no land disputes; many lands were acquired before the communities were established. According to statements made by community representatives, no situation has arisen that requires compensation</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 4.8:
The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.



4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		<p>Procedure for identifying customary and legal rights and compensation.</p> <p>In section 4.4: Management in case of invasions. Describes the activities that must be carried out when there is a conflict due to an attempt or invasion of any of the company's land.</p> <p>During the consultation with representatives of the communities of influence, they stated that the areas of the company that are within the scope of certification are not in dispute. According to statements made by community representatives, no situation has arisen that requires compensation.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.8.2 (C)	Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.		<p>Procedure for identifying customary and legal rights and compensation.</p> <p>In section 4.4: Management in case of invasions. Describes the activities that must be carried out when there is a conflict due to an attempt or invasion of any of the company's land.</p> <p>During the consultation with representatives of the communities of influence, they stated that the areas of the company that are within the scope of certification are not in dispute. According to statements made by community representatives, no situation has arisen</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 requires compensation.	
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).		<p>Procedure for identifying customary and legal rights and compensation.</p> <p>In section 4.4: Management in case of invasions. Describes the activities that must be carried out when there is a conflict due to an attempt or invasion of any of the company's land.</p> <p>During the consultation with representatives of the communities of influence, they stated that the areas of the company that are within the scope of certification are not in dispute. According to statements made by community representatives, no situation has arisen that requires compensation.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.8.4	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).		<p>Procedure for identifying customary and legal rights and compensation.</p> <p>In section 4.4: Management in case of invasions. Describes the activities that must be carried out when there is a conflict due to an attempt or invasion of any of the company's land.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>During the consultation with representatives of the communities of influence, they stated that the areas of the company that are within the scope of certification are not in dispute. According to statements made by community representatives, no situation has arisen that requires compensation.</p>	<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.		<p>The company publishes the purchase prices of both Guinnensi and hybrid fruit at the scales of the oil mill. A visit to the scales shows the purchase price history of third-party fruit for the 2025 period (from January to date).</p> <p>Consultations with smallholders confirm that the company publishes prices via WhatsApp and that they are also posted on the oil mill's scales.</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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5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		The company has a Supplier Training Plan that includes sessions on the mechanisms for setting oil palm fruit prices, ensuring growers understand the variables involved. This information is also shared during technical field meetings, with documented attendance in March 2024 and March 2025. External consultations confirm that smallholders are aware of the company's pricing methodology.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		<p>The company's procedure for purchasing oil palm fruit outlines the pricing mechanism in section 4.4.1. Management and the oil mill coordinator set weekly purchase prices based on international and local palm oil market trends. Some of the pricing sources are CIF Rotterdam, Bursa Malaysia, and Fedepalma (Colombia).</p> <p>Prices vary by fruit size (small <5 kg vs. large) and variety (Guineense vs. hybrid), with no premium pricing applied—only fruit quality and Oil Extraction Rate (TEA) are considered.</p> <p>Each Monday, management reviews market data and adjusts prices accordingly. The TEA from the previous week is used to calculate the weekly price, which is then communicated to oil</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>mill coordinators for public display. Evidence includes the 2025 price calculation document and the communication dated 10/12/2024.</p>	
5.1.4 (C)	<p>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>		<p>In 2024, the company worked with four smallholders, and in 2025, with one female smallholder. All smallholders have signed purchase agreements for fresh fruit bunches, and regular meetings are held to explain pricing terms. Technical field meetings were documented with attendance records from March 2024 and March 2025.</p> <p>Although the company does not provide finance, it offers technical assistance and training on productivity-related topics such as pest and disease management, fertilization, fruit quality, pollination, and sustainability. For smallholders needing replanting or new plantings, purchase agreements for interspecific hybrid seedlings were established at reduced prices, supported by contracts and technical assistance.</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>



5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		For the audited period the company has four smallholder, all have signed Memorandums of Purchase and Sale of Fresh Fruit Bunches (FFB), which define pricing methods, publication channels, and purchase requirements such as land legality, farm coordinates, tax ID (RUC), and compliance with labour and environmental standards.	<input checked="" type="checkbox"/> 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 company has established a procedure for purchasing oil palm fruit, documented 4.4 outlines that upon receiving fresh fruit bunches (FFB) from suppliers, a weighbridge report is generated and used to issue invoices and process payments to producers. Documentary verification confirms that payments are made in accordance with the weights recorded in the weighbridge reports.</p> <p>For Smallholder 1, transactions were documented for deliveries on July 18 and December 17–18, 2024. Smallholder 2 has verified deliveries on December 23, 2024, and March 29, 2025. Smallholder 3 has a recorded delivery on December 25, 2024. Each transaction includes corresponding weighbridge reports, invoices, and</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>payment receipts, demonstrating alignment between reported weights and payment processing.</p> <p>Interviews with smallholders confirm that they receive FFB payments correctly.</p>	
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		<p>The company has one weighbridge located at the oil mill, which is calibrated annually by the Ecuadorian Standardisation Service INEN: Calibration certificate of 13/08/2024 for weighbridge located at the oil mill.</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)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		<p>In 2024, the company established purchase and sale agreements for fresh oil palm fruit bunches with four smallholders, and one additional agreement was signed in 2025. As part of these agreements, the company provides ongoing technical assistance and training to support productivity and sustainable practices.</p> <p>The support includes: Pest and disease management, Fertilization strategies, Fruit quality improvement, Pollination techniques and Sustainability-related guidance</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)



			Currently, only one smallholder remains active. However, this smallholder has no interest in pursuing certification.	
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		The company has a procedure for handling PQRS from identified stakeholders, which addresses queries, requests, complaints, claims, and suggestions from internal and external parties. It specifies responsible personnel and available channels for suppliers to submit concerns, including mailboxes, appointments, phone calls, corporate email, or in-person visits, with a response time of 15 working days. A review of the Non-conformity / Observation Report and an interview with the purchasing analyst confirmed that no supplier submissions have been recorded.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 5.2:				
The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		The smallholders are formally listed and registered, and they receive continuous technical assistance from the company. It has been identified that improving livelihoods requires enhancing productivity to increase economic income. This, in turn, depends on	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>strengthening resource management tools, adopting better agricultural practices, and improving environmental management. In response, the company has defined and initiated various projects and activities aimed at addressing these needs.</p> <p>Through technical assistance, the company has developed technical data sheets for FFB suppliers, which present basic information about the FFB supplier and technical recommendations.</p>	<input type="checkbox"/> Not Applicable (justification required)
5.2.2	<p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder)</p> <p>PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.</p>		<p>The company provides ongoing technical assistance and training to smallholders on key aspects of palm cultivation, including pest and disease management, fertilization, fruit quality, pollination, and sustainability. It also supplies organic material to fresh fruit bunch suppliers. For smallholders undertaking renovations or new plantings, purchase agreements for interspecific hybrid seedlings are offered at reduced prices, supported by contracts and technical assistance. Interviews confirm that smallholders have consistently received technical support from 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)



5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		Smallholders are required to present documentation proving land ownership, lease, or usage rights in order to sell Fresh Fruit Bunches (FFB) of oil palm, as stipulated in their Memorandum of Purchase and Sale. All smallholders comply with this requirement, and sampled cases show supporting evidence such as property records or tax payments.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		Not Applicable. The company does not have Scheme Smallholders. However, it provides training to independent smallholders in Plant Health and use of pesticides, which was held on 06/03/2024 with 48 attendees and 13/03/2025 with 28 attendees.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		The company conducts weekly meetings with field transfer specialists to monitor progress, recording activities in the Activity Planner. From January 2025 to the audit date, 98 out of 102 planned activities were completed. Technical field meetings with FFB suppliers include reporting on implemented actions, with documented attendance in March 2024 and March 2025. Progress also continues on the ONR Strategies and Technology Transfer Project.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



Principle 6: Respect Workers Rights and Conditions

Criterion 6.1:
Any form of discrimination is prohibited.

6.1.1 (C)	Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.		<p>The Sustainability Policy of the DANEC Business Group was verified, outlining strategic pillars, core values, and extending its scope to the entire supply chain. It includes environmental and social guidelines, as well as a Human Rights Policy that promotes the right to work, equal opportunities, and the elimination of all forms of discrimination.</p> <p>The policy is visibly posted on bulletin boards at extraction plants and plantations and is available online through the organization’s website.</p> <p>Its dissemination has been carried out through induction and annual training processes, with validated records across operational units.</p> <p>Interviews with a sample of workers confirmed awareness and full compliance with the Human Rights Policy, with no reports of discrimination.</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>6.1.2 (C)</p>	<p>Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees</p>		<p>During the audit, no evidence of discrimination against members of local communities, including women, was found by the Certification Unit. The organizations have hired both men and women from these communities, promoting inclusion and equal opportunity.</p> <p>Updated employee records confirmed the presence of workers with disabilities, women in various departments (administrative, agricultural, and general services), and a migrant worker in a technical leadership role, reflecting a diverse and inclusive work environment.</p> <p>Additionally, formally documented procedures for human resources management were verified, including recruitment, hiring, and termination processes. Job openings are announced openly through social media, word of mouth, and community resume banks. The application of these mechanisms was validated through specific hiring cases.</p> <p>Interviews with a sample of workers confirmed full compliance with the</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			Human Rights Policy, with no reports of discrimination	
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		<p>During the document review, it was found that the organization has formally established procedures in the area of Human Resources Management, which show that the selection, hiring, training, and promotion processes are based on objective criteria such as the skills, abilities, competencies, and medical aptitude required for each position.</p> <p>The application of these procedures in specific hiring processes was verified, confirming that they were carried out in accordance with the job profile. In addition, job descriptions for key positions such as agricultural workers, production operators, and administrative staff were validated, detailing the competencies necessary for effective performance.</p> <p>The organization also has a medical department responsible for conducting the occupational assessments required</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			for each position as an integral part of the hiring process.	
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		<p>The organization has formally established procedures requiring a prior occupational medical assessment for all selected candidates, aimed at determining their physical fitness in relation to job requirements. This assessment is conducted by the medical department and follows an examination matrix that specifies, by position, the required medical and complementary tests (laboratory, x-rays, audiometry, biometrics, among others), explicitly excluding pregnancy tests as a condition for participating in recruitment or employment processes.</p> <p>Additionally, the DANEC Business Group's Sustainability Policy includes a Reproductive Rights Policy, which commits to respecting the reproductive rights of all workers, with special emphasis on women, and to promoting job stability without limitations due to pregnancy or number of children.</p> <p>This policy is publicly available on the company's website and has been</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>communicated to the entire workforce through induction and annual training sessions. Compliance was verified through interviews with a sample of male and female workers, who confirmed that pregnancy tests are not conducted during hiring, and that pregnant employees are preventively relocated in accordance with occupational risk assessments.</p>	
6.1.5 (C)	<p>A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p>		<p>It was verified that Palmeras de los Andes, Palmeras de Quinindé, and Murrin Corporation have formally established Equality and Gender Committees, in accordance with the guidelines set by the DANEC Business Group. These committees include representatives from both the company and the workforce, and carry out activities aimed at promoting equity, preventing discrimination, and strengthening labor rights with a gender perspective.</p> <p>Palmeras de los Andes</p> <ul style="list-style-type: none"> - Committee formed by eight representatives (four from the company and four from workers), with documented meeting minutes and attendance records of 48 workers. - Activities: workshop on workplace and 	<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>sexual harassment prevention, International Women’s Day commemoration, and planning of gender-related actions, “Pregnant Women’s Club” Workshop – aimed at workers’ spouses in pregnancy.</p> <p>Palmeras de Quinindé</p> <ul style="list-style-type: none"> - Committee composed of 11 members from operational and administrative areas, with internal communications accessible to all employees. - Activities: basic sign language course, training on breastfeeding, maternity rights, inclusive language, disability, harassment and discrimination, women’s health, and policy socialization. <p>Murrin Corporation</p> <ul style="list-style-type: none"> - Committee formed by seven workers, with documented constitution and an Equality Plan registered on the official labor platform. - Planned actions: female leadership, non-sexist content guidelines, protocols for pregnant or breastfeeding women, and policy socialization. - Implemented actions: workshops on female empowerment, mental health, 	
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			training on human rights, inclusive language, reproductive rights, and health promotion campaigns.	
6.1.6	There is evidence of equal pay for the same work scope		<p>Documentary review confirmed that workers in the cultivation and industrial areas receive fair working conditions regarding base salary and remuneration tables, aligned with the tasks performed. Pay slips include detailed information on income (salary, commission advances, food allowance, overtime hours, seniority bonuses, reserve fund, among others) and deductions (social security contributions, food, among others). Workers with variable salaries also receive a daily task report specifying the date, amount earned, social security deductions, and total amount to be received.</p> <p>Pay slips for December 2024, January, and February 2025 were validated for operational roles such as agricultural workers in harvesting and pollination, and production operators in the extraction plant, confirming that equal pay is applied for equal tasks performed.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent				



living wages (DLW)				
6.2.1 (C)	Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.		<p>The company ensures compliance with remuneration and working conditions through signed employment contracts for all workers, regardless of contract type or payment method. Contracts clearly outline working hours, salary, authorized deductions, and responsibilities. Additional documents include collective agreements, internal work regulations, payment slips detailing income and deductions, proof of social benefit payments, and contributions to social security.</p> <p>Verification through document review and interviews confirmed that these documents are clear and accessible, and that working conditions have been communicated to employees through induction and annual training processes.</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)
6.2.2 (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		A non-conformity was identified because employment documentation does not fully detail the terms and conditions of employment. During the review of contracts and related documents for workers at certain sites, inconsistencies were found regarding the type of contract and clarity of working conditions. Some contracts and addenda lacked clear	<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)



	compensation for all work performed, including work done by family members		specification of whether the employment relationship was permanent or piecework, and annexes did not adequately define the specific tasks or activities to be performed. This makes it difficult to determine the exact nature of the work and associated conditions.	
6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements		The company has signed contracts with all workers, regardless of contract type or payment method, ensuring clarity on working hours, salary, deductions, and responsibilities. Legal compliance with labor requirements such as regular working hours, overtime, leave, and vacations is supported by internal regulations approved by the labor authority, which outline work schedules, contract types, permits, remuneration, obligations, and disciplinary procedures. Verification included reviewing employment documents, pay slips, social benefit payments, and social security contributions. All documents are clear and accessible, and interviews confirmed that workers understand their rights and conditions through induction and training processes.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water		The organizations provide housing and lodging facilities for both administrative	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



	<p>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>		<p>and operational workers, including accommodation for those living outside the work area and for staff responsible for mule stables. A visual inspection confirmed that these facilities are in good condition and equipped with basic services such as potable water, electricity, sanitary facilities, wifi, and adequate furniture.</p>	<p><input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p>		<p>The organization provides dining facilities for both administrative and operational workers, which meet adequate standards of cleanliness, hygiene, food storage, and handling.</p> <p>These facilities are managed by external contractors, who are monitored through a formal evaluation process that covers legal compliance, safety, social responsibility, and quality criteria.</p> <p>The organization conducts annual physical, chemical, and microbiological analyses of the water used in its facilities. In both Palmeras de Los Andes and Palmeras de Quinindé, the most recent results, carried out by an external specialized laboratory,</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>confirmed that the water complies with all evaluated criteria.</p> <p>Regarding food benefits, a collective agreement ensures the provision of meals or snacks depending on working hours, as well as the option to receive a monetary allowance if the cafeterias are not used. This was confirmed through the review of payroll records from a sample of workers.</p>	
6.2.6	<p>A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours.</p> <p>PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist</p>		<p>The Ecuadorian Ministry of Labor, in coordination with INEC, sets the living wage annually. Ministerial Agreement No. MDT-2025-044 established the USD 498.90 living wage for 2024 (to be paid in 2025) and regulated the procedure for economic compensation.</p> <p>It was verified that at Palmeras de Quinindé, no profits were generated in 2024 and workers' compensation exceeded the living wage, leading to the declaration of no values generated under this concept. At Palmeras de Los Andes, although profits were generated and distributed, the compensation calculation also exceeded the established value, resulting in the same declaration of no values generated for</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>



			living wage.	
6.2.7	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal		<p>The organizations of the Certification Unit maintain direct employment contracts with all their workers, without intermediaries or temporary staffing agencies. Contracts may be permanent or fixed-term, with payment modalities by task, piecework, or fixed salary.</p> <p>During the audit, a documentary review of a sample, along with field visits and interviews with workers, confirmed that no temporary contracts are currently in place.</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</p>				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		<p>The Certification Unit of Grupo Empresarial DANEC has a Sustainability Policy outlining environmental and social principles across its supply chain. This policy includes a commitment to freedom of association, union rights, and collective bargaining, ensuring a safe and fair environment for exercising these rights.</p> <p>The policies are visibly posted in key</p>	<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)



			<p>facilities and available online. They have been disseminated through induction and annual training sessions across various operational units. One unit has an established Workers' Committee, with contractual benefits extended to other sites by organizational decision.</p> <p>Employee interviews show that majority understand and exemplify the concept of freedom of association, supported by documented training and internal communication efforts.</p>	
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request</p>		<p>The Palmeras de Los Andes Organization has a Workers' Committee with which it signed a collective bargaining agreement currently under review, with the Ministry of Labor participating in the process. While negotiations continue, the agreement remains in force. By organizational decision, most of its benefits have also been extended to workers at Palmeras de Quinindé and Murrin Corporation, as formalized through official communication.</p> <p>It was verified that no regular meetings are held between the Committee and the organization, due to the absence of</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>formal requests from the Committee. Additionally, a legal proceeding is underway concerning the termination of employment of Committee members, with the outcome pending a decision by the competent authority.</p> <p>However, monthly meetings are conducted between workers and company representatives through the COPASST and Gender Committees, with signed minutes documenting commitments and available for review. Meetings were verified at Palmeras de Quinindé and Murrin Corporation, addressing topics such as accident review, regulatory compliance, infrastructure inspections, and risk monitoring.</p>	
6.3.3	<p>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>		<p>During the audit, it was found that legal proceedings are underway between the Palmeras de Los Andes organization and the members of the Workers' Committee, related to the termination of employment following an incident that occurred in April 2024. The outcome of this process remains subject to the decision of competent authority.</p> <p>However, interviews with a sample of</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>



			approximately 60 workers from the three organizations confirmed that company management does not interfere with the formation or operation of trade unions, labor organizations, or associations, nor with the freely elected representatives of the workers.	
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		<p>The Certification Unit has a Sustainability Policy that outlines environmental and social principles applicable throughout the supply chain of the DANEC Business Group. This policy includes a Human Rights Policy that reaffirms compliance with minimum legal working age and the explicit prohibition of child labor.</p> <p>It was verified that these policies are visibly posted in key areas of the facilities and available online. They have also been disseminated through induction and annual training sessions across operational units.</p> <p>The Internal Work Regulations of the three organizations establish that being of legal age is a primary hiring</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>requirement. Interviews with a sample of workers confirmed compliance with the Child Labor Prohibition Policy, as no minors under 18 are employed.</p> <p>Additionally, service contracts and Fresh Fruit Bunch (FFB) purchase agreements include specific clauses prohibiting child labor, as verified through document review.</p>	
6.4.2 (C)	<p>There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure</p>		<p>The Selection, Hiring, and Termination Procedure of the DANEC Group requires workers to submit a copy of their identity card as part of the admission process, allowing verification of legal working age.</p> <p>It was confirmed that the worker registry of the Certification Unit includes identification details, showing that no individuals under 18 years of age are employed.</p> <p>Additionally, interviews with a sample of workers confirmed full compliance with the Child Labor Prohibition Policy, as the organizations do not hire minors.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		It was found that the Certification Unit does not employ minors (under 18 years of age), in compliance with the provisions of the operating procedures of the Human Resources Management process and the Internal Work Regulations, which establish that all workers must be of legal age.	<input checked="" type="checkbox"/> 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		<p>The Certification Unit has a Sustainability Policy that incorporates the Human Rights Policy, which affirms respect for the minimum legal working age and the explicit prohibition of child labor.</p> <p>It was verified that these policies are visibly posted in key facility areas and available online. They have also been communicated to process leaders through induction and annual training sessions, supported by dissemination records.</p> <p>Interviews with a sample of workers confirmed compliance with the policy, showing that no individuals under 18 years of age are employed.</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>Additionally, the Sustainability Policy has been shared with local communities, with attendance records available. Service contracts and Fresh Fruit Bunch (FFB) purchase agreements were reviewed, confirming the inclusion of specific clauses prohibiting child labor.</p>	
<p>Criterion 6.5: Policies and procedures in place to protect workers' rights.</p>				
6.5.1 (C)	<p>A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce</p>		<p>The Certification Unit has a Sustainability Policy issued in October 2024, outlining the principles and values of the business group. This policy applies to the supply chain and includes environmental and social guidelines. It also integrates a Workplace and Sexual Harassment Policy, emphasizing compliance with legal and ethical standards and promoting a work environment free from discrimination and violence.</p> <p>These policies are publicly displayed in key company areas and published online. They have been communicated through induction programs and annual training sessions across different units. Records confirm that training covered sustainability, harassment prevention,</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>human rights, and inclusive practices.</p> <p>Interviews with workers indicate full compliance with the harassment prevention policy, with no reported cases during the evaluation period. Additionally, a Gender Committee exists to handle potential cases, and its members have received training on relevant protocols.</p>	
6.5.2 (C)	<p>A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce</p>		<p>The Certification Unit of the DANEC Business Group has a Sustainability Policy that defines principles, pillars, and values applicable across the supply chain, including environmental and social guidelines. This policy integrates the Reproductive Rights Protection Policy, aimed at promoting, safeguarding, and disseminating workers' sexual and reproductive rights, with a particular focus on women.</p> <p>Key commitments include: ensuring respect for reproductive rights, eliminating occupational risks affecting reproductive health, and promoting job stability regardless of pregnancy or number of children.</p> <p>It was verified that these policies are</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>visibly posted in strategic operational areas and available online. Dissemination has occurred through induction and annual training sessions, with documented records across operational units.</p> <p>Interviews with a sample of workers confirmed full compliance with the Reproductive Rights Protection Policy.</p> <p>Additionally, Gender Committees are active in all three organizations, managing actions to protect pregnant and breastfeeding workers. Activities include workshops on maternal health, labor rights, breastfeeding, humanized childbirth, emotional well-being, and inclusive language.</p> <p>The organization also complies with provisions regarding financial recognition of maternity leave, allocation of breastfeeding time, and job relocation for pregnant workers exposed to occupational risks.</p>	
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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>According to information provided by the Human Resources departments at Palmeras de Los Andes and Murrin Corporation, there are currently no pregnant workers registered. However, a previous case was validated through documented records showing occupational risk-based job relocation, social support during pregnancy, and the allocation of breastfeeding time as requested by the employee.</p> <p>At Palmeras de Quinindé, the presence of a nursing mother in a management position was confirmed, with verified maternity leave payment and breastfeeding time granted according to her needs.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		The Certification Unit has a formal procedure for handling complaints, queries, and suggestions (PQRS), established in November 2024. Its purpose is to address and resolve inquiries from internal and external stakeholders, including employees. The procedure allows submissions through Human Resources or suggestion boxes, ensuring confidentiality when requested. Responses to anonymous cases are posted on designated boards,	<input checked="" type="checkbox"/> 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>using pictograms for illiterate individuals and personalized feedback for workers with special needs.</p> <p>The Sustainability Policy, issued in October 2024, reinforces transparency in managing PQRS. Both the policy and procedure have been communicated through induction and training sessions across different units. Records confirm training on sustainability, harassment prevention, inclusive practices, and PQRS processes.</p> <p>Excel file documents all PQRS received, including type, location, date, description, actions taken, and response dates. Interviews with a representative sample of workers confirmed awareness of the procedure and the mechanisms for submitting and receiving responses.</p> <p>The complaint submitted anonymously by an employee on January 10, 2024, regarding the food service in the cafeteria area of the extraction plant, is validated.</p> <p>The organization analyzed the causes, implemented corrective actions, and the complaint was effectively addressed</p>	
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			and closed.	
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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 		<p>The Certification Unit has a Sustainability Policy that outlines the principles and values of the DANEC Business Group, including environmental and social guidelines across the supply chain. It includes labor rights provisions for hiring temporary and migrant workers, ensuring compliance with Ecuadorian law and international agreements. A Forced Labor Policy is also in place, guaranteeing decent and voluntary working conditions.</p> <p>These policies are posted in key facility areas and published online. Their dissemination has been confirmed through induction and annual training sessions across operational units. Interviews and personnel file reviews showed full compliance, with no evidence of labor violations. The unit currently employs one migrant worker under a formal contract, and all staff are directly hired with average contract durations between 11 months and one year.</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)



6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		<p>The Certification Unit of the DANEC Business Group has a Sustainability Policy issued on October 23, 2024, outlining its core principles, pillars, and values, including environmental and social guidelines across the supply chain. The policy emphasizes respect for labor rights, particularly in hiring temporary and migrant workers, with commitments to comply with Ecuadorian law and international treaties, and to train Human Resources staff on applicable regulations.</p> <p>It was confirmed that these policies are visibly posted in key facility areas and available online. The unit currently employs one migrant worker in the agronomic department under a direct contract. No temporary workers were identified; all employees are formally hired with average contract durations ranging from 11 months to one year.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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Criterion 6.7: Appropriate health and safety measures are in place.			
6.7.1 (C)	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		Evidence was found of the registration of an Occupational Safety and Hygiene Technician, accredited before the Ministry of Labor of Ecuador, in compliance with the legal standards on Occupational Health and Safety. Additionally, the Establishment Act of the Occupational Health and Safety Committee (SST) was verified, which is composed of an equal number of employer and worker representatives. It was confirmed that the committee meets monthly to monitor Occupational Health and Safety matters, addressing topics such as: <ul style="list-style-type: none"> • Review and follow-up of previous meeting minutes • Periodic inspections • Road maintenance and repair • Accident analysis, among others
6.7.2	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.		It was verified that the organization has a contingency procedure in place, the objective of which is to establish protocols to be followed in the event of contingencies within the group's



	<p>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>companies, in order to mitigate possible negative effects.</p> <p>Likewise, the existence of an updated emergency plan was confirmed, prepared by the Occupational Health and Safety technical staff, whose purpose is to establish timely measures to safeguard the integrity of people, property, and the environment in the event of any emergency.</p> <p>The plan identifies internal risk factors such as fires, explosions, and workplace accidents and external risk factors including earthquakes, pandemics, terrorism, and floods applicable to both the mill and the plantations.</p> <p>During the visit to the plant and plantation facilities, the following was observed:</p> <ul style="list-style-type: none"> • Risk areas are properly marked and delimited. • The fire control system is installed and in good working order. • Fire extinguishers are located at strategic points within the plant. • Spill containment kits are available in storage areas. • First aid kits and emergency 	<p><input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>response equipment are available.</p> <p>Training records related to the emergency plan were also verified, including training in firefighting, evacuation, and rescue, as well as basic first aid, all of which were carried out with the participation of the relevant personnel.</p> <p>Similarly, reports on emergency drills carried out at the mill were reviewed, including evacuation and fire drills.</p>	
6.7.3 ©	<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>A document establishes the Personal Protective Equipment (PPE) required for each task in the agricultural, industrial, and administrative areas, based on exposure level and operational risk.</p> <p>The delivery of PPE to all employees is recorded through controlled forms, validating the effective distribution in positions such as:</p> <ul style="list-style-type: none"> • Sterilization operator (industrial area) • Driver • Warehouse worker • Mechanic/turner • Pesticide applicators • Weed control personnel 	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<ul style="list-style-type: none"> • Cutting crews • Pruning crews <p>It was verified that PPE is provided at no cost to workers and that replacements are issued when items deteriorate, ensuring continuous protection.</p> <p>The organization has conducted training on occupational hazards and correct PPE use as part of its preventive program. Additionally, all workers receive induction on PPE use upon entering the company.</p> <p>During the visit to the mill and plantation, it was confirmed that workers were wearing the PPE required for their tasks. It was also verified that pesticide storage areas have visible safety data sheets and signage indicating the correct PPE to be used.</p> <p>Furthermore, the company has designated areas for pesticide handlers equipped with showers, running water, and adequate facilities for washing and storing PPE. All interviewed pesticide handlers confirmed using these facilities.</p>	
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs		It was confirmed that all employees of the organization are enrolled in the	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



	<p>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>Ecuadorian Social Security Institute (IESS), ensuring coverage for general health, occupational risks, maternity, disability, old age, and death. Enrollment is supported by verified monthly payment records for December 2024, January, and February 2025.</p> <p>Additionally, the organization operates an on-site medical clinic staffed by professional personnel, providing primary care services to both employees and their families.</p>	<p><input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics</p>		<p>The digital submission of Palmeras de Los Andes' indicators to the IESS was verified, in which the main performance indicators in Occupational Health and Safety for the year 2024 were recorded.</p> <p>The Occupational Health and Safety area is responsible for recording and monitoring accidents and frequency.</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>



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 defined and implemented an integrated pest management plan documented in the “Integrated Pest and Disease Management Plan (PMIPE).” This plan identifies the main pests and diseases affecting plantations and includes information on biological cycles, economic damage thresholds, and mechanical, biological, and chemical control measures.</p> <p>The control strategy incorporates:</p> <ul style="list-style-type: none"> • Monitoring through routine inspections • Preventive measures such as traps and biological controls • Use of agrochemicals only in specific areas and for targeted species • Proactive communication • Use of approved products • Minimal reliance on chemical control <p>A specialized team is assigned to pest and disease monitoring and 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)
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			<p>received the corresponding training. Records are maintained for all monitoring activities.</p> <p>During the audit, evidence of pest and disease monitoring was reviewed for the different plantations, including:</p> <ul style="list-style-type: none"> • Identification of pests or diseases requiring intervention • Verification of thresholds triggering control actions • Confirmation of product application according to the integrated management plan • Corresponding monitoring results <p>Documented records supporting the implementation of the pest and disease management plan include:</p> <ul style="list-style-type: none"> • Pesticide application logs • Pest and disease monitoring records • Defoliator monitoring records • Records of diseased palm surveillance • Digital agrochemical application records <p>The documentation reviewed confirms that the certification unit follows</p>	
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			established procedures for monitoring and controlling pests and diseases in accordance with the integrated management plan.	
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		<p>The certification unit uses <i>Pueraria phaseoloides</i> as a cover crop; however, this species is identified as invasive. The organization has consulted the CABI.org database, which is regularly used by the agronomy department to assess the risks associated with introduced species. Management guidelines for this cover crop are defined in an internal agronomic instruction document that establishes the control and maintenance practices required to prevent uncontrolled spread.</p> <p>During the field visit, it was observed that the certification unit applies appropriate management measures for <i>Pueraria phaseoloides</i> and has implemented actions to ensure that the species does not expand into High Conservation Value (HCV) areas or designated conservation zones.</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)

7.1.3	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]		There is a no-burning policy (no code) which stipulates that burning will not be used for land preparation and pest and/or disease control. Only the burning of plants infected with PC has been authorized due to the high incidence of this disease in the Quinindé plantation.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.		<p>All pesticide applications are justified based on the results of pest and disease monitoring carried out in the plantations. Applications are only performed when economic damage thresholds are exceeded, in accordance with the integrated pest and disease management procedures.</p> <p>Examples of justified interventions include:</p> <p>San Lorenzo Unit</p> <p>A defoliating pest was detected above its established economic threshold during routine monitoring. Based on these results, a corrective pesticide application was carried out.</p> <p>Cases of bud rot disease were identified, and actions were</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>implemented in line with internal guidelines, which require the removal or treatment of all affected palms once symptoms are detected.</p> <p>Murrin Unit Bud rot cases were recorded during monitoring. Since the economic threshold for this disease requires intervention when any affected palms are detected, a targeted application was performed in the affected area.</p> <p>Quinindé Unit A pest population exceeding its economic threshold was detected during monitoring. A pesticide application was conducted to prevent further damage, following established agronomic protocols.</p>	
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 quantities of active ingredients applied per hectare are not being calculated or recorded. Although the certification unit documents pesticide applications for pest, disease, and weed control, including the active ingredient, target organism, and amount of commercial product used, various inconsistencies were identified. In San Lorenzo, the same applied area is recorded for all plots, and the active	<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>ingredient is calculated using a fixed reference area rather than the actual area treated. In Quinindé, only the recommended dose of the commercial product is documented, without recording the actual dose applied or the corresponding calculation of active ingredient. In Murrin, the total plot area is registered as treated even though only a limited number of palms were intervened, making it impossible to determine the real treated area. These deviations prevent accurate determination of the active ingredient applied per hectare.</p>	
7.2.3 (C)	<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 defined a plan to reduce pesticide use that establishes several strategies to decrease the use of agrochemicals in the plantations. These include continuous monitoring to detect pests, diseases, and weeds in a timely manner; ensuring the safe handling of agrochemicals; supervising their correct use and dosage; maintaining trapping networks for key pests; removing diseased palms promptly; applying fibers and rachis as physical barriers against specific pests; rotating and incorporating low-toxicity alternatives; researching and implementing new monitoring and control methods; training personnel on</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>



			the plan's strategies; and reducing herbicide doses used for weed control. Evidence demonstrates a reduction in pesticide use compared to the previous year's period.	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		<p>All pesticide applications are justified based on the results of pest and disease monitoring carried out in the plantations. Applications are only performed when economic damage thresholds are exceeded, in accordance with the integrated pest and disease management procedures. Examples of justified interventions include:</p> <p>San Lorenzo Unit</p> <p>A defoliating pest was detected above its established economic threshold during routine monitoring. Based on these results, a corrective pesticide application was carried out.</p> <p>Cases of bud rot disease were identified, and actions were implemented in line with internal guidelines, which require the removal or treatment of all affected palms once symptoms are detected.</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>Murrin Unit</p> <p>Bud rot cases were recorded during monitoring. Since the economic threshold for this disease requires intervention when any affected palms are detected, a targeted application was performed in the affected area.</p> <p>Quinindé Unit</p> <p>A pest population exceeding its economic threshold was detected during monitoring. A pesticide application was conducted to prevent further damage, following established agronomic protocols.</p>	
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:</p> <p>a) Judgment of the threat and verify why this is a major threat</p> <p>b) Why there is no other alternative which can be used</p> <p>c) Which process was applied to verify why</p>		<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 restricted products are not being used.</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>there is no other less hazardous alternative</p> <p>d) What is the process to limit the negative impacts of the application 7.2.5</p> <p>e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.</p>			
7.2.6 (C)	<p>Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.</p>		<p>All workers 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.</p> <p>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> <p>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.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		Empty pesticide containers are stored in designated collection centers within the plantations, in areas that are ventilated, well-lit, and kept locked. All containers observed had undergone triple washing and were perforated to prevent reuse. Final disposal is carried out through an authorized waste management company, which issues the corresponding hazardous waste manifests documenting the quantities delivered. Evidence includes disposal manifests and worker interviews.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. 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.		The company has not used aerial spraying since May 20, 2022, when the last application took place at the Palmeras de los Andes Quinindé farm. A review of pesticide application records and confirmation from the agricultural area manager verified that no aerial applications have been conducted after that date.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		<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>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.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		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 pesticide 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.		<p>The company has implemented a waste and residue management procedure aligned with environmental standards. This framework outlines responsibilities, prohibited practices, waste characterization, and control measures. Additional guidelines support the management of waste from extraction processes and annual declarations of hazardous and special waste, with classification systems in place for waste generated across oil mills and agricultural operations.</p> <p>The overall strategy emphasizes segregation, reduction, recycling, and reuse. A segregation audit was conducted across facilities and field activities throughout 2024.</p> <p>Waste Minimization Reports:</p> <ul style="list-style-type: none"> - Oil Mill: Hazardous waste per ton of fruit decreased by 15.51% compared to 2023. Improvements in warehouse management eliminated expired materials. Mechanization led to increased waste from used oil and filters, but contaminated scrap metal and lighting waste were reduced through 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>better segregation and LED adoption.</p> <ul style="list-style-type: none"> - San Lorenzo Plantation: Hazardous waste per ton of fresh fruit clusters dropped by 9.8%. Reductions were noted in scrap metal and lighting waste, while biohazardous and sharps waste remained stable due to improved medical equipment handling. - Quininde Plantation: Achieved reductions in hazardous containers and hydrocarbon-contaminated materials. Better warehouse practices led to fewer expired pharmaceuticals and agrochemicals. - Murrin Plantation: Increased seed waste was observed, highlighting the need for better chemical dosing and budget adjustments to reduce waste. <p>Training: Training sessions on proper waste management were conducted across plantations in 2024 and 2025.</p>	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		<p>The company has complied with its waste management procedures, ensuring proper registration, declaration, and disposal of common, recyclable, and hazardous waste across its operations. Annual declarations confirm the management of hazardous</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			waste for plantations and the oil mill, with corresponding treatment and disposal certificates issued by authorized providers. Additionally, municipal waste collection and landfill delivery have been documented. The oil mill also reported significant sludge sales during 2024 and 2025.	<input type="checkbox"/> Not Applicable (justification required)
7.3.3	The unit of certification does not use open fire for waste disposal.		Danec Agroindustrial Group prohibits burning for land preparation or waste disposal. Field inspections and staff interviews confirm no use of fire for waste disposal.	<input checked="" type="checkbox"/> 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 holds the 2025 Fertilization Program recommended by an agricultural engineer. It outlines the total quantities of various fertilizers to be applied across the San Lorenzo, Quinindé, and Murrin plantations during the year. The program includes significant amounts of key nutrients such as diammonium sulfate, boron-based products, potassium chloride, magnesium sulfate, mixed formulations, zinc sulfate, and urea to support crop	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			nutrition and productivity.	
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		The certification unit carried out soil and foliar tissue analyses through an accredited laboratory. A total of 63 foliar samples and 153 soil samples were collected, and the results were documented in a formal laboratory report issued in early 2024.	<input checked="" type="checkbox"/> 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 instructions for applying organic matter are formalized in an internal procedure whose objective is to ensure the proper use of organic by-products generated during the palm oil extraction process, returning them to the plantation to recycle nutrients and improve soil fertility.</p> <p>Likewise, good agricultural practices for leaf management are included in training material that describes the treatment of leaves after harvesting and pruning, ensuring their timely incorporation into the soil to promote nutrient recovery.</p> <p>The certification unit reported the application of organic matter across all plantations, supported by evidence such as the estimated organic matter</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)

			production, the annual application program, and corresponding application records.	
7.4.4	Records of fertiliser inputs are maintained.		Fertilizer applications are consolidated in an internal registry that compiles the information corresponding to the year evaluated. The consolidated information indicates an average dose of 0.74 kg per palm tree for the entire certification unit. [FK1] Pls translate	<input checked="" type="checkbox"/> 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 7.5: 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 soil maps prepared by a specialist for each plantation, which include a description of the soil characteristics, taxonomic classification, and slope of the land. This agronomic information is used to plan soil management practices in different production areas. Based on the classifications recorded, fragile soils are identified, mainly associated with acidity conditions in the Murrin and Quinindé plantations, while in San Lorenzo no areas with soils classified as fragile were identified.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



7.5.2	There is no extensive replanting of oil palm on steep terrain.		According to soil maps and a tour of the plantations, the certification unit does not have steep slopes.	<input checked="" type="checkbox"/> 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.		According to soil maps and a tour of the plantations, the certification unit does not have steep slopes.	<input checked="" type="checkbox"/> 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.		The certification unit has established instructions for sowing and replanting that require evaluating soil suitability and conducting a topographic survey before establishing new plantations, including the identification of marginal, fragile, or excessively steep areas and the	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>exclusion of riparian buffer zones from planting. The unit also maintains soil maps for each plantation, prepared by a specialized professional, which describes soil characteristics, taxonomic classification, and terrain slope. This information supports the identification of fragile or unsuitable areas and is used to guide agronomic planning.</p>	<p><input type="checkbox"/> Not Applicable (justification required)</p>
7.6.2	<p>Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.</p>		<p>The certification unit has established procedures for sowing and replanting that require the evaluation of soil suitability and the completion of a topographic assessment prior to the establishment of new plantations. These procedures specify that marginal and fragile soils, areas with excessive slopes, and zones requiring preventive measures must be identified in advance, and that riparian buffer areas are excluded from planting.</p> <p>In addition, the certification unit maintains soil maps for each plantation that describe soil characteristics, soil classification, and terrain slope. These maps are used to identify fragile or unsuitable areas and to support agronomic planning and decision-making related to new plantings and replanting activities.</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>



7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		Based on the review of maps and the tour of the plantations, the certification unit does not have irrigation or drainage systems based on the agroclimatic conditions of the areas where the plantations are located.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 7.7:				
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 confirmed that it does not have plantations on peat soils and has committed, through its updated Sustainability Policy, to avoid new planting on such soils. Supporting documentation and soil data indicate that organic matter levels remain below 4.58%. Field inspections, document reviews, and staff interviews verified that no new planting activities have occurred.	<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		The company has confirmed that no plantations are located on peat soils and has committed in its updated Sustainability Policy to avoid any new planting on such soils. Soil data shows organic matter levels below 4.58%, and	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



	line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		field inspections, document reviews, and staff interviews verified that no new planting has occurred. Additionally, the certification unit submitted a peat soil inventory to the RSPO Secretariat in October 2023, confirming that the certified area contains no peat soils.	<input 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).		<p>The company has established in its Sustainability Policy a ban on new plantations on peat soils. According to the information available in the technical document on soils, the certification unit does not report the presence of this type of soil.</p> <p>Likewise, the peat soil inventory has been sent to the RSPO Secretariat, reporting the absence of peat soils within the certified area.</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		<p>The company has established in its Sustainability Policy a ban on new plantations on peat soils. According to the information available in the technical document on soils, the certification unit does not report the presence of this type of soil.</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)



7.7.4 (C)	A documented water and ground cover management programme is in place.		The company has established in its Sustainability Policy a ban on new plantations on peat soils. According to the information available in the technical document on soils, the certification unit does not report the presence of this type of soil.	<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 are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January</p>		The company has established in its Sustainability Policy a ban on new plantations on peat soils. According to the information available in the technical document on soils, the certification unit does not report the presence of this type of soil.	<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>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 (2018) and associated audit guidance.</p>		<p>The company has established in its Sustainability Policy a ban on new plantations on peat soils. According to the information available in the technical document on soils, the certification unit does not report the presence of this type of soil.</p>	<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>

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 established in its Sustainability Policy a ban on new plantations on peat soils. According to the information available in the technical document on soils, the certification unit does not report the presence of this type of soil.	<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)	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: 7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		The company has implemented the Water Management Plan focused on training, responsible water use, source renewal, potable water provision, and quality control. Water Source Concessions Multiple water source concessions are in place across operational sites, with usage aligned to authorized flow rates and verified through consumption records and public utility payments. Monitoring and Environmental Review	<input checked="" type="checkbox"/> 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>Regular upstream and downstream monitoring is conducted at various water sources. Environmental conditions for water collection were reviewed in early 2025 evidencing that neither the plantations nor the oil mill contributes to the contamination of surface water bodies used by communities</p> <p>Water Quality and Treatment Workers have access to drinking water Water treatment facilities are maintained for employee consumption. Water quality is monitored and complies with national standards, supported by periodic sampling and analysis protocols.</p> <p>Training Initiatives Training sessions on water management and source protection were delivered in April 2025 to over 190 workers across different operational areas</p>	
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		The company has mapped riparian areas for its plantations and developed a 2025 Riparian Zone Management Plan to protect and restore forest cover. The plan includes reforestation strategies, monitoring indicators, and progress	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



	2017).		<p>reporting. PDA plantation has 44.31 hectares of riparian area, with over 3,600 trees planted, achieving 60.69% progress. Native species such as Guayacán, Cedar, Laure, and Chiparro are prioritized. Additional reforestation efforts include planting 100 Chiparro trees at PDQ with school participation and 200 Chiparro trees at Murrin. Training sessions on water management and riparian protection were conducted in April 2025 for 113 workers at Murrin and 85 workers at Quinindé.</p>	<input type="checkbox"/> Not Applicable (justification required)
7.8.3	<p>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>		<p>Palmeras de los Andes operates an effluent treatment system composed of 12 lagoons with a total capacity of 19,182 m³, structured in three sequential phases: anaerobic, facultative, and aerobic. This phased approach allows sufficient residence time for the degradation of organic matter, ensuring compliance with environmental regulations.</p> <p>Effluent monitoring conducted in April 2025 confirmed that discharge parameters remain within the limits established by national standards.</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)

7.8.4	Mill water use per tonne of FFB is monitored and recorded.		Palmeras de los Andes maintains daily, monthly, and annual records of water use and fruit processing. In 2024, the company consumed 143,700 m ³ of water to process 158,728 tonnes of fresh fruit bunches (FFB), averaging 1.13 m ³ /MT FFB. From January to June 2025, water consumption was 73,268 m ³ for 79,534 tonnes of FFB, averaging 0.94 m ³ /MT FFB.	<input checked="" type="checkbox"/> 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.		<ul style="list-style-type: none"> The company has implemented a Fossil Fuel Efficiency, Renewable Energy Optimization, and Greenhouse Gas Reduction Plan that integrates multiple actions to improve energy performance and sustainability. Measures include upgrading motors in key areas of the oil mill, establishing a control room, conducting power quality analyses, and maintaining transformers and capacitor banks. Boiler systems have been partially replaced and improved to enhance combustion and safety, while gas ducts and chimneys were upgraded for better efficiency. New technologies such as raquis presses for biomass oil recovery, automation of sterilization 	<input checked="" type="checkbox"/> 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>cycles, and expansion of stalk pressing capacity have been introduced to optimize energy use. Cogeneration with biomass supports plant processes, complemented by solar panel installations and preventive maintenance of generators. Records show significant fossil fuel consumption in plantations and the oil mill, alongside electricity use from the national grid, influenced by past energy crises. Additionally, a project to capture biogas from oil mill effluents demonstrates the company's commitment to renewable energy and emissions reduction</p>	
<p>Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions</p>				
7.10.1 (C)	<p>GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.</p>		<p>The company has a Fossil Fuel Efficiency, Renewable Energy Optimization and Greenhouse Gas Reduction Plan, version 2025, which has been monitored through the Palm GHG calculator and publicly reported on the company's website https://grupodanec.com.ec/sostenibilidad/#certificaciones PDA section.</p> <p>Likewise, the company keeps records of processed fruit, CPO extraction, PK, plantations, energy consumption,</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>fertilisers, fuel consumption, compost use, and POME generation, which are monitored using the Palm GHG calculator.</p> <p>Among the actions developed to minimize greenhouse gases are:</p> <ul style="list-style-type: none"> • Self-generation of electricity • Mechanical maintenance • Oil mill fuel consumption • Plantation fuel consumption • Electricity consumption in oil mill • Biomass consumption • Solar panels 	
7.10.2 (C)	Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).		Not Applicable. The company has no new plantations.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		The company has identified key sources of pollution at both the oil mill and plantations, with boilers, generators, and effluents being the most impactful. These sources are monitored biannually to ensure compliance with environmental regulations.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<ul style="list-style-type: none"> • Atmospheric Emissions Monitoring • Water Quality Monitoring <p>All results fall within the permissible limits established by Ministerial Agreement No. 097-A, TULSMA Book VI, Annex 1: Environmental Quality and Effluent Discharge Standards (Table 9: Freshwater Discharge Limits) and Annex 3: Air Emission Standards from Fixed Sources</p>	
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Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.				
7.11.1 (C)	Land for new planting or replanting is not prepared by burning.		Danec Agroindustrial Group prohibits burning for land preparation or waste disposal. Field inspections and staff interviews confirm no use of fire for new planting or replanting.	<input checked="" type="checkbox"/> 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.		Palmeras de los Andes has an Emergency and Contingency Plan updated in June 2025. It covers fire risk identification using a risk matrix, damage and loss estimates, preventive measures, available resources for fire prevention and control, maintenance procedures, communication protocols, and emergency response actions including a fire brigade. Records include fire extinguisher inspections in 2024 and 2025, fire brigade training in October 2024, and fire drill reports from late 2024 and early 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)
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		There is evidence of deficiencies in the scope of the actions carried out in fire prevention and control measures with all adjacent stakeholders.	<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>PROCEDURAL NOTE for 7.12</p> <p>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.</p> <p>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.</p> <p>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).</p> <p>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.</p> <p>Criteria 7.12:</p> <p>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>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>DANEC S.A. commissioned a Land Use Change/Cover Analysis (LUCA) in 2016, approved by RSPO in 2017, covering 30,222 ha across four plantations. For the PDA area (Murrin, Quinindé, San Lorenzo), land clearing was assessed per RSPO periods. Murrin cleared 15.4 ha, San Lorenzo 206 ha, and Quinindé had no clearance, resulting in corresponding Final Compensation Liabilities. Additionally, a 2016 High Conservation Value (HCV) study by BioAp covered 30,820.92 ha, including San Lorenzo</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)



			(7,901 ha) and Quinindé–Murrin (7,378.3 ha).	
7.12.2 (C)	<p>HCVs, HCS forests and other conservation areas are identified as follows:</p> <p>a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.</p>		<p>The High Conservation Value (HCV) study, prepared by BioAp in April 2016, covered 30,820.92 ha across plantations in San Lorenzo (7,901 ha) and Quinindé–Murrin (7,378.3 ha).</p> <p>Biotic Component: Previous regional studies were reviewed to identify flora and fauna potentially present, filtered by ecological and environmental conditions. The study area lies within two biodiversity hotspots: the Andes Hotspot and the Tumbes-Chocó-Magdalena Hotspot, both globally significant for endemic species.</p> <p>Social Component: Analysis focused on community participation (surveys, interviews, observations), ethnic cultures, and archaeological heritage.</p> <p>HCV Identification:</p> <p>- HCV 1: Present in San Lorenzo, near La Chiquita Wildlife Refuge and Cayapas-Mataje Ecological Reserve (RAMSAR site). 108 rare, threatened, or protected species were recorded.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			<ul style="list-style-type: none"> - HCV 2: Present, including Mangrove Forests (San Lorenzo) and Very Humid Tropical Forest of Chocó. - HCV 3: Present, with threatened ecosystems such as the Mangrove Forest of Equatorial Chocó (San Lorenzo). - HCV 4: Present, covering rivers in Quinindé (Blanco, Guayllabamba, Canandé), vulnerable terrain in Murrín, and tributaries in San Lorenzo (Mataje River, Najurungo Estuary, El Natal Estuary, Quebrada Chiquita). - HCV 5: Present, including rivers and mangroves in San Lorenzo (Najurungo, Mataje, Nadadero, Cayapas-Mataje) and recreational/fishing areas in Quinindé (Guayllabamba, Sábalo, Canandé, Blanco, Corremonito, Pámbula). - HCV 6: Potential, with archaeological evidence in Quinindé (pottery shards at Corremon/Pueblo Nuevo, Unión y Progreso, Simón Bolívar) and nearby sites (Las Golondrinas, Buenos Aires, Peñas Blancas). The Chachis community (Naranjal, Canandé River) was also identified. No archaeological evidence was found in San Lorenzo. 	
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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.		Not applicable. All plantations are prior to November 15, 2018, and consequently, an HCV-HCSA assessment is not required.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.12.3 (C)	<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</p>		<p>The High Conservation Value (HCV) study identified strategic areas for neighboring communities related to fishing, recreation, and tourism, though no customary rights were found within company properties, as confirmed through external consultations.</p> <p>Quinindé:</p> <ul style="list-style-type: none"> - HCV 5 was established as a source of protein for local populations. - The Canandé, Sábalo, Guayllabamba, Blanco, Pámbula, and Corremonito rivers were recognized as recreational and scenic sites. - The Blanco River (La Marujita sector) hosts species such as turtles, sábalo, tilapia, guña, guacuco, and crabs, while Pámbula and Corremonito rivers provide recreational areas for communities and tourism. <p>San Lorenzo:</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)

	and HCV requirements.		<ul style="list-style-type: none"> - The Mataje River, forming the border with Colombia, is HCV 5 due to its fish supply and role as a transport route in flood-prone areas. - The Mataje-Cayapas estuary provides mangrove resources (fish, shells, mollusks) for communities in San Lorenzo and San Antonio. - The Najurungo River (Calderón parish) supplies fish for rural communities. - The Nadadero River supports crabs, shells, and pianguas, contributing to food resources for La Cadena. 	
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are		<p>The High Conservation Value (HCV) study conducted for the plantations of Palmeras de los Andes S.A. and Palmeras del Ecuador S.A. confirmed the presence of HCV categories 1–5 and identified HCV 6 as potential, validated through archaeological assessments. To address these findings, an integrated management and monitoring plan was updated in 2024 and tailored to each plantation. This plan applies to the San Lorenzo, Murrin, and PDAQ plantations for the 2024–2025 period.</p> <p>Stakeholder consultations, including dialogue with local communities and institutions, played a central role in identifying and confirming conservation</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>identified).</p>		<p>values. These discussions emphasized the importance of protecting water bodies and forested areas, leading to the division of the plantations into three zones and shaping management recommendations. As a result, measures such as water resource management, reforestation with native species, and broader landscape conservation strategies were implemented, supported by continuous monitoring and active stakeholder participation.</p> <p>Key management actions include strict policies prohibiting hunting, fishing, and deforestation, as well as the reduction and elimination of IA and IB agrochemical use. Additional measures involve forest enrichment, protection of waterways, monitoring of rare, threatened, and protected species, water quality assessments, comprehensive waste management, and control of discharges into water resources. Training and outreach programs for workers and local communities further reinforce these conservation efforts.</p> <p>At San Lorenzo, monitoring in 2025 covered water, soil, air, and effluents, with revegetation exceeding 10,000</p>
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			<p>plants across 2024–2025. Wildlife records and awareness activities, including a photography contest and training sessions, reinforced conservation.</p> <p>At Quinindé, fenced archaeological sites and water protection zones were maintained. Wildlife records declined from 18 in 2024 to three in 2025, while worker and community training emphasized species protection and bans on hunting, logging, and fishing.</p> <p>At Murrin, monitoring recorded fauna and flora sightings, with three photographic entries in 2025. Training for workers and communities focused on rare species, water conservation, and archaeological protection.</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 High Conservation Value (HCV) study identified strategic areas for neighboring communities related to fishing, recreation, and tourism, though no customary rights were found within company properties, as confirmed through external consultations.</p> <p>Visits to the plantations reveal no evidence of damage to HCVs or reduction in the rights of local communities over identified HCVs.</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>Quinindé:</p> <ul style="list-style-type: none"> - HCV 5 was established as a source of protein for local populations. - The Canandé, Sábalo, Guayllabamba, Blanco, Pámbula, and Corremonito rivers were recognized as recreational and scenic sites. - The Blanco River (La Marujita sector) hosts species such as turtles, sábalo, tilapia, guaña, guacuco, and crabs, while Pámbula and Corremonito rivers provide recreational areas for communities and tourism. <p>San Lorenzo:</p> <ul style="list-style-type: none"> - The Mataje River, forming the border with Colombia, is HCV 5 due to its fish supply and role as a transport route in flood-prone areas. - The Mataje-Cayapas estuary provides mangrove resources (fish, shells, mollusks) for communities in San Lorenzo and San Antonio. - The Najurungo River (Calderón parish) supplies fish for rural communities. - The Nadadero River supports crabs, shells, and pianguas, contributing to food resources for La Cadena. 	
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<p>7.12.6</p>	<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>The PDA areas in San Lorenzo are located close to the La Chiquita Wildlife Refuge and less than two kilometers from the Cayapas-Mataje Ecological Reserve. Surveys have documented 108 rare, threatened, or protected fauna species. Flora studies recorded 23 species across 11 families and 20 genera, with four palm species exclusive to Amazonian and coastal biomes.</p> <p>To safeguard these values, the company has implemented a Conservation Management Plan for RTE species within PDA palm plantations, aligned with High Conservation Value studies. The plan includes native reforestation, protective buffer zones, signage prohibiting extractive activities, and systematic fauna monitoring through sightings, camera traps, and training. Protection Zones and specific procedures for camera trap use reinforce these strategies. At the San Lorenzo plantation, actions include bird rescues, protective signage, and revegetation efforts totaling 4,255 individuals in 2024 and 5,957 in 2025. Wildlife records confirmed six species in 2025, while additional initiatives involved a wildlife photography contest, community training in six localities, and worker training programs. In Quinindé, fauna and flora sightings were documented, with 18 wildlife records in 2024 and three in 2025. Worker training</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>on environmental management and AVC plans took place in early 2025, complemented by community sessions focused on RTE species, water conservation, and prohibitions on hunting, logging, and fishing. Tours also highlighted water protection areas. At the Murrin Corporation plantation, three wildlife records were noted in 2025, alongside worker training on HCV plans and community sessions addressing RTE species, water sources, archaeological remains, and extractive prohibitions.</p> <p>The company's Sustainability Policy requires reporting any impact on high conservation values to authorities for protective action. Internally, the company trains its workforce and engages communities to raise awareness of conservation priorities. Illegal hunting is strictly prohibited within plantations and reserves, and any violation by workers is subject to disciplinary measures under the code of conduct.</p>	
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7.12.7	<p>The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.</p>		<p>The company has implemented Integrated Management Plans to maintain and protect Areas of High Conservation Value (HCVs) in San Lorenzo, Quinindé, and Murrin Corporation plantations for 2024 and 2025. The latest performance feedback from 2025 shows that these plans compile all activities and follow-up measures for each identified AVC. Supporting procedures include revegetation of permanent protection zones, use of camera traps, and management of archaeological remains.</p> <p>Environmental Monitoring</p> <p>One of the key indicators of ecosystem protection is monitoring aquatic macroinvertebrates and ichthyofauna. In San Lorenzo, monitoring in June 2025 showed a slight decrease in morphospecies but a slight increase in abundance, indicating that water bodies maintain favorable ecological conditions for diverse aquatic and terrestrial communities. In Quinindé, richness and abundance of macroinvertebrates decreased compared to 2024, likely due to environmental conditions during sampling. At Murrin Corporation, water quality trends between 2017 and 2025 showed improvement in one site,</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>moving from doubtful to good conditions since 2019, while another site remained stable at acceptable levels. Seasonal transitions in 2024 and 2025 contributed to stable water quality, reducing ecosystem pressure and supporting aquatic biodiversity.</p> <p>San Lorenzo Plantation: Activities included bird rescues, signage prohibiting logging, burning, hunting, or fishing, and revegetation efforts with 4,255 individuals in 2024 and 5,957 in 2025. Forest species were donated to the community in May 2025, and surveys confirmed water protection areas. Wildlife monitoring documented six species in 2025. Additional initiatives included a wildlife photography contest, community training sessions in six localities in June 2025, and worker training programs in June–July 2025. Environmental monitoring of water, effluents, soil, and air quality was conducted, along with verification of septic tank conditions.</p> <p>Quinindé Plantation: An archaeological diagnosis in 2017 revealed two potential sites, one with</p>	
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			<p>strong evidence of remains, which are now demarcated and fenced, with only harvesting activities permitted. Records of fauna and flora sightings were maintained, with 18 wildlife records in 2024 and three in 2025. Worker training on environmental management and HCV plans was conducted in early 2025, while community training in four localities between May and June 2025 emphasized RAP species, water conservation, and prohibitions on extractive activities. Tours highlighted water protection areas.</p> <p>Murrin Corporation Plantation:</p> <p>Fauna and flora sightings were recorded, along with three wildlife records in 2025. Worker training on HCV plans was carried out in May 2025. Community training sessions in December 2024 and June 2025 addressed RAP species, water sources, archaeological remains, and prohibitions on hunting, logging, fishing, and burning</p>	
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<p>7.12.8 (C)</p>	<p>Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.</p>		<p>The organization developed a remediation and compensation plan based on HCV and LUCA studies, submitting Annex 9 to the RSPO on May 17, 2025. Compliance was verified through a field visit to “Bosque La Pantera” and review of RaCP documentation. The reserve was officially designated as a conservation and sustainable use area in April 2023, and subsequent studies in 2024 confirmed biodiversity monitoring, aquatic assessments, soil and water quality analysis, and critical habitat evaluations.</p> <p>During the visit, the area was found to be maintained by two forest rangers from the native community, with sampling plots established for ongoing studies. While deforestation pressures were observed in adjacent lands, no such activity was detected within the company-owned boundaries of Bosque La Pantera.</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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6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1	Good coordination of timing during the audit.
2	Very good document management system.
3	Staff availability to attend to the audit in a friendly manner
4	Knowledge demonstrated by workers during interviews.
5	Close communication with communities of influence.
6	The communities highlight the company as a strategic ally that supports their development.
7	Employment of women in operational activities on the farm.
8	Commitment to environmental compliance and care for protected areas.
9	Comprehensive waste management in the field



6.2 Non-conformities and opportunities for improvement

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	Major	Minor	Opportunities for Improvement	Total No Findings
Principle 1: Behave Ethically and Transparently	0	0	0	0
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	2.1.2 Major - upgraded Minor	0	0	1
Principle 3: Optimise productivity, efficiency, positive impacts and resilience (Includes IP and/or MB Module)	3.6.1 (C) 3.6.2 (C) 3.8.6 (C)	0	0	3
Principle 4: Respect Community and Human Rights and Deliver Benefits	4.2.3 Major - upgraded Minor	0	0	1
Principle 5: Support Smallholder Inclusion	0	0	0	0
Principle 6: Respect Workers Rights and Conditions	6.2.2 (C)	0	6.3.1 (C)	2
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	7.2.2 (C)	7.11.3	0	2
Certification Systems Document	0	0	0	0
Total	7	1	1	9





7. Nonconformity(ies) Issue in this Audit

Indicator Number	2.1.2
Nonconformity Number	1
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	04/08/2025
Nonconformity Issued To <i>(when more than one site/member):</i>	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	P&C2018 IN ECUADOR 2021 2.1.2 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 labor contractors.
Nonconformity Statement: The Certification Unit did not present evidence of due legal diligence regarding compliance with labor regulations by some of the third parties contracted.	
Evidence: During the document review, the application of legal due diligence measures was verified by the following service providers: Macias Talbot Renato Manuel, responsible for food service at the Villas Dining Hall, located on the Quinindé plantation, where three workers are currently employed. During the documentary verification, the individual payment records for the months of April, May, and June 2025 for the three workers were validated, confirming the payment of the basic salary. However, no evidence was presented to support the payment of night shift premiums to the workers, taking into account that, according to the information provided by the contractor, one worker works from 11 a.m. to 8 p.m., with one hour for meals, which generates one hour of night shift premium from 7 p.m. to 8 p.m.; and one worker works from 5 a.m. to 2 p.m., with one hour for meals, which generates one hour of night shift premium from 5 a.m. to 6 a.m., requiring payment of a 25% night shift premium, taking into account the provisions of Article 49 of the Labor Code: "Night shift. - Night work, understood as work performed between 7:00 p.m. and 6:00 a.m. the following day, may have the same duration and shall entitle the worker to the same remuneration as daytime work, increased by twenty-five percent." Additionally, in the evaluation of service providers, carried out using form SEP01R03 on June 21, 2025, it is evident that the evaluation of industrial safety requirements has a compliance rating of	



70%. However, it is not possible to determine what this rating corresponds to, what the pending requirements are, or what actions have been implemented by the contractor to ensure compliance.

* Compañía de Transporte Pesado Delgado Palma S.A., contractor for personnel transportation services at the Quinindé plantation. During the document verification, it was found that:

- The contractor has RUC No. 0891741146001 dated 11-07-2023, updated on 08-15-20219, but this does not include personnel transportation.
- The driver with identification number 0801825498 has a driver's license with an expiration date of 12-02-2030, but it does not include a permit for passenger or cargo transport.

Transporte Concordia S.A -TRANSCONES: it was found that there was no evidence of social security payments for the driver of vehicle TCU0162 for the period from November 2024 to April 2025, and for the driver of vehicle XBV0714 for the period from November 2024 to February 2025.

- For personnel transport vehicles, vehicle EBA4288, there is no evidence of the date of refilling and maintenance of the fire extinguisher.

Evidence:

- Food Service Contract.
- Individual payment records for June, May, and April 2025 for cafeteria workers.
- Interview with food contractor.
- Service Provider Evaluation Form code SEP01R03.

<p>Root Cause Analysis</p>	<p>Service providers operate under different working arrangements, which are accepted by workers. However, the provider only sets a base salary without keeping a physical record of hours worked. As a result, there is no schedule determining the working hours of food service staff.</p> <p>Furthermore, the supplier's rating within the SEP01000 procedure is not based on the organization's legal framework, so no analysis of the risk of legal non-compliance was performed. Nor was it evaluated in accordance with the applicable legal requirements, due to the lack of knowledge of the control manager, which means that this rating does not take into account all the legal aspects established in the contract.</p>
<p>Correction(s)</p>	<ol style="list-style-type: none"> 1. Adjust checklist SEP01R03 to verify corrections to detected findings, including follow-up actions for detected failures 2. Request carrier to obtain missing documents and assign compliance times 3. Driver must complete course to obtain passenger transport license 4. Physically verify carriers' social security payments 5. Training in contract types and overtime control for suppliers; after the evaluation, an assessment of the knowledge acquired will be carried out 6. Development of physical or digital attendance control for monitoring overtime or supplementary hours worked by contractors' employees. <p>Correct the equipment and maintenance of fire extinguishers in personnel transport vehicles.</p>
<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<ol style="list-style-type: none"> 1. Implementation of work shifts for cafeterias with training for managers on compliance and recording of overtime



	<p>hours and subsequent payment as appropriate</p> <p>2. Dissemination of due diligence to the areas responsible for the administration of service contracts</p> <p>3. Review of legal requirements by contractors and their employees, applying for the SEP01R03 checklist including all elements of legal compliance (this includes work shifts and overtime pay). This review is conducted quarterly by each area in charge of the service, and the results are communicated to the supplier for action</p> <p>4. Incorporate due diligence for the inclusion or change of transport personnel</p> <p>5. Monthly verification of legal compliance by suppliers by the Administration. Verification by Quality Management is carried out every six months as part of the Internal Audit of the Quality Management System to evaluate the due diligence procedure and follow up on corrective actions using the corresponding internal procedure.</p> <p>6. Implementation of a monthly personnel transport compliance checklist (Record SIP01R17).</p>
Date of Response	17/11/2025
Audit Team Conclusion (including any evidence reviewed)	<p>The certification unit presented evidence of the implementation of corrections and corrective actions, which were reviewed:</p> <ul style="list-style-type: none"> -A record of compliance verification for food service provider Renato Manuel is presented, carried out on 10/27/2025, document "Service provider rating" (code: SEP01R03), which includes spaces to record non-compliance, proposed dates for corrections, follow-up date, and status (closed/open). -Change of personnel transport company from Compañía de Transporte Pesado Delgado Palma S.A. to Apolguaña, presenting RUT #0891745265001 with economic activity H49220501 – "School bus and employee transport bus service." -For the driver related to the non-compliance, proof of ongoing registration for a validated type E professional license is presented, issued by the training school for professional drivers. - Proof of affiliation and payment to the Ecuadorian social security institute is presented for the months of December and November 2024, January, February, March, April, May, June, July, August, and September 2025. - A record of training provided to food service provider "Macias Talbot" on 10/27/2025 on types of contracts and overtime control is presented, document "Attendance record for stakeholder meetings" (code: SCP14R01) and "training evaluation" (no code). - Photographic evidence of the installation of a fingerprint clock for controlling entry and exit is presented, along with the document "attendance record" where the time of entry and exit of workers is recorded. - Document "Purchase order #25002117 dated: 10/28/2025" was presented for the maintenance of 51 fire extinguishers and photographic evidence of the fire



	<p>extinguishers showing maintenance cards identifying the month in which the maintenance was performed.</p> <p>-A document entitled "Work shifts" (without a code, dated October 2025) was presented, establishing the work shifts for the employees of the service provider "Macias Talbot Renato Manuel." The shifts established demonstrate compliance with local legislation. photographic evidence of the implementation of biometric control, record of hours worked for the month of October and the first half of November, pay slips, and evidence of bank deposits, which demonstrate compliance with local legislation on overtime payments.</p> <p>- Training record on procedure SEP01000 on due diligence of contracted parties, issued on 10/22/2025, document "Training attendance record" (code: RHP28R01)</p> <p>- Document "Service provider qualification" (code: SEP01R03) for supplier Caicedo Mina dated 10/21/2025, subcontractor Garcia Sanchez dated 10/21/2025, and contractor Alcivar Solis dated 10/21/2025, which records these contractors' compliance with applicable legal requirements.</p> <p>- The document "Contract Control" (no code) is presented, which tracks compliance with applicable requirements such as contract start and end dates, renewal dates, registration validity, license validity, vehicle technical inspection, industrial safety inspection, operating permit, legal representative, and names of drivers.</p> <p>-The document "transport vehicle safety inspection" (code: SIP01R17) is submitted, carried out on 7 vehicles.</p>
<p>Status of Nonconformity</p>	<p><input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open</p>
<p>Date of Closure:</p>	<p>21/11/2025 Remarks: This NC was closed after 90 days, resulting in the suspension of the certificate.</p>



Indicator Number	3.6.1
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	04/08/2025
Nonconformity Issued To (<i>when more than one site/member</i>): Palmeras De Los Andes San Lorenzo	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	P&C2018 IN ECUADOR 2021 3.6.1(C) All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.
Nonconformity Statement: Not all operations have been assessed for risk to identify health and safety issues.	
Evidence: The organization has the document "PDA SL Risk Matrix," code SIP01R02, updated on March 22, 2024. However, it was observed that the following risks and hazards are not identified at the extraction plant: - Driver position – Unidentified hazard: fuel transport (gasoline). - Warehouse Worker Position – Unidentified Hazard: handling of chemicals and agrochemicals. - Mechanic Position – Lathe Operator – Unidentified Risk: mechanical crushing. - Sterilization Position – Unidentified Risk: burns from contact with steam. The aforementioned risks and hazards were identified during the tour of the San Lorenzo extraction plant, as well as through interviews with some workers during the assessment. Evidence: - "PDA SL Risk Matrix," code SIP01R02, updated on March 22, 2024 - Interview with workers - Visual inspection.	
Root Cause Analysis	According to paragraph 28 of Article 003 of Executive Decree 255, issued in May 2024, occupational risk assessment is the process of estimating the magnitude of those risks inherent in work activities that cannot be avoided. As a result, not all jobs in the plantation and extraction areas are assessed, as the initial assessment per job is omitted and only the subsequent or residual risk



	<p>assessment is retained.</p> <p>Furthermore, although Ecuadorian regulations establish that the risk matrix must be reviewed every two years, this frequency is insufficient. Currently, the matrix is outdated and lacks standardization, which prevents a comprehensive and accurate assessment from being carried out.</p> <p>Added to this is the absence of specific checklists for each area, which makes it difficult to identify hazards in the field and significantly limits the effectiveness of industrial safety management. Therefore, in conclusion, the occupational risk matrix was focused on compliance with legal requirements, which did not address risks during that period and did not respond in a timely manner to process changes.</p>
Correction(s)	<ol style="list-style-type: none"> 1. Conduct an on-site inspection guide for workplace risks to apply risk assessment in the field within the Health and Safety monitoring program, as well as when there are changes in processes or personnel, or when fatalities occur. 2. Define a standard risk matrix for Plantation and Extraction, the criteria for defining the matrix is based on GTC 45 of Colombia. For the identification of hazards, stakeholders such as managers, supervisors, and workers are taken into account.
Corrective Action Implemented <i>(including any evidence submitted)</i>	<ol style="list-style-type: none"> 1. Quarterly meeting of the industrial safety area for continuous improvement and standardization of criteria for all units and risk analysis 2. Update procedure SIP01000 to include an annual review of matrix SIP01R02, also including the modification criteria defined above, and provide training to employees by OHS. If an update is required based on possible new risks, the PPE matrix will be updated.
Date of Response	01/11/2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>The certification unit presented evidence of the implementation of corrections and corrective actions, which were reviewed:</p> <p>The “Hazard Identification Sheet” (code: SIP01R57) is presented, a document that specifies the guidelines for identifying hazards in the workplace.</p> <p>The document “Risk Matrix” (code: SIP01R02) is presented, identifying the risks associated with fuel transport activities for drivers, chemical handling for warehouse workers, mechanical crushing for lathe operators, and burns from steam or hot liquids for sterilization activities. The matrix includes an assessment of the probability and impact of each risk, as well as preventive and corrective measures. The “Hazard Identification Sheet” (code: SIP01R57) is presented.</p>



	<p>The document “Industrial Safety Planning 2025” (code: SIP01R09) is presented, identifying the schedule of health and safety meetings and evidence of the planned meeting held on 10/23/2025, document "Meeting Minutes – update of procedure SIP-01000" (no code) is presented, covering topics such as risk identification, procedure updates, definition of criteria for updating the risk assessment matrix, review of the risk identification field sheet, and update of the PPE matrix and procedures.</p> <p>Document “Industrial safety procedure” (code: SIP01000 updated on 10/29/2025) section 5.3.1 is presented. Identification, measurement, assessment, and control of risk factors, section E – Risk matrix, defines the annual review of the risk assessment. In addition, training is provided to managers and supervisors on “health and safety awareness, roles, and responsibilities,” given on 10/28/2025.</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	01/11/2025

Indicator Number	3.6.2
Nonconformity Number	3
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	04/08/2025
Nonconformity Issued To <i>(when more than one site/member):</i>	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	P&C2018 IN ECUADOR 2021



	3.6.2 (C) The effectiveness of the H&S plan to address health and safety risks to people are monitored
<p>Nonconformity Statement: Deficiencies in the monitoring of the health and safety system are evident.</p>	
<p>Evidence: The certification unit has a health and safety system monitoring program called “Industrial Safety Planning 2024 and 2025” (code: SIP01R09, undated), which defines inspections of tools, PPE use, warehouses, facilities, and transport vehicles. However, the following deviations were observed:</p> <ul style="list-style-type: none"> - During 2024 and 2025, inspections of tools used in “manual maintenance” activities were carried out on 11/06/2024, 11/27/2024, and 05/06/2025. However, no inspections were carried out on tools used in other areas of activity such as pollination, fertilization, pesticide application, pruning, or harvesting at the San Lorenzo plantation. - During the inspection of mule facilities and housing on October 15, 2024, and January 7, 2025, situations such as doors in poor condition, damaged gas tanks, no evidence of chlorine available for human consumption, damaged floors, lack of signage, no animal feces had been collected, and cleaning failures. However, no actions were recorded to correct the deviations identified at the San Lorenzo plantation and Mulerías 4 and 5 facilities. - In the inspections of warehouses at the San Lorenzo plantation, the following was recorded on 05/14/2024 for the hazardous waste warehouse: emergency shower without water outlet and missing gutters, for the chemical storage room of the laboratory inspected on 07/03/2025, a lack of cleanliness is recorded, for the pump and tool storage room inspected on 05/15/2025, reused containers without labels or signs are recorded, however, the actions taken to correct the identified deviations are not recorded. - For the Quinindé plantation, an infrastructure inspection carried out in June 2025 identified La Quinta (code V14) as being in “fair condition, second floor unusable”; however, no actions taken to correct the identified deviations were recorded. - At the Murrin plantation, workers responsible for pesticide application have an area for washing and storing PPE. However, the boots used during application are not stored in this area and workers take them home. - There is no adequate control of first aid kit inventories in the field, as evidenced by the fact that the “first aid kit consumption” record (without code) is not filled out when items from the first aid kit are used at the San Lorenzo plantation. <p>The existence of a chemical storage warehouse at the extraction plant was verified, which presents conditions that compromise safety criteria, including:</p> <ul style="list-style-type: none"> ● Presence of water leaks (drips) that have generated rust leachate from the metal roof tiles. ● Joint storage of explosive, corrosive, and toxic products, without regard for technical compatibility criteria. ● Lack of knowledge on the part of the warehouse manager regarding the safety data sheets (SDS) for the stored products, which represents an operational and emergency response risk. <p>Evidence</p> <ul style="list-style-type: none"> -Record “Warehouse checklist” (code: SCP06R12, undated). -Record “General Mulerías Checklist” (code: SCP06R12, undated). -Record “Semi-annual Infrastructure Inspection” (code: MTP02R08, undated) -Inspection of facilities. -Record “First aid kit consumption” (no code) -Interviews with workers. 	



<p>Root Cause Analysis</p>	<p>There is a lack of safety culture among staff, stemming from the limited ownership of the issue by process managers, who do not ensure effective compliance with industrial safety-related activities. Maintenance planning is also ineffective, as there is no staff specifically assigned to infrastructure maintenance, which is exacerbated by a limited budget for this purpose.</p> <p>As a result, the closure and follow-up of findings and corrective actions lack effectiveness and are not sustained over time. In addition, the current checklists group together requirements from different areas (Quality, Safety, and Environment), which makes them extensive and hinders the performance of in-depth inspections. This leads to non-compliance in the execution of the industrial safety plan.</p>
<p>Correction(s)</p>	<ol style="list-style-type: none"> 1. Periodic (monthly) updating of the matrix of unsafe acts and conditions, with the findings of the inspections, thus monitoring compliance with the proposed corrective actions. 2. Raise awareness of the roles and responsibilities of process managers with regard to risks and safety at work. 3. Complete the inspection of tools in the remaining areas based on checklist SIP01R09 in areas such as: pollination, fertilization, pesticide application, pruning, or harvesting at the San Lorenzo plantation. 4. Correct the findings of Mulería 4 and 5 based on what was identified in the inspections on October 15, 2024, and January 7, 2025. 5. Designation of a storage area for chemical application personnel boots in Murrin, training of workers who use agrochemicals to prevent contamination by PPE in other areas outside the workplace 6. Relocation of La Quinta personnel to areas already intervened for infrastructure improvement within the same block 7. Correction of findings at the San Lorenzo warehouses based on what was found during inspections on May 14, 2024, July 3, 2025, and May 15, 2025 8. Provide training to mule drivers or first aid kit managers in San Lorenzo so that they can carry out inventory control checks on first aid kits <p>Correction of findings identified in the chemical warehouse of the San Lorenzo extraction plant, including roof repairs, compatibility checks and compliance, and delivery of safety data sheets with corresponding training for warehouse staff</p>
<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<ol style="list-style-type: none"> 1. Delivery of the acceptance and satisfaction certificate for the work, including information relating to Health and Safety, verifying that the delivery conditions are safe. 2. Review of checklists to standardize evaluation criteria within OHS requirements and define an implementation schedule that includes the review of all areas and processes of the organization. This review is included in the OHS schedule. 3. Include Health and Safety awareness training focused on Managers and Supervisors in the company's Training Program



	<p>4. Training for storage area personnel on Safety Data Sheets and comprehensive chemical management Train Medical Dispensary personnel to comply with monthly first aid kit checks, including inventory control</p>
<p>Date of Response</p>	<p>01/11/2025</p>
<p>Audit Team Conclusion <i>(including any evidence reviewed)</i></p>	<p>The certification unit presented evidence of the implementation of corrections and corrective actions, which were reviewed:</p> <p>The document "Record of Substandard Actions and Conditions" (code: SIP01R30) is presented, recording the area, the conditions detected, photographs, cause, consequence, corrective measure, date of compliance, preventive measure, and person responsible. Evidence is provided of training for managers and supervisors on "health and safety awareness, roles, and responsibilities" given on 10/28/2025.</p> <p>The document "Inspection Checklist - Tools" (no code) is presented, which records the inspection of the condition of tools for harvesting and pruning, pollination, and plant health (pesticide application).</p> <p>A "general stable checklist" (code: SCP06R12) is presented, identifying the status as "corrected" for the deviations identified.</p> <p>Photographic evidence of the adequacy of gas cylinder storage with its respective identification.</p> <p>Photographic evidence of the adequacy of doors in poor condition in stable #4 is presented.</p> <p>Photographic evidence of the adequacy of shower drains.</p> <p>Photographic evidence of the installation of missing signs, such as the identification of septic tanks.</p> <p>Photographic evidence of the area set up for the storage of boots contaminated with pesticides and their respective signage.</p> <p>Training was provided to personnel on "Do not take-home boots used in pesticide application, risks, and prevention" on 10/22/2025, document "Training attendance record." (code: RHP28R01)</p> <p>Photographic evidence is presented on the adequacy of the emergency shower in the hazardous waste storage warehouse and a record of training for workers on the use of this facility, given on 10/29/2025.</p> <p>The document "warehouse checklist" (code: SCP06R12) is presented, which records the general condition of the laboratory's chemical storage warehouses, palm kernel cake warehouse, and supplies warehouse as "compliant."</p> <p>Training on the correct use of first aid kit supplies and records, given on 10/24/2025, is presented and recorded in the document "Training attendance record" (code: RHP28R01).</p> <p>Photographic evidence of the adequacy of the roof of the chemical storage warehouse, "general warehouse checklist" (code: SCP06R12) where chemical storage is recorded according to compatibility criteria, training was provided on chemical compatibility tables, interpretation of safety data sheets, chemical storage, and interpretation of</p>



	<p>pictograms on 10/27/2025.</p> <p>A certificate of acceptance and satisfaction of civil works and maintenance is presented, dated October 29, 2025.</p> <p>A document entitled "General Plantation Checklist" (code: SCP06R12) is presented, which includes all aspects to be verified during inspections carried out as part of the health and safety program monitoring.</p> <p>A health and safety inspection schedule (no code) is submitted.</p> <p>The "2025 annual training and education program" (code: RHP01R07, update date: October 2025) is presented, which includes managers and supervisors in the topics "Health and Safety Awareness" and "Awareness of the roles and responsibilities of process managers with regard to risks and safety at work."</p> <p>Training on chemical compatibility tables, interpretation of safety data sheets, chemical storage, and interpretation of pictograms conducted on 10/27/2025</p> <p>Training on "first aid kit control instructions SIP01116 and dissemination of guidelines for complying with monthly first aid kit checks, including inventory control." Held on October 24, 2025.</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	01/11/2025

Indicator Number	3.8.6
Nonconformity Number	4
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	04/08/2025
Nonconformity Issued To (<i>when more than one site/member</i>): Palmeras De Los Andes San Lorenzo	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input type="checkbox"/> Off-site
Standard Reference	P&C2018 IN ECUADOR 2021 3.8.6 (C) Internal Audit



	<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>Nonconformity Statement: The internal audit report does not show that all requirements for the RSPO Supply Chain of the extraction plant have been validated.</p>	
<p>Evidence: During the document verification, a document entitled “<i>INTERNAL AUDIT REPORT</i>” with code SCP06R04 was found, corresponding to the P&C RSPO Supply Chain audit carried out on November 28 and 29, 2024, at the Palmeras de los Andes extraction plant. However, this report does not show the evaluation of all the requirements established by the RSPO standard applicable to the extraction plant's Supply Chain and the RSPO Rules for Communications and Commercial Claims. Evidence: Internal Audit Report, code SCP06R04</p>	
<p>Root Cause Analysis</p>	<p>At the system management level, the procedure for planning, executing, and following up on internal audits SCP06000 was not followed to ensure full compliance and knowledge transfer. Therefore, the internal audit process was not documented or standardized, leading to incomplete execution and dependence on the knowledge of a single person. The person in charge of the internal audit (or the process) did not develop or use a tool to ensure full coverage of the requirements because they did not have a checklist or a detailed audit plan that included each clause of the standard, so the internal auditor did not review all the requirements of the standard.</p>
<p>Correction(s)</p>	<p>Conduct a new internal audit that focuses specifically on the requirements that were omitted from the previous report. Document this review with a new detailed report.</p>
<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<p>1. Create a comprehensive checklist containing each requirement of the RSPO Supply Chain Standard and Communications Rules. This checklist should be the mandatory tool for every internal audit. 2. Train key personnel in the use of the new checklist and the standardized audit procedure.</p>
<p>Date of Response</p>	<p>29/10/2025</p>



Audit Team Conclusion <i>(including any evidence reviewed)</i>	The certification unit conducted an internal audit and submitted the document "Opening and Closing Report" (code: SCP06R05) and "Audit Report" (code: SCP06R04). The internal audit was conducted on October 21, 2025. This report records the standard indicator, verified evidence such as SOP, production report, budgets, projections, extraction rates, among others area, person responsible, observations, and status (compliant, non-compliant, or not applicable). An internal audit program (code: SCP06R02) was submitted, which plans for one internal audit per year. Training was presented on 10/21/2025 on the supply chain for extractors, audit procedures, and the checklist to be used, document "Training Attendance Record" (code: RHP28R01).
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	31/10/2025

Indicator Number	4.2.3
Nonconformity Number	5
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	04/08/2025
Nonconformity Issued To <i>(when more than one site/member):</i>	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	P&C2018 IN ECUADOR 2021 The unit of certification keeps parties to grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.
Nonconformity Statement:	



Requests made by communities and addressed by the company are not being handled in accordance with the timeframes defined in the procedure.

Evidence:

The company has a mechanism for handling requests, complaints, and claims (PQR) from identified stakeholders, code SCP 07000, issued on January 6, 2015, and with a change date of January 11, 2024. This procedure establishes that the response time to requests is 15 days.

The document review revealed the following non-compliance issues:

San Lorenzo:

- Request submitted on November 11, 2024, and the company responded on December 18, 2024.
- Request submitted on November 12, 2024, and the company responded on December 18, 2024.
- Request submitted on November 18, 2024, and the company responded on December 18, 2024.
- Request submitted on November 19, 2024, and the company responded on December 18, 2024.

Quinindé:

- Request submitted on January 3, 2024, and the company responded on February 8, 2024.
- Request submitted on May 22, 2024, and the company responded on July 2, 2024.
- Request submitted on May 20, 2024, and the company responded on July 17, 2024.
- Request submitted on August 17, 2024, and the company responded on October 8, 2024.
- Request submitted on January 21, 2025, and the company responded on February 21, 2025.
- Request submitted on February 25, 2025, and the company responded on March 25, 2025.

Murrin Corporation:

- Request submitted on February 3, 2025, and the company responded on March 26, 2025.

Evidence:

- PDA SL Request Matrix
- PDAQ Request Matrix
- Murrin Corporation Request Matrix.

Root Cause Analysis

PQRS are not being managed in accordance with procedure SCP7000 because the person responsible for implementing the procedure does not have a full understanding of it. This has led to a flexible approach to handling requests, complaints, claims, and suggestions (PQRS) in the field.

Additionally, there is a gap between a conversation and a complaint, as the complaint was understood as a chat and was not perceived as a formal request, so the community leader did not communicate the complaint for recording.

Correction(s)

1. Comply with procedure SCP07000 when there are stakeholder PQRS.
2. Update and standardize the PQRS matrix to monitor and verify compliance with the procedure. Monitoring is carried out weekly by the community relations officer. This update must include completing all information from past PQRS.

Corrective Action Implemented
(including any evidence submitted)

Train those responsible for implementing the procedure in the actions and responsibilities to be carried out, taking into account all the methods of receiving PQRS indicated in the procedure, including weekly verification by the community liaison officer.



Date of Response	01/11/2023
Audit Team Conclusion <i>(including any evidence reviewed)</i>	<p>The certification unit presented evidence of the implementation of corrections and corrective actions, which were reviewed:</p> <p>The document “audit of procedure SCP07000” is presented, in which compliance with the handling of complaints and claims from communities was verified on October 29, 2025. The result of this internal audit was “compliant with the procedure.”</p> <p>The documents “PQRS Murrín Matrix,” “PQRS PDA SL Matrix,” and “PQRS PDAQ Matrix” are presented, which record the date of the request, the requester, the reason, the response date, the number of days for response, and a summary of the response given. Seven requests received from the communities were verified, with a response time of less than 15 days.</p> <p>The documents “Matriz PQRS Murrín,” “Matriz PQRS PDA SL,” and “Matriz PQRS PDAQ” are presented, recording the date of the request, the applicant, the reason, the response date, the number of days for response, and a summary of the response given. Seven requests received from the communities were verified, with a response time of less than 15 days.</p> <p>The certification unit submitted records of training conducted on the procedure for handling complaints and claims in San Lorenzo on October 28, 2025, Murrín on October 21, 2025, and Quinindé on October 22, 2025, document “Training attendance record” (code: RHP28R01).</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	01/11/2023



Indicator Number	6.2.2
Nonconformity Number	6
Nonconformity Category	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
Recurring Nonconformity	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Date of Nonconformity Issued	04/08/2025
Nonconformity Issued To (<i>when more than one site/member</i>):	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	P&C2018 IN ECUADOR 2021 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.
Nonconformity Statement: The employment documentation does not detail all the terms and conditions of employment.	
Evidence: During the review of employment contracts, labor agreements, and other documentation related to the working conditions of Palmeras de los Andes Quinindé and Murrin Corporation employees, the following was found: - The agricultural worker had piecework contracts that were terminated and then reinstated from July 15, 2008, to June 26, 2015. No written employment contracts were identified after this last date. According to information provided by the Talent and Culture department, the worker currently has a permanent employment contract. However, a document entitled "Addendum to the Employment Contract," dated February 3, 2025, was found, which describes the following: - FIRST – Background: On July 7, 2008, the parties signed a piecework employment contract. - SECOND – Contract amendment: The parties freely and voluntarily agree to amend clause five of the aforementioned contract. The above does not clearly establish whether the current contractual relationship corresponds to a piecework or indefinite contract, nor does it detail the worker's current working conditions. Additionally, the piecework employment contracts signed by the workers establish the following: <i>"PURPOSE: Under this principle and modality, which both parties freely and voluntarily agree to, Mr. (name of the worker), as a worker, undertakes to provide his lawful and personal services to his employer, Company XXX, to perform a specific, non-routine task in the company, which constitutes his WORK, as detailed in Annex One, which forms an integral and inseparable part of this contract."</i> A similar situation occurs in task-based employment contracts, which state:	



"OBJECT: Under this principle and modality, which both parties freely and voluntarily agree to, Mr. XXX, as a worker under the TASK modality, undertakes to provide his lawful and personal services to his employer, Company XXX, to perform a certain amount of work or tasks that are not customary in the company, which constitute his TASK, as indicated in Annex One, which forms an integral part of this contract."

However, the aforementioned Annex One includes all of the company's agricultural activities, covering both those that are unusual and those that are usual, without specifying which activities are specific to the company's line of business and which are unusual. This makes it impossible to clearly establish the specific activity to be performed by the worker, as well as the associated working conditions.

Evidence:

- Piecework employment contracts
- Task-based employment contracts
- Addendum to the employment contract

Root Cause Analysis

Ecuadorian labor regulations do not require permanent employment contracts to be formalized in writing. In this context, the last piecework contract signed by the worker with the company had a duration of 360 days, beginning on July 1, 2014, and ending on June 26, 2015. As no new contract was signed the following day, the employment relationship automatically became permanent. Although this type of contract was not formalized in writing, there was verbal communication in which it was clearly established to the worker that his employment relationship would be permanent. On the other hand, activities related to palm cultivation include various agricultural tasks, which are included in the contract. In this regard, the tasks described in Annex 1 of the contract correspond to ordinary functions within the company's usual operations. However, the document does not establish a clear distinction between ordinary and extraordinary activities.

Correction(s)

1. Adjustment of future contracts (Omit the unusual word that appears in clause three of the contract).
2. Individual notification is sent to staff clarifying clause three, explaining the term "unusual" and clarifying what is usual and unusual and the implications for the contractual relationship, leaving a signed record of the communication.
3. Individual notification is given to the applicable personnel, clarifying the concept of a permanent contract in compliance with applicable legislation, leaving a signed record of the communication.
4. Review or replacement of Annex 1, identifying usual and unusual activities as appropriate.
5. Mapping of personnel with contracts that include usual and unusual activities, communicating the implications to the worker.
6. Delivery and receipt of a copy of the contract of the personnel referred to in the work finding, with notification that they are transitioning to a permanent contract.



<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<ol style="list-style-type: none"> 1. In all future contracts, the employee will be notified of the termination of the contract or ratification of the permanent contract. 2. Update of personnel hiring procedure RHP02000 (inclusion of SCP02R10 contract termination notification in the contract renewal section), in agreement with the area in charge, including notification of permanent contracts, termination and parts of the contract, determination of the application of contracts with regular and irregular activities. 3. Internal audit on the status of agricultural workers' contracts with regard to legal compliance 4. In the case of workers with temporary contract renewals, review the terms and verify the legal compliance of the current contract 5. Inform the area responsible for the hiring procedure of the changes in procedure RHP02000
<p>Date of Response</p>	<p>01/11/2025</p>
<p>Audit Team Conclusion <i>(including any evidence reviewed)</i></p>	<p>The certification unit presented evidence of the implementation of corrections and corrective actions, which were reviewed:</p> <p>A model employment contract was presented in which the clause on “non-habitual work” was removed.</p> <p>Individual notifications were sent to workers informing them that the tasks performed in their jobs are categorized as “habitual.” These notifications were sent on October 22, 2025.</p> <p>Individual notifications were sent to employees informing them that the tasks performed in their jobs are categorized as “usual.” These notifications were sent on October 22, 2025.</p> <p>Individual notifications were sent to employees informing them that they are under the “indefinite” contract model. These notifications were sent on October 28, 2025.</p> <p>Annex 1 was submitted, listing all the regular tasks performed by the workers.</p> <p>The certification unit submitted the document “Staff mapping” (without code) identifying workers in regular activities and workers on indefinite contracts.</p> <p>There is evidence of a notification to a worker informing them that they have been on an indefinite contract since July 1, 2023, and that they perform regular tasks.</p> <p>The certification unit submitted the “Selection, Hiring, and Termination Procedure” (code: RHP29000, updated on 10/24/2025). In section “Stage 7: Hiring, Renewal, and Termination,” it is established that all workers will be notified when their contract changes to an indefinite term.</p> <p>The document “Employee Contract Chronological Record” is presented, which identifies that the last contract signed with the employee has a signature date of 07/01/2013 and provides evidence of notification to the employee informing them that they are under an indefinite contract since 07/01/2023 and that they perform regular duties.</p> <p>Training is provided to the human resources department on the update of procedure RH29000, with the training date</p>



	being 10/30/2025.
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	01/11/2025

Indicator Number	7.2.2
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	04/08/2025
Nonconformity Issued To <i>(when more than one site/member):</i>	
Deadline:	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	P&C2018 IN ECUADOR 2021 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.
Nonconformity Statement: The quantities of active ingredient applied per hectare are not recorded.	
Evidence: The certification unit records pesticide applications for pest and disease control and weed control, including the active ingredient, date, pest and/or disease, and amount of commercial product applied. However, the following deviations are evident: San Lorenzo: 05/22/2025 The same number of hectares applied is recorded for all plots, and the active ingredient is always calculated based on 1 hectare applied (128 palms). Quinindé plantation: 10/28/2024 application of Profipyrinex, the recommended dose of commercial product is recorded, but the actual dose applied and the amount of active ingredient applied are not calculated.	



<p>Murrin: 05/05/2025 application of ammonium glufosinate, the actual area applied is not recorded, 15 hectares (total area of the plot) were recorded, however, only 6 palms were removed from the entire plot.</p> <p>Evidence: -Pesticide application record "Pesticide consumption" (code: CUP01R13, no date) -Quinindé pesticide application record "Digital agrochemical application record" (code: CUP01R13, no date)</p>	
<p>Root Cause Analysis</p>	<p>A lack of monitoring by the plant Health and Quality Management department in the proper handling of records and validation of information has been identified. This deficiency has led to a lack of communication between areas, as well as insufficient training on the correct use of records. As a result, there is no effective traceability of records related to the use of agrochemicals, which led to errors during the digitization process.</p> <p>Additionally, there is no technical document to support experiences or unify criteria on the use of agrochemicals in palm cultivation. This absence prevents the establishment of a clear standard for the application formula per plant and per crop year.</p>
<p>Correction(s)</p>	<p>1. Review of agrochemical application records, including the calculation of the active ingredient in the registration formula.</p> <p>2. Include a document attached to the corporate procedure with the criteria for the application of agrochemicals in palm cultivation, included in the MIPE plan for each plantation.</p>
<p>Corrective Action Implemented <i>(including any evidence submitted)</i></p>	<p>1. Training for personnel who use agrochemicals and those who perform administrative tasks related to their use, dosages, and quantities of active ingredients.</p> <p>2. Unified online document for the registration of agrochemical application by plantation to standardize criteria and registration methods. This includes verification by the Plant Health Coordination Office every six months or whenever a new product is included. For monitoring purposes, the Plant Health Coordinator generates communication informing of the review or inclusion in the registry.</p>
<p>Date of Response</p>	<p>29/10/2025</p>
<p>Audit Team Conclusion <i>(including any evidence reviewed)</i></p>	<p>The certification unit presented evidence of the implementation of corrections and corrective actions, which were reviewed:</p> <p>The document "Pesticide Application Record" (code: CUP01R13) is submitted, recording the hectares treated and the amount of active ingredient applied per hectare.</p>



	<p>The document "MIPE Annex" (no code) is submitted, identifying the concentration in grams/liter of the pesticides used.</p> <p>The certification unit presented training on use, dosage, active ingredient information, and record keeping on 10/29/2025 and 10/30/2025, document "Training Attendance Record" (code: RHP28R01).</p> <p>An email dated October 29, 2025, was presented, stating that the "Pesticide Application Record" (code: CUP01R13) has been updated and shared on the online drive for recording applications, and that the head of quality management will follow up on this in the next internal audit of quality processes.</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	31/10/2025

Indicator Number	7.11.3
Nonconformity Number	9
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	04/08/2025
Nonconformity Issued To (<i>when more than one site/member</i>):	
Deadline:	<input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> 12 months from date of closing meeting
Mode of Nonconformity Closure	<input type="checkbox"/> Onsite <input checked="" type="checkbox"/> Off-site
Standard Reference	P&C2018 IN ECUADOR 2021 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.
Nonconformity Statement: There are clear shortcomings in the scope of the actions taken in fire prevention and control measures with all adjacent stakeholders.	



<p>Evidence: The company has developed educational activities on fire control measures with the adjacent communities of Palmeras de los Andes -San Lorenzo, Quinindé, and Murrin. However, it is evident that no fire prevention or fire control measures have been developed with some of the neighboring communities, such as Palmeras del Pailón - Palpailon and Energy Palma.</p> <p>Similarly, the activities carried out with the communities in San Lorenzo, Quinindé, and Murrin are focused solely on control measures.</p> <p>Evidence:</p> <ul style="list-style-type: none"> *Map of customary rights in San Lorenzo. *Map of customary rights in Quinindé. *Map of customary rights in Murrin. *Record of attendance at stakeholder meetings, code SCP14R01: La Cadena community, executed on March 5, 2024 El Sande community, executed on March 5, 2024 La Quinta community, executed on May 12, 2025 La Sexta community, executed 06/05/2025 Pueblo Nuevo community, executed 07/05/2025 Roncatigrillo community, executed 10/05/2025 El Cole community, executed 10/05/2025 Flor de Guayabamba Community, executed 10/05/2025 Agua Clara Community, executed 10/05/2025 *Health and social welfare brigade report to the El Sande community, 2024, fire control training, agricultural burning risks, use of fire extinguishers, sustainability policy. 	
Root Cause Analysis	<p>The requirements of the indicator for fire prevention and control with neighbors were not specifically adapted, taking the Social Impact Study as a reference and not addressing the specific RSPO indicator. Therefore, collaboration in fire prevention and control is not described, and the concept of “adjacent” is not included in the Social Plan. As a result, training has a general environmental and OHS focus for communities, while the Social Plan focuses on community centers, excluding companies or other types of adjacent stakeholders. As a result, the Social Plan only includes topics related to no burning and fire extinguisher management for communities.</p>
Correction(s)	<p>Develop an overall strategy for Danec Group agricultural businesses to determine collaboration on fire prevention and control with neighbors.</p>
Corrective Action Implemented <i>(including any evidence submitted)</i>	<ol style="list-style-type: none"> 1. Update the mapping of adjacent properties developed by the Community Relations department to generate an implementation schedule based on a risk matrix for adjacent properties. 2. Apply the strategy defined for collaboration with plantation neighbors.



	<p>3. Hold a meeting to socialize the fire management strategy to cover all measures and include stakeholders missing from the review.</p> <p>4. Include changes to the management of issues related to neighbors with the areas responsible for emergency management.</p> <p>5. Conduct an annual review of the fire control strategy by the Health and Industrial Safety area with the support of the environmental area</p> <p>6. Include in the biannual Social Impact Study information obtained from the mapping of neighbors focused on the corresponding indicator, including communication with stakeholders</p>
Date of Response	04/08/2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	Correction and corrective actions reviewed and approved (20.10.2025)
Status of Nonconformity	<input type="checkbox"/> Closed <input checked="" type="checkbox"/> Open
Date of Closure:	



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

Indicator Number	6.3.1 (C)
Opportunity for Improvement Number	2025-7
Date of Opportunity for Improvement Issued	04/08/2025
Opportunity for Improvement Issued To <i>(when more than one site/member):</i>	
Standard Reference	P&C2018 IN ECUADOR 2021 The unit of certification engages with adjacent stakeholders on fire prevention and control measures.
<p>Opportunity for Improvement Statement:</p> <p>The company has the Twenty-first collective bargaining agreement signed between Palmeras de los Andes S.A. and the Palmeras de los Andes S.A. workers' committee in 2021, which is published in the collective bargaining agreement booklets provided by the company, the 2025 sustainability policy, which states in Chapter XI Freedom of Association, Trade Union Rights, and Collective Bargaining, published on the company's website and on billboards on the farms, and provides training to workers on the sustainability policy and freedom of association.</p> <p>According to interviews conducted with company personnel, 60% of workers can explain the terms freedom of association and right to collective bargaining, giving as an example the mechanism of representation through the works council with its respective benefits. This is demonstrably implemented through the training records and disclosures made by the company.</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	2024-1	<p>Inconsistencies in the implementation of due diligence for contracted third parties were evidenced.</p> <p>During the review of the San Lorenzo Inf_transp_updated 2023 "Inf_transp_actualizado 2023" matrix the following situations were evidenced.:</p> <p>Contractors for Transport of Personnel, Transport of fruit and fertilizers, Transport of organic matter and materials:</p> <p>In the analysis of the above referenced contractors, it was observed that 31 contracts of transport service providers expired on 03/01/24, two more expired on 24/02/2022 and 29/12/- respectively. These companies are linked to the company and are currently providing services. In addition, it was found that 58 contracts, although drafted, have</p>	<p>Correction</p> <ol style="list-style-type: none"> 1. Updating Contracts 2. Update legal documents, vehicle inspection, driving licenses, IESS affiliation <p>Corrective Action</p> <ol style="list-style-type: none"> 1. Monitoring and verification by those responsible is implemented, including the frequency of revision and actions to be taken (to be included in the documentary Service contracting procedure SEP01000). 2. A computer alert will be implemented to notify the renewal dates. 3. Implement a work programme for suppliers to start complying. 	<p>The implementations were verified (evidences):</p> <ol style="list-style-type: none"> 1. The certification unit updated section 5.4 of the document "Service Contracting Procedure" (code: SP01000), which defines that suppliers will be monitored and verified, assigning responsibility to the area/department that requires the service to be contracted. 2. All contracts with suppliers are uploaded to the Docuware software, where the legal 	<p>In the current review, it was identified that this indicator was not closed, Upgraded Minor.</p>



		<p>not yet been submitted for signature. It was also observed that 26 vehicles of the different contracting companies have presented the mechanical revision of their vehicles expired during the year 2023, 12 drivers have expired their driving licenses and 14 drivers have expired their affiliation to the IESS.</p> <p>The following contracts for service providers were reviewed:</p> <p>AMRENTYEXPRESS S.A.: 1 Contract - BRISCAONI S.A.:2 Contracts - CALPARANQUI S.A.: 3 Contracts - DELGADO PALMA S.A.:1 Contract - INTERNACIONALPALM S.A.:4 Contracts - JORLUGONZ S. A: 12 Contracts - LM TOUR S.A.: 2 Contracts - MANUEL DE JESUS LOOR: 2 Contracts - RIO MATEJE S.A.:1 Contract - RIVAS MENDOZA RIMEVAL S.A.: 1 Contract - SAN VICENTE DE ANDOAS S. A.: 2 Contracts - SANANTOCAR S.A.: 2 Contracts - TRADENOR S.A.: 3 Contracts - TRANSEXCLUSYPRES S.A.: 1 Contract - TRANSPALMAORO S.A.: 1 Contract -TRANSPERIO S.A: 9 Contracts - TRIUMBANANAS S.A.:2 Contracts - VICTHAN TOURS S.A.: 1 Contract - YANDU VELEZ S.A.: 1</p>		<p>department gives its approval.</p> <p>3. In the “industrial safety procedure” (SEP001000 date: 04/02/2024), section 3-Responsibilities defines that two annual inspections will be carried out on all vehicles belonging to transport service providers. This inspection includes checking the validity of the driver’s license, vehicle registration, and annual vehicle mechanical inspection, which is recorded in the document “Transport Vehicle Safety Inspection” (SIP01R17, no date). Inspections verified: AMRENTYEXPRES S S.A., BRISCAONI S.A., and DELGADO PALMA S.A.</p> <p>4. An Excel document entitled</p>	
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		Contract - Gaps without referenced contractor: 36.		<p>“Contract Control 2025” (no code) is presented, which tracks contract expiration dates and generates an alert. However, correction number 2 was not effectively implemented, due to the fact that two drivers were registered with the social security system for the contracted party “Transporte Concordia S.A - TRANSCONES,” which was therefore upgraded to a major non-conformity.</p>	
3.4.2	2024-2	<p>The Social and Environmental Impact Assessment was not updated with the participation of all affected stakeholders.</p> <p>The company has the document Social Impact Assessment PDA "Estudio de Impacto Social PDA"</p>	<p>Correction</p> <ol style="list-style-type: none"> 1. Review of the list of interested parties updating information with all stakeholders. 2. Contract and execute the update of the Social Impact Study including stakeholders in the analysis and using the RSPO methodology. 3. For the year 2024 the C&S (Certification and Sustainability) budget 	<p>The certification unit presented three updated EISA studies: “Social Impact Study of the Agricultural Operations of the DANEC San Lorenzo Group,” updated in</p>	<p>In the current review, it was identified that this indicator was closed.</p>



		<p>based on the Environmental Impact Assessment of Palmeras de los Andes prepared "Estudio de Impacto Ambiental de Palmeras de los Andes" by Auditoría Ambiental Cía. Ltda. and the High Conservation Values Study "Estudio de Altos Valores de Conservación" executed by BioAP, which include the Social Management Plan "Plan de Manejo Social" that refers to the Community Relations Program "Programa de Relaciones Comunitarias", updated to 2021. It was also evidenced the Result of the Social Impact Assessment at community level "Resultado de la Evaluación de Impactos Sociales a nivel comunitario" 2021, which included surveys in the following communities in the area of influence of the plantations:</p> <ul style="list-style-type: none"> - 06 Communities identified as stakeholders San Lorenzo plantation. - 04 Communities identified as stakeholders Quinindé plantation. - 04 Communities identified as stakeholders Murrin plantation. <p>However, in an interview with those responsible for the environmental and social responsibility areas of the</p>	<p>is managed directly by Management and has been allocated for this activity.</p> <p>Corrective action</p> <ol style="list-style-type: none"> 1. Include the topic of stakeholders (definition, identification, communication and participation based on RSPO) in the C&S (Certifications and Sustainability) training plan. 2. Develop through a participatory process that includes updated stakeholders the update of the Social Management Plan based on RSPO requirements. 3. The company is currently updating the Social Impact Study of Agricultural Operations of the Danec Group, to be executed between 15/01/2024 and 20/02/2024, among the stakeholders who will participate in the update are: Communities, Community Representatives, Government Officials, Workers, Former Workers and Clients 	<p>December 2024; "Social Impact Study of the Agricultural Operations of the DANEC Quinindé Group," updated in December 2024; "Social impact study of the agricultural operations of the DANEC group" for the Murrin Corporation plantation, updated in December 2024. The certification unit updated its list of stakeholders, document "List of stakeholders" (code: SCP14R03, updated on 07/14/2025).</p> <ul style="list-style-type: none"> - "Annual training and education program 2024" (code: RHP01R07), which includes "stakeholders" as a topic to be covered in the training program. -The certification unit held meetings with stakeholders, which included updating 	
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		company, it was found that there is no record of participation in the identification and evaluation of potential social and environmental impacts of other stakeholders identified by the company, in addition to the communities that could be affected by the company's activities. For the year 2024 the company is in the process of updating the ESIA.		the social and environmental management plan, document "Stakeholder meeting attendance record" (code: SCP14R01) meetings held on: 03/13/2025, 03/28/2025, and 03/27/2025.	
4.2.3	2024-3	<p>The certification unit does not have records of the response to the results of all requests and/or complaints and the communication to the relevant stakeholders.</p> <p>A review of the Murrin Corporation Complaints Matrix "Matriz de quejas de Murrin Corporation" revealed requests dated 10/02/2023 (Internal) and 09/06/2023 (External), which were classified as unapproved, but there was no evidence of the company's official response to these requests. The person responsible for the area stated that this was given verbally, however, it was not possible to validate the evidence of the communication to the</p>	<p>Correction Change of person in charge. Training in the Identified Interest Group PQR Attention Procedure.</p> <p>Corrective Action. Include Identified Interest Group PQR Attention Procedure código SCP07000 in the annual training plan. Implement verification of compliance with response times to be placed in the PQRS matrix.</p>	<p>The implementations were verified (evidences):</p> <ul style="list-style-type: none"> - The certification unit presented an employment contract for the position of head of quality and environmental management for the year 2024. For the year 2025, the community liaison officer was appointed as the person responsible for following up on 	<p>In the current review, it was identified that this indicator was not closed, Upgraded Minor.</p>



		<p>interested party as required by the indicator.</p> <p>Similarly, for the Palmeras de Los Andes Quinindé plantation, in the PDAQ Complaints and Claims Matrix "Matriz de Quejas y Reclamos PDAQ", there were two complaints, one from 3/01/2022 and the other from 16/05/2022, which appear as unanswered with an open status. These were followed up and it was found that they had already been addressed and closed, which shows deficiencies in the filling out and follow-up of the matrix. Additionally, for the complaint</p>		<p>complaints and claims.</p> <ul style="list-style-type: none"> - The "2024 Annual Training and Education Program" (code: RHP01R07) was presented, which includes "Claims and requests" as a topic to be covered in the training program. - The certification unit communicated the procedure for handling complaints and claims to stakeholders through training sessions held on July 17, 2025, July 15, 2025, and July 16. - The certification unit held meetings with stakeholders, which included updating the social and environmental management plan, document "Record of attendance at stakeholder meetings" (code: 	
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				<p>SCP14R01), meetings held on: March 13, 2025, March 28, 2025, and March 27, 2025.</p> <p>- The document "Follow-up on Quinindé CSR Matrix" was presented, recording the date of receipt of the Claims and request and the date of response. However, non-compliance with the response times defined by the certification unit was detected, resulting in an upgrade to major non-conformity.</p>	
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Indicator No	Opportunity for Improvement Number	Opportunity for Improvement Statement:	Verification / Follow-up actions:
7.1.2	2024-5	The company has a checklist used for the identification of invasive plants, which is based on the global database of invasive species, and according to the field evaluations	The certification unit has used the CABI. ORG tool to consult the invasive species present in the plantations. The invasive species Pueraria Phaseloides has been identified.



		<p>carried out by the company in each of the farms, it was concluded that no invasive species are found on these farms.</p> <p>In the documentary review carried out during the audit it was found that the company has the presence of the plant <i>Pueraria phaseoloides</i> which is used as a cover crop. On reviewing the list of invasive species contained in the CABI list it was found that this plant species is on that list and had not yet been identified by the company, in the review of weed control records it was found that, although it had not been identified as an invasive species, controls were being implemented to prevent its spread.</p>	<p>There are instructions for managing this species, document "Instructions for chapia and corona (CUP01105 update date: 10/20/2024)." During the field tour, adequate management of this species was observed.</p>
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10. Stakeholder Consultation Process

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

Date of public announcement made: [NA](#)

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

11.1 For Audit Report

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

No	Consulted Stakeholders <i>(Type of Stakeholders)</i>	Date Consultation/ Comment Received	Method Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Gender Committee	29 and 31/7/2025	Face-to-Face	<p>There is a gender committee for each of the three farms.</p> <p>The committee is governed by ministerial agreement No. MDT-2024-013.</p> <p>Committee members meet every two months during working hours at the company's facilities.</p> <p>The minutes of the gender committee meetings were reviewed.</p> <p>Palmeras de los Andes San Lorenzo:</p> <p>Gender committee made up of eight people from different areas of the company. Elected on May 20, 2025.</p>	<p>A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p>



				<p>Annual Activity Plan - Gender Equality Committee 2025.</p> <p>Palmeras de los Andes Quinindé: Committee composed of 11 people. Elected on July 4, 2024. 2025 Gender Committee Work Plan.</p> <p>Murrin Corporation: Committee composed of seven people. Elected on June 4, 2024. 2025 Gender Committee Work Plan.</p> <p>In conclusion, there is a gender committee managing improvements for women.</p>	
2	HSE Committee	29 and 31/7/2025	Face-to-Face	<p>Each of the farms has its own Occupational Health and Safety Body.</p> <p>The committee was established on November 26, 2024, in accordance with</p>	<p>The company has a Joint Occupational Health and Safety Committee in accordance with the provisions of</p>



				<p>the minutes of incorporation of the Ministry of Labor.</p> <p>Palmeras de los Andes San Lorenzo:</p> <p>Committee members meet every two months, as established in the Occupational Health and Safety Regulations. The meeting is held during working hours at the company's facilities.</p> <p>The minutes (6) of the committee meetings during 2025 were reviewed.</p> <p>Palmeras de los Andes Quininde:</p> <p>The committee was established on January 15, 2025, in accordance with the minutes of incorporation of the Ministry of Labor.</p> <p>Committee members meet every two months, as established in the Occupational Health and Safety Regulations. The meeting is held during working hours at the company's facilities.</p>	<p>Decree 255 of May 2024— Occupational Health and Safety Regulations.</p> <p>The committee's function is to ensure the health and safety of the workers</p>
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				<p>The minutes (7) of the committee meetings during 2025 were reviewed.</p> <p>Murrin Corporation</p> <p>The committee was established on July 28, 2025, in accordance with the constitution of the Ministry of Labor.</p> <p>Committee members meet every two months, as established in the Occupational Health and Safety Regulations. The meeting is held during working hours at the company's facilities.</p> <p>The minutes (7) of the committee meetings held during 2025 were reviewed.</p>	
3	Works Council (Union)	30/7/2025	Face-to-Face	<p>At the Palmeras de los Andes San Lorenzo farm, there is a works council for the employees of Palmeras de los Andes S.A.</p> <p>This council has a collective bargaining agreement that has been in force from November 9, 2020, to November 9, 2023, signed by both parties and recognized by the Ministry of Labor. After the collective agreement expired, meetings were held between both</p>	<p>There is a workers' committee whose function is to protect workers' labor rights.</p> <p>This committee has a collective bargaining agreement that was in force from</p>



				<p>parties, but they failed to reach satisfactory agreements.</p> <p>In April 2024, as a result of disagreement over the payment of profits, the workers went on strike without notifying the Ministry of Labor of their decision. Since then, the company has begun legal proceedings to determine responsibilities. At the time of the audit, the legal process is ongoing, as each party is presenting its arguments in appeal to the authorities' rulings.</p> <p>In the case of the Quinindé and Murrin Corporation farms, there are no workers' organizations, as stated in interviews, they have not yet considered it necessary.</p>	<p>November 9, 2020, to November 9, 2023, signed by both parties and recognized by the Ministry of Labor. After the collective agreement expired, meetings were held between both parties, but they failed to reach satisfactory agreements. Therefore, progress should be monitored in the next audit.</p>
4	Contractors	29 and 31/7/2025	Face-to-Face	<p>All contractors state that they have signed contracts in accordance with the services provided to the company.</p> <p>In order to work with the company, they must comply with the legal requirements for the activity they perform.</p>	<p>All contractors state that they have signed contracts in accordance with the services provided to the company.</p> <p>In order to work with the company,</p>



				<p>The company conducts evaluations to verify compliance.</p> <p>They have participated in events organized by the company on policies, risks associated with the activities performed, complaint mechanisms, among others.</p> <p>The company pays them in a timely manner in accordance with the signed contract.</p> <p>They feel comfortable working with the company and hope to continue as they feel supported.</p> <p>Although all contractors state that they must comply with legal requirements, the document review found that there are some non-compliances, so a non-conformity was raised in indicator 2.1.2.</p>	<p>they must comply with the legal requirements for the activity they perform.</p> <p>The company conducts evaluations to verify compliance.</p> <p>They have participated in events organized by the company on policies, risks associated with the activities performed, complaint mechanisms, among others.</p> <p>The company pays them in a timely manner in accordance with the signed contract.</p> <p>Although all contractors state that they must comply with legal requirements, the document review</p>
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					found that there are some non-compliances, so a non-conformity was raised in indicator 2.1.2
5	Communities	29 and 31/7/2025	Face-to-Face	<p>Community representatives report good communication with the company</p> <p>Community representatives report that they have participated in events organized by the company in their communities and at the company's facilities.</p> <p>A meeting on how to work together with the company, the development of productive projects, and the company's commitments to the communities was held at the company in March and April. All communities participated.</p> <p>A meeting to identify community needs was held in February 2025.</p> <p>They participated in the dissemination of information on the company's social and environmental impacts. At these events, the customary rights of the communities were ratified.</p>	<p>The community representatives state that they maintain constant communication through the company's designated representative. Community representatives indicate that they hope to continue maintaining good communication with the company and its farms.</p>

				<p>Recently, the company has hired more women from the communities.</p> <p>They positively highlight the hiring of local labor.</p> <p>They are familiar with the company's complaint mechanism and have already used it.</p>	
6	State agencies (Municipal Government of San Lorenzo, Esmeralda Prefecture, Municipal Government of Quinindé, Ministry of Labor).	29 and 31/7/2025	Face-to-Face and Virtual.	<p>Municipal Government of San Lorenzo:</p> <p>Representatives from the municipal government indicated that they have a good relationship with the company.</p> <p>The company is up to date with its tax payments in accordance with the law.</p> <p>The company is an important source of local employment, and they suggest that more opportunities should be given to women.</p> <p>Esmeralda Prefecture:</p> <p>The representative indicates that the company is very responsible in its activities. They are very organized. They fulfill all their responsibilities.</p>	<p>Government agencies consider that the company complies with its legal obligations and that the company is always willing to provide them with the information required during their visits.</p>



				<p>Environmentally, they have not had any problems with negative impacts.</p> <p>The company is open to receiving them and showing them the required information.</p> <p>They positively highlight the local labor force from the communities of influence.</p> <p>Municipal Government of Quinindé:</p> <p>Together with the company, they have carried out social projects. A four-year multi-year project for economic and social recovery between the public and private sectors. The DANEC group has been a strategic ally.</p> <p>The company is a strategic ally in local development through community support projects.</p> <p>They are in the process of developing new projects.</p> <p>Ministry of Labor:</p> <p>The integral labor inspector states that the company is open to receiving them and showing them the information they</p>	
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				<p>require when they visit to verify compliance.</p> <p>They are aware of the workers' strike this year and that, as a result, a legal process was initiated that is still ongoing. As the authority, they have been monitoring compliance with the law in all matters relating to the workers who have been dismissed. They consider that the company has acted in accordance with the law.</p> <p>They maintain good communication with the company.</p> <p>They hope that the company will always be willing to cooperate with whatever is required of them.</p> <p>It is suggested that the next audit follow up on the legal process that is currently underway.</p>	
7	Fruit suppliers)	29/7/2025	Face-to-Face	<p>Entre Ríos:</p> <p>They maintain a commercial relationship for the purchase and sale of fresh palm fruit.</p> <p>They have approximately 400 hectares of palm trees, and all palm production is sold to the company.</p>	<p>They maintain a commercial relationship for the purchase and sale of fresh palm fruit.</p> <p>The company makes payment</p>

				<p>Payment for fresh palm fruit is made every 15 days by bank transfer.</p> <p>Tropipalma:</p> <p>They have a commercial relationship for the purchase and sale of fresh palm fruit.</p> <p>They have a contract for the purchase and sale of fresh palm fruit.</p> <p>Payment for fresh palm fruit is made every 15 days by bank transfer.</p> <p>EFORMASA (Empresa Forestal Rio Mataje):</p> <p>They have a commercial relationship for the purchase and sale of fresh palm fruit.</p> <p>They have a contract for the purchase and sale of fresh palm fruit.</p> <p>Payment for fresh palm fruit is made weekly by bank transfer.</p>	for the sale of the fruit as agreed.
8	Independent producers	29/7/2025	Face-to-Face	<p>She has a total of 22 hectares of land, of which 7 hectares are planted with palm trees in production.</p>	The company has a palm fruit purchase agreement signed

				<p>She has a fruit purchase agreement that was signed in 2021 and is valid for 4 years.</p> <p>She has received training on farm management, fruit quality, pollination, and agrochemical management.</p> <p>Every 15 days, she receives payment for the palm fruit sold.</p> <p>She maintains good communication with the company.</p>	<p>by both parties. It has also supported the producer with training and pays for the fruit as agreed.</p>
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11.3 Summary of workers interviewed, and the CB's responses and findings are presented in the table below:

Total number of workers in the Certification Unit			1072	
Worker in the sample consulted/interviewed in this audit			33	
No	Type of workers consulted/interviewed	Interview method	Feedback/Comments/Problem raised/Received from workers	CB responses



1	Permanent Workers (Maintenance Workshop Area)	Semi-structured, face-to-face	<p>Health and safety</p> <p>Workers are aware of and can identify the risks associated with their activities, as well as the corresponding personal protective equipment (PPE) and its correct use, and the provision of work clothes and shoes. They acknowledge that their supervisor always keeps them informed of emergency measures and that they receive training related to risks in the work area.</p> <p>Workers report that they have not had any workplace accidents within the company.</p> <p>They recognize the members of the emergency response team and the emergency response protocol.</p> <p>Workers acknowledge that they undergo medical examinations upon hiring and periodically thereafter.</p> <p>Wages and benefits</p> <p>The workers confirm that they have a duly signed employment contract and acknowledge that the organization fully complied with the selection and</p>	<p>The company complies with its obligations under labor, occupational safety, and health laws because it has written employment contracts and guarantees all legal social security benefits, and all personal protective equipment is provided in a timely and complete manner, demonstrating its commitment to its workers.</p> <p>The company also provides ongoing training in operating procedures (activities performed by each worker), which reduces risks to workers by teaching them the correct way to perform work in the industrial area. The company also provides ongoing training on the Complaints and Grievances procedure and organizational policies, such as human rights and environmental policies.</p> <p>Medical evaluations and laboratory tests are performed on workers, and medical care is provided through a health entity affiliated with the company.</p> <p>In addition, the organization has a Workers' Committee, and employees demonstrate an understanding of freedom of association and its meaning.</p>
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			<p>hiring procedure, which was carried out in a transparent manner.</p> <p>The workers say they are satisfied with the payments they receive, which are always on time and complete. They acknowledge that their working conditions, such as wages and working hours, are clear. They acknowledge that they receive the financial benefits to which they are entitled under national law (thirteenth- and fourteenth-month payments, vacation pay, among others), as well as social security coverage through the Ecuadorian Social Security Institute (IESS).</p> <p>The workers acknowledge that they receive a monthly pay slip.</p> <p>They acknowledge that the working hours established in their contracts are respected. If overtime is required, it is agreed in advance with the company, which guarantees full payment in accordance with current regulations.</p> <p>The workers state that they receive a food allowance from the organization for each day worked.</p>	<p>The company provides housing for workers who come from other cities. The organization offers a food allowance for each day worked.</p> <p>There is a positive working environment between workers and the company, and there were no complaints from workers during the interview.</p> <p>Workers are satisfied and grateful for their working conditions and feel that the company listens to them and addresses their work-related needs.</p> <p>Workers state that there is no discrimination or harassment of any kind by the organization and that they are treated fairly and appropriately.</p>
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			<p>Training</p> <p>Workers report that they receive ongoing training in the appropriate language (Spanish) on various topics and demonstrate basic knowledge of: human rights, occupational health and safety, wildlife protection, non-deforestation, waste management, work areas, among others.</p> <p>Complaints and Requests</p> <p>Workers demonstrate knowledge of the existence of the Works Council and recognize its representatives. They acknowledge that they receive all the benefits of the Collective Bargaining Agreement.</p> <p>They also acknowledge the means provided by the organization to file a complaint or request, mentioning: the suggestion box, the company's website, email, or in person. However, to date, they have not considered it necessary to report any complaints, claims, or requests.</p> <p>Organizational Policies</p> <p>The workers state that they are familiar with the company's Human Rights policy, which prohibits</p>	
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			<p>any form of harassment, respects equal opportunities, and guarantees reproductive rights. They also acknowledge that these policies are effectively enforced, as no cases of discrimination, harassment, or inequality have been reported.</p>	
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2	Contract Workers	Semi-structured, face-to-face	<p>Workers report that they have been trained on the risks associated with their work and on company procedures and policies. They sign employment contracts and receive copies. The company provides them with personal protective equipment at no cost.</p> <p>They are paid biweekly according to their work, but never less than the country's minimum wage.</p> <p>Workers report that they are treated well by their managers and are familiar with the company's complaint mechanism.</p>	<p>The company provides training to workers, and records of the training provided were reviewed. Employment contracts and records of personal protective equipment delivery were also reviewed.</p>
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3	Permanent	Semi-structured, face-to-face	<p>The worker states that he has been working permanently since 2008. He currently works in palm harvesting. He receives personal protective equipment free of charge. He has been trained on topics such as natural resource protection, occupational hazards, correct use of personal protective equipment, company policies, and complaint mechanisms. He receives his pay on time. He is treated well by the company. He hopes that the company will continue to improve.</p>	<p>The contract was monitored on an ongoing basis. Records of personal protective equipment deliveries and records of training conducted by the company.</p>
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11.4 Consultation with Previous Land User

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



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
Palmeras del Ecuador	Ecuador	Palmeras del Ecuador	14,942	Certified	2018	2018	N/A
Palmeras del Ecuador	Ecuador	Palmeras del Ecuador - Mill	8.00	Certified	2018	2018	N/A
Palmeras de Los Andes	Ecuador	Palmeras de Los Andes	7,762.24	Certified	2018	2018	N/A
Palmeras de Los Andes	Ecuador	Palmeras de Los Andes San Lorenzo - Mill	5	Certified	2018	2018	N/A
Palmeras de Los Andes	Ecuador	Palmeras de Quinindé	3,988.04	Certified	2018	2018	N/A
Palmeras de Los Andes	Ecuador	Murrin Corporation	1,780.97	Certified	2018	2018	N/A



Palmeras de Los Andes	Ecuador	Palmeras de Quinindé	1,601.96	Not Certified	2028	2018	2028
Palmeras de Los Andes	Ecuador	Palmeras de Quinindé - Mill	5	Not Certified	2028	2018	2028



12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
<p>A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.</p>	<p>Grupo Danec has submitted a time-bound plan to the RSPO showing that six of its eight management units are certified, with plans to certify the remaining two by 2028.</p>
<p>Was the time bound plan submitted during the initial audit?</p>	<p>Yes, it was submitted during the first audit and updated during the ASA11 audit and submitted to RSPO for review.</p>
<p>Does the time bound plan contain a current list of all estates and mills?</p>	<p>Yes,</p> <ol style="list-style-type: none"> 1. Palmeras del Ecuador 2. Palmeras del Ecuador -Mill 3. Palmeras de Los Andes 4. Palmeras de Los Andes San Lorenzo - Mill 5. Palmeras de Quinindé 6. Murrin Corporation 7. Palmeras de Quinindé



	8. Palmeras de Quinindé - Mill
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	Yes, the certification was received prior the 5 years, Due to the high incidence of bud rot disease, the certification unit had to eradicate 1,601.96 hectares of the Quinindé plantation, and the Quininde mill is not in operation. These are the two units that are presented as non-certified. with plans to certify the remaining two by 2028
Are there any new acquisitions of land done by the certification unit since the last audit? If YES, is the time bound plan updated to indicate that the newly acquired land is to becertified within a three year timeframe?	No new purchases have been made since the last audit. Due to the high incidence of bud rot disease, the certification unit had to eradicate 1,601.96 hectares of the Quinindé plantation, and the Quininde mill is not in operation. These are the two units that are presented as non-certified.
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	No deviations evidenced.
Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit? <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</i>	During the ASA11 audit, compliance with the plan was monitored, which projects certification of the two management units by 2028.

<p><i>involvement and will only verify its continued appropriateness thereafter.</i></p>	
<p>Is there any revision made to the time bound plan? 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>During the ASA11 audit, compliance with the plan was monitored and updated by the certification unit in which projects certification of the two management units by 2028.</p>
<p>Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.</p>	<p>There have been no failures in the implementation of a time bound plan</p>
<p>Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.</p>	<p>There is no evidence of any failure regarding the implementation of the time bound plan</p>

13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
<p>Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010?</p> <p>If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)?</p> <p><i>Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB</i></p>	<p>The company reports two management units to be certified in 2028, the Quinindé plantation and the Quinindé mill.</p> <p>These two management units were certified under certificate #SCS-RSPOPC-000441 issue 26/08/2024, but due to the high incidence of bud rot disease, 1,601.96 hectares were eradicated, which are within the scope of the LUCA and HCS studies.</p>
<p>Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?</p> <p>If YES, has it been resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.?</p> <p><i>Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.</i></p>	<p>The company reports two management units to be certified in 2028, the Quinindé plantation and the Quinindé mill.</p> <p>These two management units were certified under certificate #SCS-RSPOPC-000441 issue 26/08/2024, but due to the high incidence of bud rot disease, 1,601.96 hectares were eradicated, which are within the scope of the LUCA and HCS studies.</p>
<p>Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?</p> <p>If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2?</p>	<p>No labour dispute reported or identified.</p>



<p><i>Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.</i></p>	
<p>Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member?</p> <p>If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1?</p> <p><i>Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.</i></p>	<p>No legal non-compliance reported or identified.</p>
<p>Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?<i>Note:</i></p> <p><i>1. This would necessitate evidence of the self-assessment for each requirement.</i></p> <p><i>2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.</i></p>	<p>The company reports two management units to be certified in 2028, the Quinindé plantation and the Quinindé mill.</p> <p>These two management units were certified under certificate #SCS-RSPOPC-000441 issue 26/08/2024, the date of the internal audit was 9/10/2023.</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>The two non-certified units are not independent units; they are areas that belonged to the Quinindé plantation. These areas are covered by the company's social and environmental impact study and are covered by consultations conducted with stakeholders during the audit.</p>
<p>Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances?</p> <p><i>Note: (e.g. relevant complaints, labour disputes, land conflicts)</i></p>	<p>The two non-certified units are not independent units; they are areas that belonged to the Quinindé plantation. These areas were covered by the desk review carried out during the audit preparation phase.</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>No, it was not considered necessary according to the desk review.</p>

14. Audit Conclusion & Recommendation

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



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

Signing by the Management Unit	
<p>I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document.</p> <p>Furthermore, I confirm the following:</p> <ul style="list-style-type: none"> · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader. 	
Acknowledged by:	
Name	Ana Patricia Tobar Jacome
Position	Gerente de Certificaciones & Sostenibilidad
Date	2026-01-14
	
Signature	

Signing by the Audit Team Leader

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

Acknowledged by:

Name

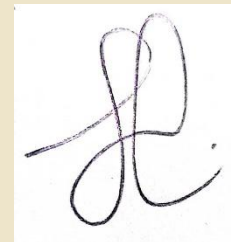
Carolina López

Position

Lead Auditor

Date

30/11/2025



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

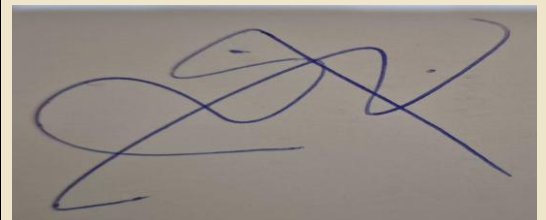
Frank Kwesi

Position

Senior Technical Specialist

Date

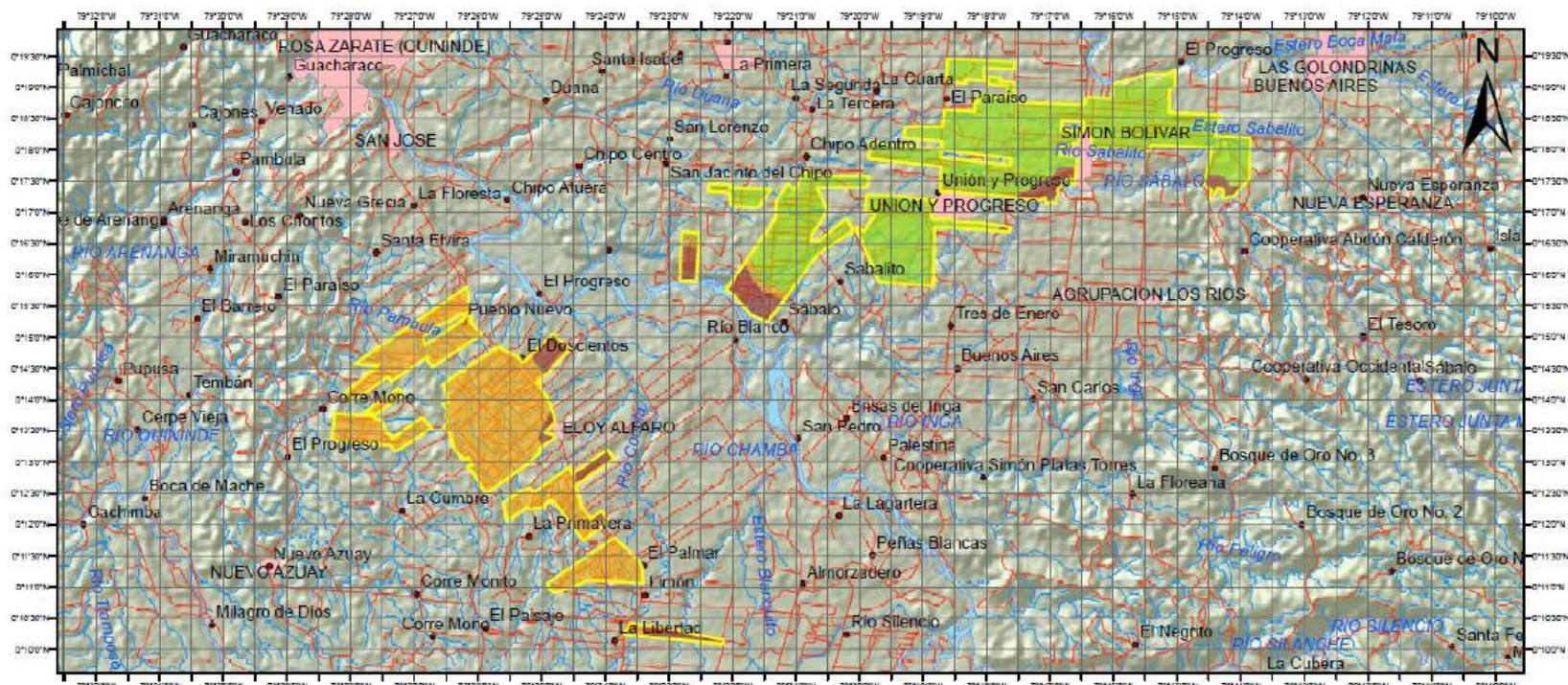
09 01 2026



Signature

Appendix 1: Location Map Unit of Certification and Supply bases

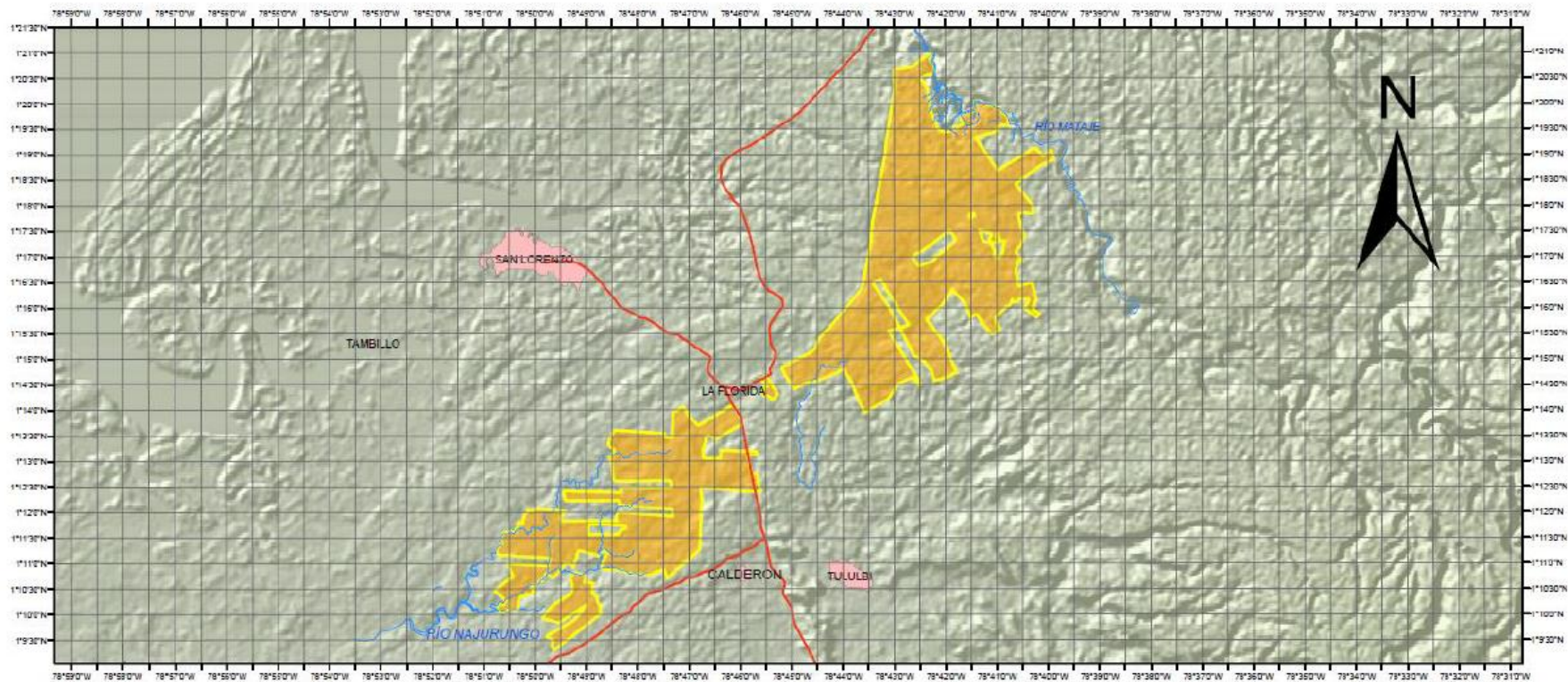
UNIDAD DE MANEJO DE PALMERAS DE LOS ANDES - QUININDE



Quininde Farm



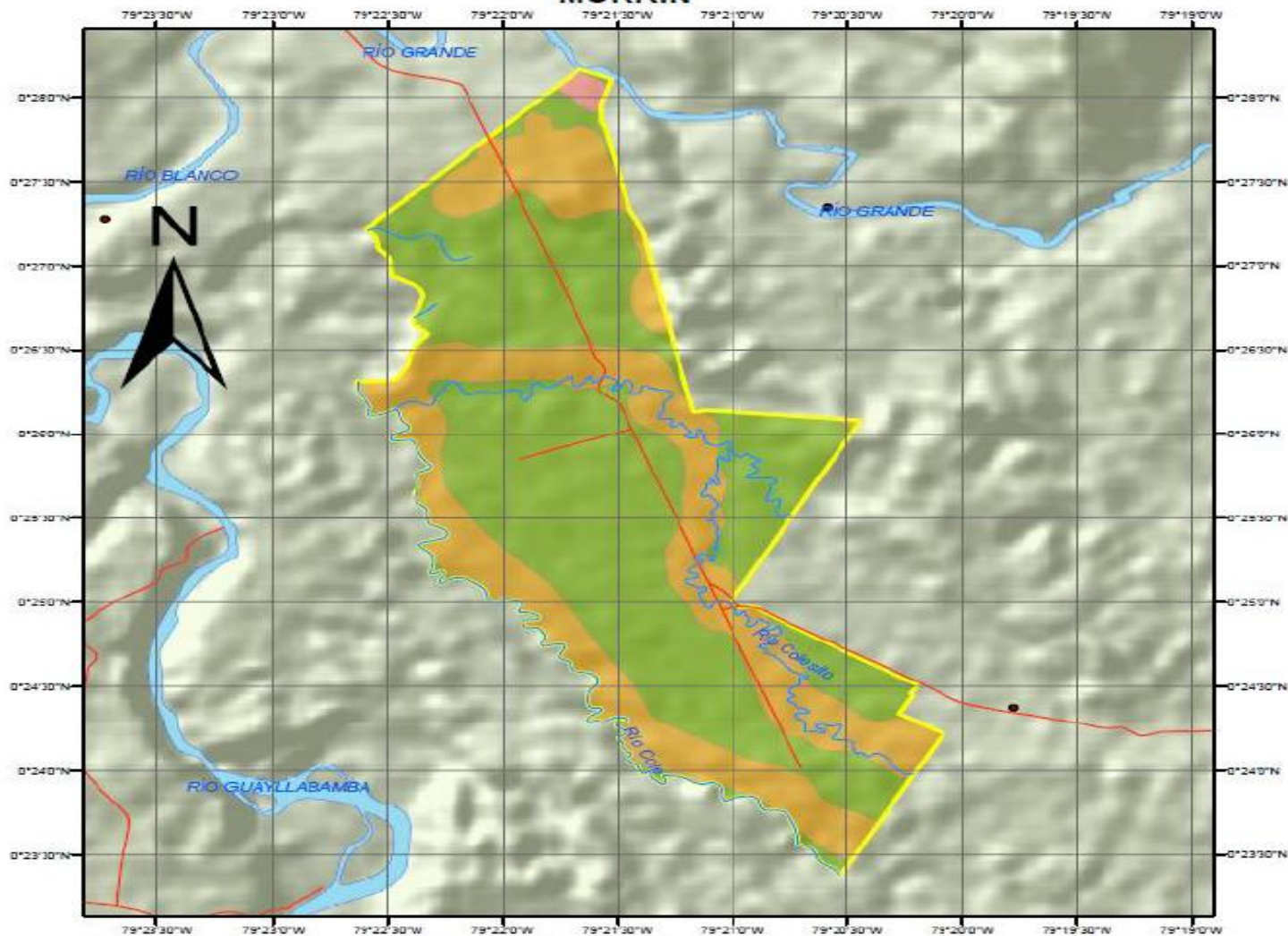
UNIDAD DE MANEJO DE PALMERAS DE LOS ANDES - SAN LORENZO



Palmera de los Andes San Lorenzo Farm



UNIDAD DE MANEJO MURRIN



Murrin corporation Farm



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

Assessment Type	Date of Audit	Changes
Not Applicable		

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Palmeras de los Andes (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 07/2025 for POM and supply base are as following:

:

1. Summary of Emissions

Description	tCO ₂ eq/t product
CPO	1.14
PK	0.00
PKO	0.00
PKE	0.00

Extraction	%
OER	24.19
KER	0.00





2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	5,067.58
OP Planted on Peat	0.00
Conservation (Forested)	1,574.00
Conservation (Non-Forested)	0.00
Total	7,901

Production	t/year
FFB Processed	159,787.78
CPO Produced	38,652



	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	67,733.23	0.52	0.00	0.00	0.00	0.00	67,733.23
CO ₂ Emission from Fertilizer	1,397.61	0.01	0.00	0.00	0.00	0.00	1,397.61
N ₂ O Emission	775.55	0.01	0.00	0.00	0.00	0.00	775.55
Fuel Consumption	1,132.44	0.01	0.00	0.00	0.00	0.00	1,132.44
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-47,441.36	-0.37	0.00	0.00	0.00	0.00	-47,441.36
Sequestration in Conservation Area	-8,657.00	-0.07	0.00	0.00	0.00	0.00	-8,657.00
Total	14,940.47	0.11	0.00	0.00	1,492.54	0.00	16,433.01

**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	26,316.78	0.16
Fuel Consumption	439.92	0.00
Grid Electricity Utilization	837.22	0.01
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	27,593.92	0.17



4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

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

