



RSPO P&C CERTIFICATION AUDIT REPORT

(SANTA ROSA S.A.)

Audit Application Number:	PC25-003502
Assessment Type:	Annual surveillance audit ASA11
Date of Audit:	11/08/2025 - 15/08/2025
Audit Report Number:	01
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Audit Report Date	23/12/2025



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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	Santa Rosa S.A.
Address of the Management Unit/s	Kilómetro 156 Carretera al Semillero, Tiquisate, Escuintla.
Country	Guatemala
Websites	https://grupohame.com/es/
Description of the Management Unit	<p>SANTA ROSA S.A. belongs to GRUPO HAME, a conglomerate of Guatemalan agro-industrial companies, more than 60 years old. It was founded in 1964 in Tiquisate, Escuintla, with the cultivation of cotton. The uncontrolled incidence of pests caused cotton to disappear from the area and forced many producers to look for new crop options that were viable and profitable. Santa Rosa S.A. sought a crop with oleaginous characteristics due to its experience in the extraction and refining of cottonseed oil. Thus, in 1990, the company decided to migrate to oil palm cultivation. In 1989, experimental planting of oil palm began on 10 hectares to study its adaptation.</p> <p>After years of study, the satisfactory results led Santa Rosa S.A. to decide to dedicate itself to oil palm production, thus initiating the establishment of plantations for commercial purposes and the first nursery with a view to expansion. Due to the production cycle of the palm, it was not until 1995 that the fruits began to be seen. Santa Rosa S.A. harvested its first FFB while continuing the establishment of new plantations in Tiquisate, Nueva Concepción and in the neighbouring department of Suchitepéquez. In 1998, the oil mill was inaugurated and operated to process FFB and produce crude palm oil. Initially, the plant had a processing capacity of 25 tonnes per hour. Subsequently, its processing capacity was increased to 35 tons per hour, and currently it has a capacity of 70 tons per hour with two production lines.</p> <p>From 1999 onwards, Santa Rosa S.A. implemented sprinkler irrigation systems on the farms of the new plantations. This measure, with a view to long-term economic viability, aims to make efficient use of water resources. In 2007 Santa Rosa S.A. carried out the first renovation to replace the palms that had completed their productive cycle and which, due to their height, made harvesting very difficult. Currently, the company processes fruit from its own plantations, two external growers and 20 non-certified independent growers. With the two external producers it has contracts where payment for the fruit is established according to the oil produced, in addition there is an agreement for the administration of human resources through Santa Rosa and technical assistance is provided.</p> <p>The company generates direct employment opportunities for more than 2,168 people (monthly average over the 12 months of the year). The company has a list of stakeholders with whom it interacts, including NGOs, national and local government entities, local community representatives, contractors, media and internal committees. Santa Rosa, S.A.'s oil palm plantations cover 34</p>



	communities in the municipalities of Pueblo Nuevo Tiquisate and Nueva Concepción (department of Escuintla), San José el Ídolo, Santo Domingo and Mazatenango (department of Suchitepéquez), depending on the impact of its operations and physical proximity.
Management Representative Name	Rolando Mérida / Juan Luis Alvarado
Management Representative Designation	Business Management Manager / Chief of Certifications
Management Representative Email	rmerida@grupohame.com

2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0296-20-000-00
Name of RSPO Member	SEAHOLM CORP
Member Since	13/12/2011



2.3. Certificate Information

Certificate Information	
Certificate No.	SCS-RSPOPC-000109
prisma Document Reference Number	<i>(N/A until June 2025)</i>
prisma Trading Account ID	TA25-017102
Scope of Certification	This certificate covers the production of CSPO and CSPK using the Identity Preserved supply chain model.
Supply Chain Model	<input checked="" type="checkbox"/> Identity Preserved (IP) <input type="checkbox"/> Mass Balance (MB)
Applicable Standards / Normative Reference	<input checked="" type="checkbox"/> RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 <input checked="" type="checkbox"/> RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 <input type="checkbox"/> RSPO Management System Requirements for Group Certification of FFB Production 2022 <input checked="" type="checkbox"/> RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Guatemala National Interpretation
Initial Date of Certification:	26/11/2019
Effective Date of Certificate:	26/11/2024
Expiry Date of Certificate:	25/11/2029
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
Santa Rosa S.A.	S25-026032	Kilómetro 156 Carretera al Semillero, Tiquisate Escuintla	70	14.21861914	-91.39907198
Remarks:					

Information of Supply Bases					
Name of Supply Bases	prisma Supply Base ID	Address of Supply Bases	Type of Supply Bases	GPS Coordinates	
				Latitude	Longitude
Santa Rosa	SB25-005651	Tiquisate / Escuintla	Own/Managed Estate	14.239686	-91.376202
San Nicolas	SB26-000082	Tiquisate / Escuintla	Own/Managed Estate	14.189929	-91.324457





Cuatro Robles	SB26-000083	Tiquisate / Escuintla	Own/Managed Estate	14.078130	-91.293937
Buenos Aires	SB26-000084	San José El Idolo / Suchitepequez	Own/Managed Estate	14.378561	-91.432757
Ceibilla	SB26-000085	San Lorenzo / Suchitepequez	Own/Managed Estate	14.224601	-91.577454
Las Pilas	SB26-000086	Santo Domingo / Suchitepequez	Own/Managed Estate	14.224782	-91.469968
Rio Blanco Del Sur	SB25-005545	Santo Domingo / Suchitepequez	Scheme Outgrower	14.104155	-91.548230



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
Santa Rosa	3201.02	3062.26	0	0	0	0	0	33.19	105.56
San Nicolas	2054.37	1980.68	0	0	0	0	0	13.70	59.99
Cuatro Robles	1408.56	1359.99	0	0	0	0	0	7.47	41.10
Buenos Aires	840.13	759.24	0	0	26.56	0	0	37.34	16.99
Ceibilla	836.24	811.55	0	0	0	0	0	3.08	21.61
Rio Blanco	1275.94	1217.86	0	0	26.07	0	0	0.81	31.20
Las Pilas	273.44	265.32	0	0	2.29	0	0	3.88	1.95



Total	9889.69	9456.90*	0.00	0.00	54.93**	0.00***	0.00	99.47**	278.40
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Remarks:

* The total production area was reduced due to the following

- 0.11 ha were used for water reservoirs
- 16.07 ha were used for electrical network upgrades
- 0.857 ha were converted to riparian protection

**HCV area: the unit of certification has 52.93 ha of HCV area. Due to an error in the previous audit report, the conservation areas and HCV areas were reported as one.

***HCS area: the unit of certification does not have HCS. Due to an error in the previous audit report, 3 hectares of HCS were reported.

**** Conservation area: the unit of certification has 99.47 ha in conversation; Due to an error in the previous audit report, the conservation areas and HCV areas were reported as one.

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		





Santa Rosa	0	0	0	3062.26	3062.26	3062.26
San Nicolas	0	0	1980.68	0.00	1980.68	1980.68
Cuatro Robles	0	0	0	1359.99	1359.99	1359.99
Buenos Aires	0	0	759.24	0.00	759.24	759.24
Ceibilla	0	0	134.56	676.99	811.55	811.55
Las Pilas	0	0	0	265.32	265.32	265.32
Rio Blanco	0	0	14.17	1203.69017	1217.86	1217.86
Total	0.00	0.00	2888.64	6568.25	9456.90	9456.90

Remarks:

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



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

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2025	2026	2027	2028	2029	
Santa Rosa	0.00	0.00	383.82	317.89	381.84	1083.55
San Nicolas	0.00	0.00	0.00	0.00	0.00	0.00
Cuatro Robles	0.00	597.88	203.33	0.00	157.18	958.38
Buenos Aires	0.00	0.00	0.00	0.00	0.00	0.00
Ceibilla	0.00	0.00	0.00	0.00	134.56	134.56
Las Pilas	0.00	156.60	0.00	0.00	0.00	156.60
Rio Blanco	0.00	0.00	0.00	0.00	132.36	132.36
Total	0.00	754.47	587.16	317.89	805.94	2465.45

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	
Not applicable				
TOTAL				

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	
Agricola Lima	3rd party estate/ outgrower	14.307571	-91.36878496	185.95



Agrícola Sandoval	3rd party estate/ outgrower	14.0716065	-91.3756146	622.34
Agroindustrias San José del Carmen, S.A.	3rd party estate/ outgrower	14.4780874	-91.25595793	1,173.53
Agropecuaria El Caobanal, S.A.	3rd party estate/ outgrower	14.1195082	-90.63445402	328.81
Agropecuaria Jumay, S.A.	3rd party estate/ outgrower	14.0800229	-91.50725106	1,763.65
Agropecuaria Palmerola, S.A.	3rd party estate/ outgrower	14.1581681	-91.47673484	436.93
Ansebosa, S.A.	3rd party estate/ outgrower	14.23831	-91.3473133	4,771.79
Comercial La Palma	3rd party estate/ outgrower	14.1376227	-91.35892524	551.14
Cultivos Agrícolas Jimenez	3rd party estate/ outgrower	14.2603614	-91.33184656	315.61
DEPROINGUA	3rd party estate/ outgrower	14.1376227	-91.35892524	9,768.94
Finca La Esperanza	3rd party estate/ outgrower	14.2603614	-91.33184656	415.76
Finca Las Ilusiones	3rd party estate/ outgrower	14.0843283	-91.40990156	102.08





Finca María Esperanza	3rd party estate/ outgrower	14.3292274	-91.53272524	24.25
Finca San Rafael Saltona	3rd party estate/ outgrower	14.197851	-91.19804254	268.54
Hacienda El Doral, S.A.	3rd party estate/ outgrower	14.4665857	-91.30060122	2,440.71
Peor es Nada	3rd party estate/ outgrower	14.4012862	-91.20264717	1,119.01
Pontevedra, S.A.	3rd party estate/ outgrower	14.3564669	-91.36311525	5,107.73
Reforestación Las Victorias, S.A.	3rd party estate/ outgrower	14.2646639	-91.36952612	511.82
Santa Rosa, S.A.	3rd party estate/ outgrower	14.4784307	-91.46563322	13,833.95
TOTAL				43742.54



3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	26/02/2026
	End Date	25/11/2026
Projected Certified FFB Volume (MT)	337,100.95	
Average Production Yield (MT/ Ha)	35,65 TM/ha	
Projected CSPO Certified Volume (MT)	Identity Preserved	71,060.88
	Mass Balance	0
Projected CSPK Certified Volume (MT)	Identity Preserved	19,787.82
	Mass Balance	0
Oil Extraction Rate (OER) (%)	21.08%	
Kernel Extraction Rate (KER) (%)	5.87%	

3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	SANTA ROSA S.A.			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	26-11-2023	Start Date	26-11-2024
	End Date	25-11-2025	End Date	25-02-2026
Actual Production Period Reported	From	01-08-2023	From	01-08-2024
	To	30-07-2024	To	30-07-2025
Projected FFB Certified Volume (MT)	337,689.73		337,081.57	



Actual production of FFB (MT)	265,148.11	256,170.68
Projected CSPO Certified Volume (MT)	70,563.30	69,034.
Actual CSPO Production Volume (MT)	51,756.01	51,275.30
Actual CSPO Volume Sold as RSPO Certified (MT)	34,101.51	48,730.51
Actual CSPO Volume Sold as Conventional (MT)	13,474.13	36.55
Actual CSPO Volume Sold under Other Scheme (MT)	0	0
Total Actual CSPO Volume Sold (MT)	47,575.64	48,767.06
Actual CSPO credits sold (where applicable)	0	0
Projected CSPK Certified Volume (MT)	19,302.3	19,988.94
Actual CSPK Production Volume (MT)	15,567.00	15,273.81
Actual CSPK Volume Sold as RSPO Certified (MT)	10,455.52	15,199.14
Actual CSPK Volume Sold as Conventional (MT)	3,766.03	46.96
Actual CSPK Volume Sold under Other Scheme (MT)	0	0
Total Actual CSPK Volume Sold (MT)	14,221.55	15,246.1



3.8 Information of Previous & Current License (Mass Balance)

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



Projected CSPK Certified Volume (MT)		
Actual CSPK Production (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)		



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 **Santa Rosa S.A.** to the RSPO Principles and Criteria Generic RSPO Certification Systems document and **Santa Rosa S.A** 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 **Santa Rosa S.A** 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
Joel Argueta	Team Member	ASI1WSS3LK
Ruth Tenjo	Team Member	ASI1UC44VS
Josué Teo	Team Member	ASIPYF6XT
Sheyla De La Rosa	Observer	N/A



4.3. Audit Plan

DATE	TIME	CAB AUDITOR NUMBER	LOCATION	ACTIVITIES
Day 1: Administrative offices				
11/08/2025	5:00 am -08:00 am	ALL	Trip from Guatemala City to Santa Rosa	
11/08/2025	08.00 am - 08.30 am	CL-ASI1DBZZTO RT-ASI1UC44VS JA-ASI1WSS3LK JT-ASIPYF6XT	Administrative offices	<p>Opening Meeting: Introductions, client update, review audit scope, audit plan, intro/update to P&C RSPO standard and protocols.</p> <p>Indicator: N/A</p>
11/08/2025	08:30 am – 12:00 pm.	RT-ASI1UC44VS	Administrative offices	<p>Legal compliance and social issues</p> <p>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



	01.00 pm – 05.00 pm			<ul style="list-style-type: none"> ▪ Review of contracts, including fruit supply contracts. <p>H&S</p> <p>Indicators: 3.6, 3.7 and 6.7</p> <ul style="list-style-type: none"> ▪ Health and Safety Procedures ▪ Emergency procedures ▪ Accident Recording ▪ PPE ▪ Follow-up and monitoring ▪ Training program
11/08/2025	08:30 am – 12:00 pm.	JA-ASI1WSS3LK	Administrative offices	<p>Respect for the community, human rights and benefit delivery</p> <p>Indicator: 3.4, 4.1, 4.2,4.3, 4.4, 4.5, 4.6, 4.7 and 4.8</p> <ul style="list-style-type: none"> ▪ Complaints and Grievance Mechanism ▪ Respect for Human Rights ▪ Social procedures Monitoring and follow up mechanism / Records ▪ Free Prior and Informed Consent (FPIC)



	01.00 pm – 05.00 pm			<ul style="list-style-type: none"> ■ Compensation procedure ■ Land use ■ Land ownership
11/08/2025	08:30 am – 12:00 pm.	JT-ASIPYF6XT (SL-Observer)	Administrative offices	<p>Agronomics Indicators 3.3, 7.1, and 7.2</p> <ul style="list-style-type: none"> ■ Maps ■ IMP ■ Good Agricultural Practices ■ SOP ■ Soil Management ■ Use of fire and agrochemical ■ Pesticides records



	01.00 pm – 05.00 pm			<p>Environmental</p> <p>Indicator: 3.4 and 7.9</p> <ul style="list-style-type: none"> ■ Environmental Impact Assessment ■ Waste Management ■ Water management ■ Energy Management ■ Mill effluents
11/08/2025	08:30 am – 12:00 pm. 01.00 pm – 05.00 pm	CL-ASI1DBZZTO	Administrative offices	<p>Transparent behavior and policies</p> <p>Indicators: 1.1, 1.2, 3.2.1, 4.1, 4.2 4.1, 4.1 2, 6.1.1, 6.4.1 and 6.5.2</p> <p>Document review</p> <ul style="list-style-type: none"> ■ Availability of relevant public documents ■ Stakeholder list ■ Grievance mechanism Request and ■ Response records ■ Human Rights Policy ■ Non-discrimination and equal opportunity ■ Policy published statement recognizing freedom of association and right to collective bargaining



				<ul style="list-style-type: none"> ▪ Policy to prevent sexual and all other forms harassment and violence ▪ Policy Protection of children ▪ Reproductive rights policy ▪ No forms of forced or trafficked labour policy
11/08/2025	12.00 pm – 01.00 pm	Lunch		
11/08/2025	05.00 pm	End of day 1		
Day 2: Oil Mill and Rio Blanco Farm				
12/08/2025	08.00 am – 12.00 pm 01.00 pm – 05.00 pm	RT-ASI1UC44VS (SL-Observer)	Oil mil	<p>Supply Chain- Indicator: 3.3 and 3.8</p> <p>Site Walk-through: Observe production process, weighbridge, storage facilities and critical control points, worker interview.</p> <p>Document review</p> <ul style="list-style-type: none"> ▪ Demonstration of legal entity ▪ Roles and responsibility ▪ Procedures/manual/SOP ▪ Record of purchase-FFB ▪ Record of sales-CPO ▪ Palm trace transactions ▪ Estimated tonnage ▪ ERP system



				<ul style="list-style-type: none"> ■ Records of Goods In and Goods ■ RSPO logo & claims ■ SOP Oil Mill
12/08/2025	<p>08.00 am – 12.00 pm</p> <p>01.00 pm – 05.00 pm</p>	JA-ASI1WSS3LK	Hame Foundation	<p>Consultation with external and internal stakeholders</p> <p>Indicator: 1, 2, 4, 6, 7</p> <ul style="list-style-type: none"> - Contractors - Fruit suppliers - Previous owners - NGOS - Government entities. -Communities
12/08/2025	<p>08.00 am – 12.00 pm</p> <p>01.00 pm – 05.00 pm</p>	<p>CL-ASI1DBZZTO</p> <p>JT-ASIPYF6XT</p>	Río Blanco Farm	<p>Agronomic, labor, environmental and H&S</p> <p>Visit to Rio Blanco plantation</p> <ul style="list-style-type: none"> ■ Site Walk-through ■ Workers Interviews ■ Canteens - Feeding ■ Sanitation facilities ■ Use of EPP ■ Emergency procedure ■ HCV ■ Pesticides applications



				<ul style="list-style-type: none"> ▪ Pest Monitoring
12/08/2025	12.00 pm – 01.00 pm	Lunch		
12/08/2025	05.00 pm	End of day 2		
Day 3: Administrative offices and Buenos Aires Farm				
13/08/2025	08:00 am - 09:30 am	CL-ASI1DBZZTO	Meeting with Management to present the balance of the 2 audit days	
13/08/2025	08.00 am – 12.00 pm 01.00 pm – 05.00 pm	RT-ASI1UC44VS JT-ASIPYF6XT	Buenos Aires Farm	Agronomic, labor, environmental and H&S Visit to Buenos Aires 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



13/08/2025	08.00 am – 12.00 pm 01.00 pm – 05.00 pm	JA-ASI1WSS3LK (SL-Observer)	Administrative offices	<p>Human Resources, H&S and social issues</p> <p>Indicator: 2.1, 3.3, 3.5, 6.1, 6.2, 6.3, 6.4, 6.5, 6.6</p> <ul style="list-style-type: none"> ■ HR procedure review ■ Records of workers contracts ■ Wages and benefits of workers ■ Communication Log and Procedures ■ Training records ■ List of stakeholders ■ Grievance Mechanism ■ Respect of Workers rights ■ DLW ■ Trade Unions ■ Protection of children ■ Policy on sexual harassment ■ Records for request and response
13/08/2025	09.30 am – 12.00 pm	CL-ASI1DBZZTO	Administrative offices	<p>Optimize productivity, efficiency, positive impacts, and resilience</p> <p>Indicator: 2.1, 2.3 3.1 and 3.2.</p> <ul style="list-style-type: none"> ■ Management Plan ■ Continuous improvement ■ Monitoring Programs ■ Social impact assessment ■ Replanting program



	01.00 pm – 05.00 pm			Indicator 7.8 and 7.9 <ul style="list-style-type: none"> ■ Water Management
13/08/2025	12.00 pm – 01.00 pm	Lunch		
13/08/2025	05.00 pm	End of day 3		
Day 4: Administrative offices and Santa Rosa Farm				
14/08/2025	08:00 am - 09:30 am	CL-ASI1DBZZTO (SL-Observer)	Meeting with Management to present the balance of the 2 audit days	
14/08/2025	08.00 am – 12.00 pm	RT-ASI1UC44VS JT-ASIPYF6XT	Santa Rosa Farm	Agronomic, labor, environmental and H&S Visit to Santa Rosa 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
14/08/2025	01.00 pm – 05.00 pm	RT-ASI1UC44VS	Administrative offices	Indicator 3.7 and 6.3 <ul style="list-style-type: none"> ■ Training program ■ Freedom of association ■ Waste Management
14/08/2025	01.00 pm – 05.00 pm	JT-ASIPYF6XT	Administrative offices	Indicator 7.12 <ul style="list-style-type: none"> ■ AVC ■ LUC
	08.00 am – 12.00 pm 01.00 pm –	JA-ASI1WSS3LK	Administrative offices	Human Resources, H&S and social issues Indicator: 2.1, 3.3, 3.5, 6.1, 6.2, 6.3, 6.4, 6.5, 6.6 <ul style="list-style-type: none"> ■ HR procedure review ■ Records of workers contracts ■ Wages and benefits of workers ■ Communication Log and Procedures ■ Policy of Ethics ■ Training records ■ Human Rights Policy ■ List of stakeholders ■ Grievance Mechanism



	05.00 pm			<ul style="list-style-type: none"> ▪ Respect of Workers rights ▪ DLW ▪ Trade Unions ▪ Protection of children ▪ FPIC ▪ Records for request and response
14/08/2025	09.30 am – 12.00 pm 01.00 pm – 05.00 pm	CL-ASI1DBZZTO (SL-Observer)	Administrative offices	<p>Agronomic Issues</p> <p>Indicator 7.3, 7.4 7.5, 7.6 and 7.7</p> <ul style="list-style-type: none"> ▪ Soil Maps ▪ Soil surveys ▪ Fragile Soils <p>Previous NC closure</p>
14/08/2025	12:00-01:00 pm	Lunch		
14/08/2025	05:00 pm	End of day 4		
14/08/2025	05:00	Trip to Guatemala City		



Day 5: Closing meeting - office				
15/08/2025	08:00 am-10:00 am	JT-ASIPYF6XT (SL-Observer)	Office	Indicator 7.10 <ul style="list-style-type: none"> Greenhouse gases/GHG calculator
15/08/2025	08:00 am-10:00 am	CL-ASI1DBZZTO	Office	Indicator 7.2.10 and <ul style="list-style-type: none"> Annual Medical Surveillance
15/08/2025	08:00 am-10:00 am	JA-ASI1WSS3LK	Office	Final Documentary Review of any pending issue
15/08/2025	08:00 am-10:00 am	RT-ASI1UC44VS	Office	Final Documentary Review of any pending issue
15/08/2025	10:00 am - 12:00 pm	Audit Team Meeting/Findings review		
15/08/2025	12:00 pm-01:00 pm	Lunch		
15/08/2025	01:00 pm -2:30 pm	Preliminary RSPO P&C Closing Meeting		
15/08/2025	02:30 pm-04:00 pm	Closing meeting		

Notes: Include the number of hours spent at the sample sites for each day of the audit, including the time for the opening and closing meeting



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

N/A

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result $x = (\sqrt{y}) \times (z)$	Total Sampled
<i>Mill</i>	1	N/A	N/A	All mills shall be audited.
<i>Own/Managed Estates</i>	6	Low Risk	$x = (\sqrt{6}) \times (0.8)$	2
<i>Scheme Smallholder</i>	0	Choose an item	0	0
<i>Scheme Outgrower</i>	1	Low Risk	1	1
<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 (RECERT)	2025 ASA11	2026	2027	2028
Santa Rosa (Mill)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Santa Rosa	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
San Nicolas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cuatro Robles	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Buenos Aires	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ceibilla	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Las Pilas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rio Blanco	<input 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 López	
Requirements	Description



At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	5 years of experience as sustainability auditor for different standards such as Rainforest Alliance, organic regulations (USDA-NO/EU), and GlobalG.A.P. 6 years of experience as sustainability manager, in charge of the implementation of sustainability standards such as Smeta, Rainforest Alliance, GlobalG.A.P and environmental compliance.
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	In the last year the lead auditor was supervised in 2 audits by experienced lead auditors. Each audit lasted 5 days Currently in the qualification process, third audit supervised by a qualified lead auditor.
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Lead auditor P&C RSPO. Refresher course (2024)

Audit Team Members:

Requirements	CAB Auditor Number	Description
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	Audit team Leader: Carolina López ASI1DBZZTO	Degree in Agriculture Engineering issued by the University of Antioquia, Colombia.
	Audit Team Member 1: Josue Teo ASIPYF6XT	Agricultural Engineer, specialization in Agricultural Production Systems
	Audit Team Member 2: Joel Argueta ASI1WSS3LK	Agronomy Engineering, Master-Social 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: Josue Teo ASIPYF6XT	4 years of experience auditing palm oil sector. 8 years of experience in the Palm Oil Industry
	Audit Team Member 2: 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 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: Josue Teo ASIPYF6XT	RSPO P&C lead auditor course 2018 (2020 and August 2023).
	Audit Team Member 2: Joel Argueta ASI1WSS3LK	RSPO Lead Auditor Update P&C v.2018. June 25 to 28, 2024.
	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: Josue Teo ASIPYF6XT	5-day lead auditor course for ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 lead auditor (2020).
	Audit Team Member 2: Joel Argueta ASI1WSS3LK	QMS ISO 9001_2015 Lead Auditor Training course. IRCA. 22/01/2022.
	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: Josue Teo ASIPYF6XT	RSPO Principles and Criteria Lead Auditor (2023). CBs training - RSPO certification system 2023
	Audit Team Member 2:	CBs training - RSPO certification system 2023.



	Joel Argueta ASI1WSS3LK	
	Audit Team Member 3: Rhuth Tenjo Fuentes ASI1UC44VS	RSPO Principles and Criteria Lead Auditor (2024).
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit team Leader: Carolina López ASI1DBZZTO	-
	Audit Team Member 1: Josue Teo ASIPYF6XT	-
	Audit Team Member 2: Joel Argueta ASI1WSS3LK	-
	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: Josue Teo ASIPYF6XT	Extensive hands-on audit experience, including supervised audits against RSPO P&C systems. Auditor with 3 practical audits of P&C RSPO (2023).
	Audit Team Member 2: Joel Argueta ASI1WSS3LK	4 years of experience in RSPO, P&C audits.
	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: Josue Teo ASIPYF6XT	More than 10 years of experience in Guatemalan legislation and 1 year in Latin American legislation acquired through participation in audits
	Audit Team Member 2: Joel Argueta ASI1WSS3LK	Knowledge of local laws regarding social and labor 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.
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit team Leader: Carolina López ASI1DBZZTO	Agriculture engineer with specific training in integrated pest management and fertiliser as part of the curriculum. Cours “Rational Pesticides Handling” by SENA.
	Audit Team Member 1: Josue Teo ASIPYF6XT	14 years of experience in Agricultural Production, Good Agricultural Practices Advisor, advisor and university professor of Integrated Pest Management and Responsible Management of Pesticides and Fertilizers
	Audit Team Member 2: Joel Argueta ASI1WSS3LK	Agronomy Engineering, Knowledge of good agricultural practices in oil palm crops.
	Audit Team Member 3: Rhuth Tenjo Fuentes ASI1UC44VS	Experience in best agricultural practices, pest control and fertilizer use in America, acquired through participation in audits for more than 10 years.
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	Audit team Leader: Carolina López ASI1DBZZTO	She has conducted eleven audits, auditing health and safety aspects in oil palm plantations and mill
	Audit Team Member 1: Josue Teo ASIPYF6XT	4 years of experience auditing ISO 45001:2018
	Audit Team Member 2: Joel Argueta ASI1WSS3LK	-
	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 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	Audit team Leader: Carolina López ASI1DBZZTO	Experience as a Rainforest Alliance auditor, where she has conducted 21 audits as lead auditor, including the social aspects of the standard
	Audit Team Member 1: Josue Teo ASIPYF6XT	GRASP Auditor Add-on (GlobalG.A.P.) Risk Assessment in Good Social Practices (2024)



(SMETA) Auditor Training or social training recognised by RSPO;	Audit Team Member 2: Joel Argueta ASI1WSS3LK	SA8000 Basic Auditor course. Master- Social Management. Rainforest Alliance auditor for 12 years.
	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: Josue Teo ASIPYF6XT	Experience as an auditor for Global G.A.P., where he has conducted 9 audits, including the social aspects and practices of the GRASP Add-on to the standard.
	Audit Team Member 2: Joel Argueta ASI1WSS3LK	Knowledge of social issues related to gender equality, labor rights, rights of communities or indigenous peoples.
	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: Josue Teo ASIPYF6XT	4 years of experience auditing ISO 14001:2018
	Audit Team Member 2: Joel Argueta ASI1WSS3LK	-
	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 Leader: Carolina López ASI1DBZZTO	Fluent in Spanish and advanced in English
	Audit Team Member 1: Josue Teo ASIPYF6XT	Fluent in Spanish and advanced in English



	Audit Team Member 2: Joel Argueta ASI1WSS3LK	Fluent in Spanish and basic proficiency in English.
	Audit Team Member 3: Rhuth Tenjo Fuentes ASI1UC44VS	Fluent in Spanish and advanced in English
<p>Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course.</p> <p>Note: this does not apply for ISH or Group Certification.</p>	Audit team Leader: Carolina López ASI1DBZZTO	"Lead Auditor in RSPO Supply Chain V2020" issued on 2025 under the code LCLP-RSPO-AL-SCC-03-2025
	Audit Team Member 1: Josue Teo ASIPYF6XT	N/A
	Audit Team Member 2: Sara Calderon ASI14V4YBL	Lead Auditor in RSPO Supply Chain V2020" (2024)
	Audit Team Member 3: 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 certification unit has established communication and complaints mechanisms that define which documents are publicly available, including information related to land tenure or use rights, occupational health and safety, environmental and social impact management, pollution prevention, human rights, continuous improvement, negotiation processes, and summaries of certification assessments. These documents can be accessed by interested parties upon request through the organization's website, email, or official social media channels, and non-confidential information is published online through the company's grievance and consultation platform. Evidence was observed of proactive communication with suppliers, in which the organization shared the list of available public documents and their</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	<ul style="list-style-type: none"> Public summary of certification assessment report; Human Rights Policy (Criterion 6.13). 		<p>access channels. In addition, the certification unit holds regular meetings with surrounding communities to explain the consultation and communication mechanisms and to inform them about the availability of public information. The organization has also published additional sustainability-related information on its website, such as policies, internal audit summaries, employee information, procedures related to customary rights, environmental initiatives, and climate risk assessments. According to representatives of the compliance area, no requests for documents related to environmental, social, or certification requirements have been received to date.</p>	
1.1.2	<p>Information is provided in appropriate languages and made accessible to relevant stakeholders.</p>		<p>The company has published all publicly accessible documents on its website in the local language (Spanish) and has communicated to all its stakeholders the channels for requesting information.</p> <p>Evidence of communication with stakeholders is maintained, such as emails, a list of training sessions, and attendance at community meetings</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



1.1.3 (C)	Records of requests for information and responses shall be maintained.		As described in the complaints and consultation procedure, all requests for public documents must be formally recorded using the established request register, and the timeframe to respond to consultations from interested parties is defined as ten working days. The organization has a communication manager responsible for external communications, supported by designated personnel who handle different types of requests and complaints, including specific leads for social issues, the complaints mechanism, and human resources matters. Interviews with stakeholders confirmed that they are aware of and understand the consultation and communication mechanisms in place. According to information provided by representatives of the compliance department, up to the date of this audit no requests for documents related to environmental and social issues or certification criteria have been received.	<input checked="" type="checkbox"/> 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>1.1.4 (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 certification unit has established a communication procedure that defines how external communication with interested parties is managed. The organization has a communication manager who leads this process, supported by designated personnel responsible for addressing different types of requests or complaints, including specific leadership for social issues, the complaints mechanism, and human resources matters. The procedure is publicly available through the company's website, and consultations with stakeholders confirmed that they are aware of and understand the consultation and communication mechanisms in place. Evidence of communication with contracted parties was observed through email exchanges in which the organization shared information on the documents available and where they can be accessed. In addition, the certification unit conducts annual meetings with surrounding communities to socialize the consultation and communication mechanisms, including information on the publication and availability of relevant documents.</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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1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		The certification unit has a list of all stakeholders, their representatives and contact details (phone number and email). The list was updated in December 2024. The information matches the information collected during interviews with internal and external stakeholders and the documents 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)

Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.				
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		<p>The certification unit has established a Transparency, Ethics, and Anti-Corruption Policy and is certified under ISO 37001:2016 for its Anti-Bribery Management System. The policy prohibits bribery, corruption, and fraudulent use of funds, and promotes fair business conduct across all operations.</p> <p>Compliance is mandatory for shareholders, employees, contractors, and business partners. Any violation may result in termination of the employment or contractual relationship.</p> <p>The ethical conduct policy is publicly available on the company's website. The anti-bribery management system is supported by internal codes of values and conduct for both employees and business partners.</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)
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		<p>The certification unit has a compliance department responsible for overseeing adherence to and implementation of the organization's ethical behaviour policy. An anti-bribery program has been established that defines leadership and senior management responsibilities, as well as</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>controls, procedures, and due diligence mechanisms to prevent, detect, and manage bribery risks. These controls cover areas such as gifts and hospitality, human resource management, operational and transactional controls, relationships with business partners, financial and non-financial controls, reporting and investigation of irregularities, logistics due diligence, and the management of extortion situations. The roles and responsibilities of the ethics committee are defined within the complaints and consultation mechanism, with the committee periodically evaluating potential cases of non-compliance with transparency, ethics, and anti-corruption principles. The organization has implemented a validation cycle to assess the effectiveness of its anti-bribery controls, resulting in evaluation outcomes and improvement actions. An annual internal audit of the anti-bribery management system is conducted by an independent external party, and the program is subject to certification audits against an international anti-bribery standard. In addition, the certification unit implements a training and due diligence program requiring all workers and administrative staff to receive annual</p>	<p><input type="checkbox"/> Not Applicable (justification required)</p>
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			training on transparency, ethics, and anti-corruption obligations, and all employees formally commit to the organization's code of values and conduct upon hiring.	
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Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.

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

2.1.1 (C)	The unit of certification complies with applicable legal requirements.		<p>During the evaluation process, no regulatory non-compliance related to Occupational Health and Safety (OHS) was identified within the certification unit. It was verified that the organization maintains an updated document entitled "Legal Framework for Sustainability", which consolidates applicable legal requirements and includes information on the regulatory framework, scope, objectives, and evidence of compliance.</p> <p>Compliance with key OHS legal requirements was confirmed, including the registration of the Occupational Health and Safety Plan, the Occupational Health and Safety Committee, the OHS Monitor, and the Bipartite OHS Committee with the Ministry of Labor. In addition, all affiliated</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>workers are registered with the social security system, and records demonstrate the free delivery of personal protective equipment to workers as part of preventive measures.</p> <p>From an environmental compliance perspective, adherence to national regulations on wastewater, sludge, and drinking water quality were verified. Wastewater analyses from the fertigation lagoon outlets demonstrated monitoring in accordance with applicable regulatory parameters for reuse. Similarly, sludge analyses confirmed compliance with established limits for heavy metals. Drinking water analyses (microbiological and physicochemical) for the different operational sites showed compliance with national drinking water quality regulations and technical standards.</p>	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.</p>		<p>The certification unit has a procedure in place that establishes the mechanism for identifying, accessing, updating, and evaluating compliance with legal and other requirements applicable to the integrated management system, including quality, industrial safety, occupational health, environment, and labor aspects, which applies to the entire corporate group and to</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>the company Santa Rosa S.A.; This mechanism defines various sources for updating the legal framework, such as official publications, legal notifications, government institution websites, and internal legal advice, and establishes that the legal department must promptly inform those responsible for each process of any changes or new provisions, which must be incorporated and monitored in a matrix that consolidates all applicable environmental, occupational health and safety, and labor regulations, verifying that it includes relevant national regulations and that its monitoring is carried out by those responsible for each process, thus ensuring systematic control of legal compliance and maintenance of conformity with applicable requirements.</p>	
2.1.3	<p>Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.</p>		<p>During the field visit, georeferencing points were taken at the company boundaries:</p> <p>Lat 14.108636° Long -91.506666° Lat 14.268055° Long -91.373333° Lat 14.268051° Long -91.372122° Lat 14.108525° Long -91.498891°</p> <p>The georeferenced points were</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>



			superimposed on the map, showing compliance with the boundaries and there is no planting beyond these boundaries.	
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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>For the management of contractors linked to both the extraction plant and agricultural operations, a documented registry is available that consolidates information on service providers and fresh fruit bunch suppliers. This record includes key data such as stakeholder group, contractor name, and contact details. For the management of contractors linked to both the extraction plant and agricultural operations, a documented registry is available that consolidates information on service providers and fresh fruit bunch suppliers. This record includes key data such as stakeholder group, contractor name, and contact details.</p> <p>As part of the regulatory compliance verification process, specific service</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>contracts and agricultural suppliers were selected for review of applicable legal requirements.</p> <p>As part of the regulatory compliance verification process, specific service contracts and agricultural suppliers were selected for review of applicable legal requirements.</p>	
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 contractors involved in the operation have service contracts, and fresh fruit bunch suppliers hold purchase agreements for African palm fruit. All contracts have been formally signed by both parties, indicating acknowledgment and acceptance, and include specific clauses addressing compliance with labor and legal obligations.</p> <p>As part of the documentary sample, representative contracts from service providers and agricultural suppliers were reviewed, confirming the inclusion of contractual provisions aligned with current regulatory 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)
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		<p>It was verified that contractors involved in the operation have service contracts, and fresh fruit bunch suppliers hold purchase agreements for African palm fruit. All contracts have been formally signed by</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



	<p>protection.</p>		<p>both parties, indicating acknowledgment and acceptance, and include specific clauses explicitly prohibiting practices such as forced or compulsory labour, human trafficking, labor exploitation, and child labor.</p> <p>As part of the documentary sample, representative contracts from service providers and agricultural suppliers were reviewed, confirming the inclusion of contractual provisions aligned with human rights principles and labor legislation</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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Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.				
2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: <ul style="list-style-type: none"> ● Information on geo-location of FFB origins ● Proof of the ownership status or the right/claim to the land by the grower/ smallholder ● Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB 		The certification unit maintains updated information on its interested parties, identifying direct sources of FFB bunches and recording their general location data. A dedicated legal compliance department is responsible for verifying the land tenure status of all suppliers. This verification process includes the review of ownership titles and, where applicable, valid lease agreements that demonstrate legal rights to use the land. The assessment confirmed that the suppliers evaluated have documentation supporting either ownership or lawful use of the properties from which the FFB is sourced. This process ensures that all fresh FFB bunch suppliers included in the certification scope have a verified legal basis for land use and comply with applicable legal requirements related to property rights.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		According to the verification of documents, contracts, and interviews with the legal compliance department staff, there are no intermediaries.	<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)
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Principle 3: Optimise productivity, efficiency, positive impacts and resilience

Criterion 3.1:
 There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.

3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly <input type="checkbox"/> oped business case for Scheme Smallholders.		The company has a three-year business plan covering the period 2025–2027, which includes its own plantations and the Río Blanco outgrower, as well as the incorporation of a new area to be certified at a later date. The plan includes quality management of the materials used for replanting through the use of certified seed suppliers; crop projections and fresh fruit bunch yield trends for own plantations, associated producers, and conventional fruit; estimates of the crude palm oil extraction rate for both certified and conventional production; projections of prices, production costs, and expected profitability; projected profits per ton of oil produced; total palm oil production volumes; and estimated costs associated with 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)
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			renewal programs. This set of projections provides guidance for the company's medium-term production, financial, and operational planning.	
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		The certification unit has established a five-year plantation renewal plan covering the period from 2025 to 2029, which defines the scheduling and progression of plantation renewal activities throughout this timeframe. According to this plan, renewal activities are phased over the five-year period, with no renewals planned at the beginning of the cycle and progressive implementation in the subsequent years.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.1.3	<p>The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items:</p> <ul style="list-style-type: none"> Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions Follow-up actions from management 		The certification unit conducts periodic reviews of its integrated management system to evaluate effectiveness, performance, and continuous improvement. The most recent review assessed results from internal audits, customer feedback, complaints and consultation mechanisms, operational monitoring, use of agricultural inputs, and legal compliance. Internal audits identified minor non-conformities, all of which were addressed through corrective action plans that were fully	<input checked="" type="checkbox"/> 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>reviews</p> <p>Changes that could affect the management system</p> <p>Recommendations for improvement</p>		<p>implemented. Feedback from customers highlighted the need to strengthen compliance with emerging regulatory requirements, including deforestation-free supply chains and human rights due diligence. The complaints and consultation mechanism showed active use, with most cases related to labor and community matters and a high rate of case resolution. Monitoring of agricultural activities confirmed general compliance with established procedures while identifying opportunities to improve efficiency and sustainability. The use of pesticides and fertilizers was monitored, showing a trend toward controlled and rational use with greater emphasis on biological alternatives and technical recommendations. Legal compliance in occupational health and safety, environmental management, and human resources was maintained. Factors identified as potentially affecting the management system include enhanced supplier monitoring and verification of the origin of raw materials in line with non-deforestation requirements. The review recommends continuing the implementation of</p>	
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			operational plans, strengthening waste management, maintaining monitoring of protected and riparian areas, and ensuring continuous follow-up of sustainability initiatives, with each area responsible for tracking commitments and reporting progress to support ongoing improvement.	
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)	<p>The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification.</p> <p>Action plans include continual improvement for the following:</p> <ul style="list-style-type: none"> i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, 		<p>Within the framework of the certification unit's business plan, a continuous improvement approach has been defined that includes strategic projects whose progress is periodically evaluated. These projects cover infrastructure improvements, operational efficiency, environmental performance, and worker welfare, with several initiatives already completed and others showing significant progress, such as improvements to maintenance facilities, handling equipment, wastewater treatment systems, and worker housing. In parallel, the unit has implemented a pesticide use reduction plan based on equipment calibration, systematic pest and disease monitoring, increased use</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	<p>peatland and other conservation areas (Criteria 7.7 and 7.12)</p>		<p>of biological products, establishment of nectariferous species, and strengthened weed monitoring and control, resulting in a measurable reduction in the use of active ingredients compared to previous periods. The organization also maintains a greenhouse gas mitigation and reduction plan that identifies emission sources from agricultural and industrial operations, consolidates data annually, and evaluates performance against a baseline using recognized calculation tools. Achievements include reductions in fertilizer use, fuel consumption, product-related emissions intensity, wastewater generation, and the continued protection of conservation areas. Additionally, the certification unit implements a High Conservation Value management and conservation plan that defines threats, management and monitoring measures, and execution frequencies. Compliance with this plan is verified through periodic inspections and monitoring reports, which document progress and provide feedback to support continuous improvement and ensure the effective conservation of identified high</p>	
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			conservation value areas.	
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		The 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.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		<p>The document review showed that the company has standardized operating procedures covering all activities carried out at the agricultural, industrial, environmental, and occupational health and safety levels. The procedures reviewed include those related to the management of invasive species; integrated pest and disease management; the establishment and management of nectar-producing plots; crop nutrition; the terrestrial application of phytosanitary products; fertilization in oil palm cultivation; pest and weed control; and procedures associated with the supply chain under the identity preserved model.</p> <p>Operating instructions for fruit reception, stripping, fruit weighing at entry, sterilization processes, and production reporting were also verified. In the area of occupational health and safety, plans and programs were found to be in place that include occupational health and safety management, preventive and occupational medicine, emergency response, fire prevention, identification and assessment of</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>occupational risks, and the delivery, control, and inspection of personal protective equipment.</p> <p>In addition, the company has procedures in place for comprehensive waste management, which establish clear guidelines for its identification, handling, storage, collection, and final disposal.</p>	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		<p>The mechanism used by the company to verify the implementation of standard operating procedures is a four-monthly monitoring program. This program includes general occupational health and safety inspections carried out every four months, complemented by intermediate follow-up to verify the closure and progress of identified actions. Based on the information reviewed, the accumulated actions show an implementation rate of approximately 99%, with a small number of actions still in the process of being completed.</p> <p>The company has defined that the evaluation of the implementation of agricultural standard operating procedures is the responsibility of the</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>Good Agricultural Practices area. In addition, internal audits constitute another key mechanism for monitoring the effective implementation of these procedures.</p> <p>The organization maintains records that document the evaluation of the implementation of standard operating procedures. These include internal inspection records covering sustainability, occupational health and safety, environmental and agricultural aspects at different farms, as well as evaluations related to harvesting, fertilization, maintenance activities and integrated pest management in oil palm cultivation. Presentation materials summarizing the evaluation of agricultural work were also reviewed. Together, these records provide evidence of systematic monitoring and verification of compliance with established procedures.</p> <p>For mill operations, the company also has standard operating procedures in place. Their implementation is verified through annual internal audits and through the monitoring of management indicators for each operational area. The internal audit process confirmed compliance with the requirements of the</p>	
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			<p>applicable standards, including the implementation of operational procedures.</p> <p>However, non-conformity was identified in relation to the implementation of certain occupational health and safety procedures.</p>	
3.3.3	Records of monitoring and any actions taken are maintained and available.		<p>The company maintains records that demonstrate the evaluation and verification of the implementation of standard operating procedures across its operations, including internal inspections covering sustainability, occupational health and safety, environmental and agricultural aspects at different farms, as well as assessments of harvesting, fertilization, maintenance activities and integrated pest management in oil palm cultivation, complemented by presentations summarizing the evaluation of agricultural work. Evidence also includes internal audit results confirming the implementation of operating procedures, records related to certified palm fruit processing and segregation controls, periodic occupational inspections such as verification of proper use of personal</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>protective equipment and inspections of firefighting systems, and the execution of emergency drills addressing chemical spills, first aid for injured persons, earthquakes and fire extinguisher use. In addition, the unit evaluates the implementation of waste management activities, including waste quantification, staff training, installation of waste segregation infrastructure, disposal through authorized companies, composting of organic waste, reduction, recycling and reuse initiatives, adaptation of collection centers, proper transportation of waste and annual comparisons of waste reduction. Compliance monitoring inspections identified full compliance in some locations, while in others specific findings such as accumulation of scrap metal, inadequate waste collection infrastructure, lack of pre-sorting areas for damaged protective equipment and accumulation of materials were recorded; in all cases, corrective actions were defined and implemented.</p>	

<p>3.4.1 (C)</p>	<p>In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.</p>		<p>The company does not have any new plantations, and for social aspects it has carried out a participatory social and environmental impact assessment in its area of influence, which identified both positive and negative impacts. The analysis recognized positive impacts such as job creation, inclusion of women, respect for communities and their leaders, the existence of a complaints and consultation mechanism, and the implementation of community projects, while negative impacts included issues related to drainage cleaning, maintenance of community roads, and shortcomings in the execution of pruning activities that affect access roads. The identification of these impacts is consistent with what was expressed by stakeholders during consultations conducted as part of the audit. From an environmental perspective, the company has an approved environmental impact assessment that considers the impacts generated by the operation of the oil mill and oil palm plantations, complemented by a participatory social assessment involving workers, communities, public and private institutions, contractors, supply chain actors and associated</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>producers. Since several years ago, the company has maintained a systematic process of engagement with stakeholders within its area of influence, evolving from a focus on environmental impacts toward an integrated approach that incorporates social aspects and emphasizes respect for human rights and the creation of shared value. This process includes the definition and updating of the area of influence and stakeholder groups, social cartography, identification and evaluation of risks and impacts, definition of mitigation and management measures, validation of findings, and continuous monitoring and follow-up through administrative reviews, field verification and participatory monitoring by different stakeholder sectors</p>	
3.4.2	<p>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>		<p>The company has an updated social and environmental impact assessment for 2024, which is currently under implementation and monitoring. This assessment includes a mitigation plan covering all operational processes for the 2024–2026 period. The methodological process incorporated dissemination of results, consultation, validation, implementation, and follow-</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>up. Compliance with the social management commitments established in 2022 reached 95%, and the 2024 study included disclosure of compliance with those commitments, as well as an update of stakeholders and consultation processes carried out in 2022 and 2024. Progress and results were shared with stakeholders, and the mitigation and management plan for the 2024–2026 period was disseminated and validated.</p> <p>Field visits, participatory consultations, and the identification of positive and negative impacts were conducted as part of the process. Mitigation measures were developed, validated with stakeholders, and supported by a monitoring system that is being implemented throughout the 2024–2026 period. The identification of impacts was carried out using matrices that reflect the most relevant aspects raised during participatory consultations, structured around three dimensions: governance (transparency and legal compliance), human rights (occupational health and safety, working conditions, non-discrimination, respect, infrastructure, education, and organization), and environmental</p>	
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			<p>aspects (water, air, flora, fauna, and soil).</p> <p>The impact mitigation plan for 2024–2026 is in place and was validated through meetings held with representatives from multiple communities. Participants voluntarily reviewed the relationship between identified impacts and proposed mitigation measures and provided comments and recommendations, which were incorporated into the final plan. A follow-up and monitoring process allows stakeholders and other interested parties to verify compliance with mitigation actions, while internally each operating unit reports progress every four months as part of the sustainability management system.</p> <p>Evidence of implementation includes presentations showing progress during the first four months of 2025, field visit records with community leaders, and reports confirming full compliance with key mitigation activities, such as water-use reduction during critical periods, optimization of irrigation based on crop needs, maintenance and replanting of riparian vegetation, and annual boundary cleaning activities carried out jointly with communities. External</p>	
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			<p>monitoring of mitigation effectiveness confirmed full compliance for the July 2023 to July 2024 period, and feedback was provided to administrative areas following site visits.</p> <p>Monitoring also includes measures to address work overload in agricultural activities, training actions, and verification by area managers with support from consultants. All identified negative impacts are managed under the same level of priority. There is an allocated annual budget for social management activities, and the defined area of influence has not changed. The three pillars of the plan align with the company's sustainability policy: governance, human rights, and environment.</p> <p>During the 2024 update, participatory mapping of stakeholders was verified, including attendance and active participation of local communities, along with the dissemination of results from previous mitigation plans. In the governance dimension, five impacts were identified with a verified compliance level of 93%, while in the human rights dimension, thirty-five impacts were identified with a compliance level of 95%.</p>	
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			Overall, the social and environmental impact assessment identified both positive and negative social impacts, using a participatory methodology that involved workers, communities, public and private institutions, supply chain actors, and associated producers. The resulting mitigation plan defines actions, indicators, and verification mechanisms and is supported by an operational plan that consolidates all mitigation activities aimed at reducing negative impacts from agricultural and industrial operations during the 2024–2026 period.	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		The social and environmental impact assessment includes the identification of risks and the definition of mitigation measures, specifying the types of impacts, mitigation actions, indicators, and means of verification, and based on its results the company developed an operational mitigation plan that consolidates all actions aimed at reducing negative impacts generated by agricultural and industrial operations, which was shared with and confirmed by stakeholders during consultations. As part of the	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			<p>implementation of this plan, records were observed that demonstrate actions taken to address previously identified negative impacts, including maintenance of drainage channels in different operational areas, maintenance and improvement of community roads affected by operations, and corrective pruning activities along community access roads to prevent palm leaves from affecting transit. In addition, a compliance report was prepared describing the activities carried out to reduce negative impacts during the first half of the year, and progress on the mitigation plan was presented to communities, internal committees, producers, and contractors, complemented by guided visits to the industrial facilities to promote transparency and understanding of operations. The review of the socio-environmental management and monitoring framework evidences tools such as analytical matrices, integration matrices, stakeholder engagement records, activity schedules, monitoring mechanisms, and social impact follow-up instruments that support the implementation and tracking of</p>	
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			<p>mitigation actions. Furthermore, the company has established a structured social management process aimed at strengthening its relationship with the surrounding environment to generate shared value, mitigate operational impacts through strategic alliances, identify key communities and their main challenges using participatory approaches, and contribute to local development, including participatory diagnostics for periodic impact assessment updates and defined processes for social impact evaluation, prioritization of issues, planning of actions, and monitoring of results.</p>	
<p>Criterion 3.5: A system for managing human resources is in place.</p>				
3.5.1	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.</p>		<p>During the document review, the following labour procedures were reviewed:</p> <ul style="list-style-type: none"> - Recruitment and selection procedure. The overall objective is to regulate the processes in the Recruitment and Selection area through which the company attracts, recruits, and selects personnel to fill the vacancies required by the Business Units. As 	<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>part of the personnel selection process, this procedure covers and regulates staff promotions within the company's different areas of operation.</p> <ul style="list-style-type: none"> - Personnel hiring procedure. The objective is to guarantee the hiring of personnel through agile and efficient processes, as well as to create or update the employees' employment file. - Incident procedure. The objective is to ensure that all incidents are managed in an agile manner so that employee requests can be addressed. This procedure regulates the steps to be followed when resignations, dismissals, and retirements of personnel occur. - Disciplinary Manual. The objective is to provide guidance for managers and immediate supervisors with the criteria for exercising and applying the corresponding sanctions to all workers who violate internal rules or regulations and who deviate from compliance with instructions, their duties, and obligations. - During induction, all workers are informed that these procedures are available to them if they require 	
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			<p>them, and the entire process is conducted in Spanish, which is the language spoken in the company's area of influence and was confirmed in interviews with workers and consultations with stakeholders.</p>	
3.5.2	<p>Employment procedures are implemented and records are maintained.</p>		<p>The company has records demonstrating the implementation of labor procedures.</p> <p>During the document review, the files of 10 workers from the mill and 13 files of workers from the farms were reviewed. The files reviewed showed evidence of the implementation of the procedures.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.6.1 (C)	<p>All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.</p>		<p>During the verification process, it was confirmed that the organization has an active Occupational Health and Safety Plan (OHSP), officially registered with the relevant authority. The plan covers all administrative, agricultural, and industrial processes, and includes a policy focused on preventing incidents, accidents, and occupational illnesses, along with criteria for risk assessment</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>across operations.</p> <p>An updated matrix for identifying and evaluating occupational risks was also verified, covering both industrial and agricultural areas. Risks are clearly defined by job role, and mitigation measures have been implemented, including the distribution of personal protective equipment, occupational inspections, regular training sessions, workplace signage, and preventive health programs.</p> <p>Additionally, the organization conducts investigations of workplace accidents, with results documented and used to update the risk matrix. A total of 47 occupational accidents were recorded in 2024, and 31 events have been reported so far in 2025.</p>	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		<p>The organization has implemented a series of actions as part of its Occupational Health and Safety Plan (OHSP), aimed at strengthening preventive management across agricultural, industrial, and administrative operations. Verified measures include:</p> <ul style="list-style-type: none"> - Documentation of the protective 	<input checked="" type="checkbox"/> 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>equipment matrix by job role.</p> <ul style="list-style-type: none"> - Recorded distribution of personal protective equipment (PPE) to all employees. - Formal appointment of the OH&S system coordinator and monitors. - Official registration of the Bipartite OH&S Committee with the Ministry of Labor, with evidence of monthly meetings. - Specialized training on occupational risks, emergency response, fire extinguisher use, and basic safety standards. - Periodic occupational inspections and emergency drills, including chemical spills, injury response, nighttime earthquake scenarios, and fire extinguisher use. <p>The OHSP is publicly available on the Grupo HAME website. As part of its monitoring process, key performance indicators in occupational safety are tracked.</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 a formal procedure for managing training activities, which outlines clear guidelines for planning, coordinating, and efficiently executing learning events across all business units. The process includes designated roles, evaluation and attendance records, and a cascading methodology to ensure progressive knowledge transfer across hierarchical levels.</p> <p>An institutional induction procedure is also in place for new employees, with specific formats that cover general orientation and job-specific content.</p> <p>The training program for the July–September 2025 quarter was validated, featuring topics on sustainability, human rights, occupational safety, gender, and environmental management. Additionally, effectiveness evaluations were conducted using multiple-choice instruments as part of the verification and continuous improvement process.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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3.7.2	Records of training are maintained, where appropriate on an individual basis.		<p>The organization maintains structured records supporting its training and institutional induction processes. These documents ensure traceability of learning activities, including details on topics covered, participants, job roles, dates, times, and responsible personnel.</p> <p>Several training sessions conducted in 2025 were validated, covering key topics related to sustainability, regulatory compliance, environmental management, and occupational health and safety.</p> <p>The trainings addressed RSPO Principles and Criteria; institutional policies on sustainability, freedom of association, and code of conduct; HCV, waste management, and driver training; as well as occupational risks, emergency response plans, and proper use of personal protective equipment.</p> <p>The sessions had substantial participation and documented evidence supporting their implementation</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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3.7.3	<p>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>		<p>The organization has conducted training sessions on the RSPO Supply Chain Standard for key personnel, with documented records of internal training activities focused on RSPO principles and the IP supply chain model. Interviews confirmed that staff demonstrated technical knowledge of operational procedures, critical tasks, and regulatory requirements. Additionally, evaluation mechanisms were implemented to assess the effectiveness of the training, including questions related to RSPO certification models.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
<p>Criterion 3.8: Supply Chain Requirements for Mills</p>				
3.8.1	<p>Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme 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</p>		<p>The company has documented and implemented a supply chain procedure under the Identity Preserved (IP) model in accordance with RSPO standards, covering operations from fruit truck parking to crude palm oil dispatch. To ensure segregation between certified and conventional fruit, the extraction plant operates two physically separated production lines, with visual signage and defined protocols for process transitions.</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>



	separating them, the inly MB Module is applicable.		<p>The procedure outlines critical control points across reception, sterilization, digestion, pressing, and clarification stages, along with specific measures for handling certified kernel. Operational records were reviewed, confirming traceability, process control, and product differentiation.</p> <p>During the plant walkthrough, interviews with supply chain personnel validated the effective implementation of the procedure and demonstrated operational knowledge of the IP model.</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>		N/A. The Organization has not implemented the Mass Balance model.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.3	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		The Santa Rosa extraction plant maintains operational records and control forms that enable the calculation and verification of certified and conventional product inflows and outflows for any period of the year.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	<p>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>Documentation includes shipment and reception records, vehicle entry controls, weighbridge system reports, and consolidated monthly process reports.</p> <p>The Planning and Traceability department consolidates monthly data on processed fruit, crude oil production, and kernel output, differentiating between certified and conventional products, including their respective extraction rates. Daily oil production is calculated based on the extraction data recorded at the plant.</p> <p>During the audited period (August 2024 – July 2025), fresh fruit was processed and certified oil and kernel were produced in line with established extraction yields. Production and processing projections are also available for the subsequent annual period, including estimated extraction rates</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		<p>It was verified that the Certification Unit has correctly registered all transactions of certified products on the RSPO computer platforms (PRISMA and PalmTrace) under the Identity Preserved (IP) supply chain model, corresponding to PRISMA ID TA25-017102.</p> <p>The Certification Unit submitted documentary evidence including the lists of RSPO sales invoices, almond invoices, and records of ACP and PK outgoings for the period August 2024 to July 2025. These records compile all transactions carried out on the RSPO IT platforms and include key information such as transaction ID, transaction date, related invoice number, net weight, seller, buyer, product type, and supply chain model.</p> <p>During the evaluation period, the Certification Unit carried out a total of 53 certified transactions, comprising 39 transactions of crude palm oil (CSPO) and 14 transactions of palm kernel (CSPK).</p> <p>A sample of transactions registered on the RSPO IT platform was reviewed and verified, confirming consistency</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>between the electronic records and the supporting documentation. The reviewed transactions include CSPO and CSPK volumes traded under the Identity Preserved model, with clearly identified sellers and buyers, transaction dates, and quantities expressed in metric tons.</p> <p>Based on the evidence reviewed, the traceability and registration of certified product transactions comply with RSPO supply chain requirements for the Identity Preserved model.</p>	
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>The company has documented and implemented a supply chain procedure under the Identity Preserved (IP) model, aligned with RSPO standards. It outlines the operational methodology for processing certified and conventional fruit at the extraction plant, with defined responsibilities for key roles, segregation and traceability mechanisms, and supporting instructions for fruit reception, kernel recovery, and product dispatch.</p> <p>Records and reports related to the Identity Preserved (IP) supply chain model were evidenced. 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>c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard.</p> <p>d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill.</p>		<p>documentation includes vehicle entry controls for certified fruit, records of processing changes from conventional to certified, daily sterilization controls for certified fruit, and crude palm oil measurement records for storage tanks.</p> <p>Document review confirmed that responsible personnel are familiar with the system and have received training on its implementation. Training sessions were conducted for operational staff, covering RSPO certification standards and internal procedures, ensuring proper application of the IP model.</p>	
3.8.6	<p>Internal Audit</p> <p>(i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill;</p> <p>a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims</p> <p>b) Effectively implements and maintains the standard requirements within its organization.</p> <p>(ii) Any con-conformities found as part of the internal audit shall be issued and</p>		<p>There is a formal procedure for conducting internal audits of the RSPO Chain of Custody System, which establishes the requirements, the annual program, the selection of auditors, and the audit plan. The audit team maintains its independence and has certified training.</p> <p>The most recent internal audit was conducted by a specialized team from the Sustainability department. The results were documented in a report that includes positive aspects, opportunities for improvement, and</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>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>findings, including a non-conformity related to the supply chain system. This was managed through a root cause analysis and a documented action plan.</p> <p>In addition, a management meeting was held to review the results of internal and external audits, the status of action plans, customer needs, and the complaint mechanism, and recommendations were made for the continuous improvement of the management system.</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>A documented procedure governs the supply chain management under the identity preserved model, outlining requirements for raw material reception and the segregation of certified versus conventional fruit. The ERP system registers suppliers using specific codes, and certified fruit shipments include QR codes scanned upon entry.</p> <p>During the audit, the correct implementation of segregation procedures was verified across operational areas, along with the review of records related to fruit intake and processing. The Planning and Traceability department consolidates</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>monthly data on processed fruit, produced oil and kernel—both certified and conventional—along with their extraction rates.</p> <p>Additionally, a procedure for handling non-conforming products was confirmed, aimed at preventing the unintended use or delivery of documents and products that do not meet established requirements. To date, no cases of non-conforming documents have been reported.</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> <ol style="list-style-type: none"> The name and address of buyer; The name and address of the seller The leading or shipment/delivery date; The date on which the documents were issued; RSPO certificate number; 		<p>The dispatch procedure for certified products under the RSPO identity preserved model is outlined in internal documents that specify the requirements for shipping CSPO and CSPK products. During the audit, records related to certified product sales were reviewed, including sales invoices and weight tickets.</p> <p>These documents include essential information such as product type, volume sold, buyer and seller details, and transport data. It was confirmed that the documentation meets the requirements set by the applicable indicator.</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"> f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number 			
3.8.9	<p>Outsourcing Activities</p> <ul style="list-style-type: none"> (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: <ul style="list-style-type: none"> a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the outsourcing contractor or operation if an audit is deemed 		<p>The Certification Unit subcontracts only the transportation of crude palm oil and palm kernel. The organization currently works with four transport contractors, each under formal agreements outlining service conditions, including clauses related to audits and operational access.</p> <p>All reviewed contracts are valid for 24 months and include provisions requiring contractors to cooperate with certification audits when notified.</p> <p>It was also confirmed that transport contractors received training on RSPO Principles and Criteria, as well as the Supply Chain Standard. Attendance records and individual effectiveness evaluations were reviewed as supporting evidence</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	<p>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) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.</p>			
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.		<p>A document containing information on interested parties is provided, listing subcontractors and detailing contact information, such as:</p> <ul style="list-style-type: none"> - Type of interested party: Oil transport contractor - Name of the organization - Name and email address of contact person. 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.		The Santa Rosa extraction plant has not added any new subcontracted activities or subcontractors within its Supply Chain Management System. As outlined in the internal procedure, the Head of Planning and Traceability is responsible for reviewing suppliers who	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			physically handle the product, ensuring they have valid contracts and are properly notified to the certifying body.	<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 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</p>		<p>During the audit, proper custody of records related to the implementation of the RSPO supply chain system was confirmed, both in physical and electronic formats. Records are organized within the Daruma platform and retained for a minimum of five years, in accordance with internal procedures.</p> <p>Documentation from the year 2023 was reviewed, including oil inventory logs, weighbridge reports, daily production records, internal audits, and other relevant documents. The organization also maintains a physical archive of printed materials.</p> <p>The extraction plant holds records that allow for the calculation of certified and non-certified product flows for any given period. Based on these records, detailed data on certified crude palm oil and kernel production was obtained, along with projections for the upcoming period. No undocumented sales were identified during the evaluation.</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>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>			
3.8.13	<p>Extraction rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>		<p>The Santa Rosa extraction plant calculates its crude palm oil (CPO) and palm kernel (PK) extraction rates daily based on internal production data and processed fruit, using established formulas. This information is recorded in a monthly report including key data such as processed fruit, oil produced and palm kernel produced, and extraction percentages.</p> <p>During the audited period, the reported extraction rates were consistent with production records and aligned with industry-standard ranges.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>		<p>The Santa Rosa extraction plant calculates its crude palm oil (CPO) and palm kernel (PK) extraction rates daily based on internal production data and processed fruit, using established formulas. This information is recorded</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p>

			<p>in a monthly report including key data such as processed fruit, oil produced and palm kernel produced, and extraction percentages.</p> <p>During the audited period, the reported extraction rates were consistent with production records and aligned with industry-standard ranges.</p>	<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>		<p>The company has documented and implemented a supply chain procedure under the Identity Preserved (IP) model in accordance with RSPO standards, covering operations from fruit truck parking to crude palm oil dispatch. To ensure segregation between certified and conventional fruit, the extraction plant operates two physically separated production lines, with visual signage and defined protocols for process transitions.</p> <p>The procedure outlines critical control points across reception, sterilization, digestion, pressing, and clarification stages, along with specific measures for handling certified kernel. Operational records were reviewed, confirming traceability, process control, and product differentiation.</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 plant walkthrough, interviews with supply chain personnel validated the effective implementation of the procedure and demonstrated operational knowledge of the IP model.</p>	
<p>3.8.16</p>	<p>Registration of Transactions</p> <p>(i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>(ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform</p>		<p>The company's registration has been verified on RSPO's PRISMA platform under the Identity Preserved (IP) Supply Chain model. Supporting documents were presented, consolidating transactions recorded in PALM TRACE and PRISMA systems, including transaction ID, date, invoice number, net weight, buyer, and seller.</p> <p>During the evaluation period, the Certification Unit completed 39 transactions of certified crude palm oil (CSPO) and 14 transactions of certified palm kernel (CSPK), all under the IP model. The reviewed records demonstrate full traceability of certified products traded.</p> <p>After reviewing the documents and records, it was found that the Certification Unit recorded the transactions using the IT platform within the established deadlines.</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>



			Furthermore, no RSPO-certified volumes were identified as having been marketed under other systems or as conventional volumes.	
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>During the audit, appropriate use of the RSPO trademark was verified on the corporate website, where the certification is communicated and a link to the organization's official RSPO profile is provided. No evidence was found of RSPO logo usage in emails, internal documents, or on the product.</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 / Indicator	Audit Findings	Audit Findings (Public Summary)	Results	
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1:				
The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	<p>A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p>	<p>The certification unit has documented and published the sustainability policy (SGS-POL-009 edition 005 date: 02/02/2024) which includes in section 2, the commitment to respect human rights and comply with the ILO conventions ratified by Guatemala, likewise in section 2.1. 6 prohibits the threat, intimidation, harassment or any kind of reprisal against human rights defenders, users of the Complaints and Inquiries Mechanism or any other person.</p> <p>The sustainability policy has been published on the company's website: https://grupohome.com/es/politicas-y-procedimientos-doc/politicas</p> <p>Additionally, there is evidence of communication via email with interested parties (contracted parties) where the list of available documents and where they have been published is shared.</p> <p>Supplier Transportes Boat: 01/08/2025</p>	<p>The certification unit has documented and published a sustainability policy that includes a commitment to respect human rights and to comply with the ILO conventions ratified by Guatemala, and it explicitly prohibits threats, intimidation, harassment, or any form of reprisal against human rights defenders, users of the complaints and inquiries mechanism, or any other person; this policy is publicly available on the company's website, and there is evidence that it has been communicated by email to interested and contracted parties, as well as shared with surrounding communities by in person meetings, through messages that provide access to the list of available documents and indicate where they are published, demonstrating that the policy has been formally established, disclosed, and communicated to relevant stakeholders.</p> <p>The sustainability policy was shared</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>Supplier Multiservicios Agricolas Hernandez: 01/08/2025 Supplier Transportes Yex: 18/07/2025 Supplier Transportes Balam: 01/08/2025</p> <p>For the communities, annual meetings where the policy is read and explained to participants</p> <p>Community Champas-Pinula: 12/12/2024 Community Canoas-Pinula: 15/07/2025 Community San José Madre Vieja: 18/07/2025 Community Laguna Calle del Banco: 27/03/2025 Community Trocha 2-Calle Palo Blanco: 12/12/2024</p> <p>The sustainability policy was shared with the workforce through training sessions, document “training attendance list” (GRHS-R-068 edition 03) held on Buenos Aires 01/22/2025 and 04/24/2025 Rio Blanco: April 21, 2025, and July 24, 2025 Santa Rosa plantation and mill: January 21, 2025, and July 25, 2025</p>	<p>with the workforce through training sessions.</p>	
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4.1.2	<p>The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p>	<p>The company does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations, it was confirmed during the walkthrough.</p> <p>During the interviews with communities, workers and previous owner, it was confirmed that the company has not used violence.</p>	<p>The company does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations, it was confirmed during the walkthrough.</p> <p>During the interviews with communities, workers and previous owner, it was confirmed that the company has not used violence.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

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

<p>4.2.1 (C)</p>	<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 Complaints and Consultation Mechanism “Mecanismo de quejas y consultas”, code GIO-P-875, edition 031, date of publication 04/11/2025.</p> <p>The Mechanism is open to all individuals or groups of people who believe they have been affected by the activities of the company or actors in its value chain. It is also open to all individuals or groups of people who have questions or concerns about the company's activities and request information about them.</p> <p>There are four channels for submitting a complaint to the Mechanism, which are:</p> <p>i. Telephone line:</p> <p>a) Toll-free telephone line, available in Spanish and Q'eqchi': 1-801-137-77-77. Operators are available Monday through Friday from 7:00 a.m. to 7:00 p.m. and Saturday from 7:00 a.m. to 5:00 p.m. Outside these hours, calls are received by voicemail and entered into the first shift by an operator the following day. At the request of the complainant, a female operator can handle reports of sexual</p>	<p>The company has a Complaints and Consultation Mechanism.</p> <p>The Mechanism is open to all individuals or groups of people who believe they have been affected by the activities of the company or actors in its value chain. It is also open to all individuals or groups of people who have questions or concerns about the company's activities and request information about them.</p> <p>The mechanism describes the means of receiving complaints, those responsible, and response times.</p> <p>The records of the dissemination of the complaints mechanism to stakeholders were reviewed.</p> <p>Complaints filed in 2024 and those filed during 2025 were also reviewed. All complaints were handled in accordance with the provisions of the complaint's mechanism.</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>harassment and/or violence.</p> <p>b) Compliance Hotline: open Monday through Friday from 8:00 a.m. to 5:00 p.m.</p> <p>ii. Complaints and Inquiries Administrator (AQC): open Monday through Friday from 8:00 a.m. to 5:00 p.m.</p> <p>iii. Website (www.grupohome.com): available 24 hours a day.</p> <p>iv. Email: available 24 hours a day.</p> <p>a) MQC direct account (quejasyconsultas@grupohome.com)</p> <p>b) Governance, Risk, and Compliance Manager account (cumplimiento@grupohome.com).</p> <p>Record:</p> <ul style="list-style-type: none"> - Record of the dissemination of the complaint's mechanism carried out on June 6, 2025, with the communities of Nuevo Santiago Cabricán, San José El Ídolo, and El Fresnillo. - Record of dissemination of the complaint's mechanism carried out on 12/6/2025 with the communities of Canoas, Pueblo Nuevo Tiquisate, Rastro, Nueva Concepción, San José Madre Vieja, 		
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		<p>Trocha2, Trocha 4, Palo Blanco, El Chaparral, El Tigre, and La Laguna.</p> <ul style="list-style-type: none"> - Record of dissemination of the complaint's mechanism carried out on 6/13/2025 with the community of La Esperanza. - Record of dissemination of the complaint's mechanism carried out on 19/6/2025 with the communities of Brisas del Mar, Trocha 1, and Monja Blanca. - Record of dissemination of the complaint's mechanism carried out on 26/6/2025 with the communities of Rinconcito, Champas Pinula, and San Juan La Noria. - Record of dissemination of the complaint's mechanism carried out on 7/4/2025 with the communities of Conrado de la Cruz, Monseñor Romero, Bolivia, and San Mauricio. - Record of dissemination of the complaint's mechanism carried out on 7/9/2025 with the communities of Manelis and La Guadalupe. - Email sent on July 14, 2025, to interested parties, including government entities, contractors, NGOs, and independent producers. <p>Complaints are recorded in the Excel</p>		
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		<p>document called Complaints and Inquiries Log.</p> <p>In 2024, five complaints were filed, and in 2025, two complaints have been filed. All have been handled in accordance with the timeframes defined in the complaints and inquiries mechanism.</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 Complaints and Consultation Mechanism “Mecanismo de quejas y consultas”, code GIO-P-875, edition 031, date of publication 04/11/2025. Section 18 of the complaints and inquiries mechanism states that: In cases where the person states that they cannot read or write, they will be asked to select two witnesses they trust to assist them in the process.</p> <p>The company holds in-person events and has developed informational material about the complaint’s mechanism using images so that it is easy to understand for people who cannot read or write.</p>	<p>The company has a Complaints and Consultation. Section 18 of the complaints and inquiries mechanism states that: In cases where the person states that they cannot read or write, they will be asked to select two witnesses they trust to assist them in the process.</p> <p>The company holds in-person events and has developed informational material about the complaint’s mechanism using images so that it is easy to understand for people who cannot read or write.</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</p>	<p>The company has a Complaints and Consultation Mechanism “Mecanismo de quejas y consultas”, code GIO-P-875,</p>	<p>The company has a Complaints and Consultation Mechanism. Section 14 on case follow-up establishes that</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p>



	<p>timeframe and the outcome is available and communicated to relevant stakeholders.</p>	<p>edition 031, date of publication 04/11/2025</p> <p>Section 14 on case follow-up establishes that timely communication will be maintained with the complainant and/or interested party to keep them informed about the process of handling their case.</p> <p>The mechanism establishes that complaints from communities will be addressed within a period of 50 days.</p> <p>All complaints filed in 2024 and those filed in 2025 have been handled in accordance with the timeframes defined within the complaint's mechanism.</p>	<p>timely communication will be maintained with the complainant and/or interested party to keep them informed about the process of handling their case.</p> <p>The mechanism establishes that complaints from communities will be addressed within a period of 50 days.</p> <p>All complaints filed in 2024 and those filed in 2025 have been handled in accordance with the timeframes defined within the complaint's mechanism.</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>
4.2.4	<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 Complaints and Consultation Mechanism "Mecanismo de quejas y consultas", code GIO-P-875, edition 031, date of publication 04/11/2025.</p> <p>Section 8 on complaint handling states that, during any stage of the Complaints and Consultation Mechanism process, the Complainant is completely free to seek independent technical or legal advice at their own expense. If the Complainant wishes the company to advise them on which professional to consult, the company may refer them to an expert as appropriate.</p> <p>There was no evidence of any conflict in</p>	<p>The company has a Complaints and Consultation Mechanism.</p> <p>Section 8 on complaint handling states that, during any stage of the Complaints and Consultation Mechanism process, the Complainant is completely free to seek independent technical or legal advice at their own expense. If the Complainant wishes the company to advise them on which professional to consult, the company may refer them to an expert as appropriate.</p> <p>There was no evidence of any conflict in which this instance had to be applied, and the interested party had opted 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>



		which this instance had to be applied, and the interested party had opted for independent legal and technical advice, which was confirmed by the stakeholder interviews.	independent legal and technical advice, which was confirmed by the stakeholder interviews.	
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>Each community underwent an assessment to identify its priority needs. The results are recorded in the participatory community assessment form, code GRCS-F-687, edition 02. Consultations to identify needs were conducted in October and November 2024.</p> <p>Based on the results of the priority needs identified by the communities, the company provided the following support:</p> <ul style="list-style-type: none"> - Donation of 150 bags of cement to the Catholic church in the village of El Fresnillo on April 9, 2025. - Support with 3,558.80 quetzals for the transportation of materials for street improvements in the community of San Mauricio on March 13, 2025. 	<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)



		<ul style="list-style-type: none"> - Maintenance of the road leading to the plots of land belonging to producers in the community of Conrado de la Cruz on June 7, 2025. - Cleaning of the drainage canal in the community of San José los Tiestos, carried out from May 5 to 14, 2025, at a cost of 14,630.28 quetzales. - Maintenance of internal roads in the Monseñor Romero community, at a cost of 22,843.20 quetzales, carried out from June 5 to 7, 2025. - Maintenance of streets in the Monte Carlo community, carried out on May 17, 2025. - Delivery of paint for the Catholic church in the Palo Blanco community, carried out on April 15, 2025. - Donation of lamps for public lighting in the village of San José Madre Vieja, carried out on May 15, 2025. - Support with school furniture for the school in the Rosales Pinula community, carried out on June 20, 2025. - Maintenance of streets in the Jardines de Fátima community, carried out on February 13, 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)	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>The company has a free, prior, and informed consent procedure.</p> <p>Its scope establishes that it applies to new plantations carried out by Grupo and for existing plantations; it will be carried out with the communities that are part of the area of influence of the operations. To identify the legal and customary rights or identification of communities and neighbors that will be eligible for permits, rights of way, and rights of use. The plan through consultation and deliberation will be carried out in good faith with all communities in the area of influence. When a negotiated agreement with the communities in the area of influence is required, FPIC must be carried out.</p> <p>During the documentary review it was observed that the company has the ownership documents that ensure the</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>right to the legitimate use of the land.</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>	
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 free, prior, and informed consent procedure.</p> <p>All the lands where the plantations and the oil mill of the company are located have been obtained through sale and purchase processes, are private lands and do not belong and did not belong to communal lands or with customary rights</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>	<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>

4.4.3 (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 the 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 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>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts,		All relevant information (including assessments of impacts, proposed benefit sharing, complaints and	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



	<p>proposed benefit sharing, and legal arrangements..</p>		<p>communication mechanisms and legal arrangements.) is available in Spanish. During the review of the information shared with stakeholders, it was confirmed that it is in Spanish. The language spoken by all people within the area of influence is Spanish. Confirmed during stakeholder consultations</p>	<p><input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
<p>4.4.5 (C)</p>	<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>In the consultation with the different stakeholders, it was found that the representatives of the organizations have indeed been chosen by themselves. 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. 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. The minutes were signed and sealed by the communities. In the consultation with the communities, it was found that the people who</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>participated in the agreements were indeed those elected by the communities.</p>	
<p>4.4.6</p>	<p>There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.</p>		<p>The company has a free, prior, and informed consent procedure.</p> <p>Its scope establishes that it applies to new plantations carried out by Grupo and for existing plantations; it will be carried out with the communities that are part of the area of influence of the operations. To identify the legal and customary rights or identification of communities and neighbors that will be eligible for permits, rights of way, and rights of use. The plan through consultation and deliberation will be carried out in good faith with all communities in the area of influence. When a negotiated agreement with the communities in the area of influence is required, FPIC must be carried out.</p> <p>The right-of-way maps show that the last update carried out in collaboration with the communities in the area of influence was done in July 2025.</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>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</p>				



dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions			
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		<p>The company has a procedure for identifying and recognizing customary rights. It establishes that customary rights must be identified and recognized within the areas of the group's operations.</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>
			<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way		<p>No new plantings are established. The last new planting was carried out in 2012.</p> <p>The company has a free, prior, and informed consent procedure.</p> <p>Its scope establishes that it applies to new plantations carried out by Grupo and for existing plantations; it will be carried out with the communities that are part of the area of influence of the</p>
			<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



	<p>process of consultation and negotiation.</p>		<p>operations. To identify the legal and customary rights or identification of communities and neighbors that will be eligible for permits, rights of way, and rights of use. The plan through consultation and deliberation will be carried out in good faith with all communities in the area of influence. When a negotiated agreement with the communities in the area of influence is required, FPIC must be carried out.</p> <p>The company has a procedure for identifying and recognizing customary rights. It establishes that customary rights must be identified and recognized within the areas of the group's operations.</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 documents reviewed demonstrate the legal use and tenure of the property. There was no evidence of conflicts, corroborated by interviews with the community and stakeholders</p>	
4.5.3	<p>Evidence is available that affected local peoples understand they have the right to</p>		<p>No new plantings are established. The last new planting was carried out in</p>	<p><input checked="" type="checkbox"/> Conform</p>



	<p>say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations.</p> <p>b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken.</p> <p>c) Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.</p>		<p>2012.</p> <p>The company has a free, prior, and informed consent procedure.</p> <p>Its scope establishes that it applies to new plantations carried out by Grupo and for existing plantations; it will be carried out with the communities that are part of the area of influence of the operations. To identify the legal and customary rights or identification of communities and neighbors that will be eligible for permits, rights of way, and rights of use. The plan through consultation and deliberation will be carried out in good faith with all communities in the area of influence. When a negotiated agreement with the communities in the area of influence is required, FPIC must be carried out.</p> <p>The company has a procedure for identifying and recognizing customary rights. It establishes that customary rights must be identified and recognized within the areas of the group's operations.</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</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>identify their own rights of way.</p> <p>The documents reviewed demonstrate the legal use and tenure of the property. There was no evidence of conflicts, corroborated by interviews with the community and stakeholders</p>	
4.5.4	<p>To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.</p>		<p>No new plantings are established. The last new planting was carried out in 2012.</p> <p>The company has a free, prior, and informed consent procedure.</p> <p>Its scope establishes that it applies to new plantations carried out by Grupo and for existing plantations; it will be carried out with the communities that are part of the area of influence of the operations. To identify the legal and customary rights or identification of communities and neighbors that will be eligible for permits, rights of way, and rights of use. The plan through consultation and deliberation will be carried out in good faith with all communities in the area of influence. When a negotiated agreement with the communities in the area of influence is required, FPIC must be carried out.</p> <p>The company has a procedure for identifying and recognizing customary rights “procedimiento de identificación y</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>reconocimiento de derechos consuetudinarios”, code GGSS-P-693, edition 005, date of publication: 11/27/2023. It establishes that customary rights must be identified and recognized within the areas of the group's operations.</p> <p>The documents reviewed demonstrate the legal use and tenure of the property. There was no evidence of conflicts, corroborated by interviews with the community and stakeholders.</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	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		<p>No new plantings are established. The last new planting was carried out in 2012.</p> <p>The company has a procedure for identifying and recognizing customary rights. It establishes that customary rights must be identified and</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	their lands.		<p>recognized within the areas of the group's operations.</p> <p>The documents reviewed demonstrate the legal use and tenure of the property. There was no evidence of conflicts, corroborated by interviews with the community and stakeholders.</p>	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		<p>No new plantings are established. The last new planting was carried out in 2012.</p> <p>The company has a procedure for identifying and recognizing customary rights. It establishes that customary rights must be identified and recognized within the areas of the group's operations.</p> <p>The documents reviewed demonstrate the legal use and tenure of the property. 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.</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 plantations and mills after 15 November		No new plantings are established. The last new planting was carried out in	<input checked="" type="checkbox"/> Conform



	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.		2012. 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.	<input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		Not applicable. The company has not acquired new land in areas inhabited by communities in voluntary isolation. This was confirmed during stakeholder consultations and review of title deeds.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		The company has a procedure for identifying and recognizing customary rights. It establishes that customary rights must be identified and recognized within the areas of the group's operations. During the consultation with community representatives, it was found that the identification of rights of way was indeed	<input checked="" type="checkbox"/> 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>done in a participatory manner and that each community had the opportunity to identify their own rights of way.</p> <p>According to statements made by community representatives, no situation has arisen that requires compensation.</p>	
4.6.2 (C)	<p>A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.</p>		<p>The company has a procedure for identifying and recognizing customary rights. It establishes that customary rights must be identified and recognized within the areas of the group's operations.</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>According to statements made by community representatives, no situation has arisen that requires 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	<p>Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.</p>		<p>N/A. The company does not provide land for smallholders.</p> <p>The company does not have small palm producers within its supply base.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p>



				<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		<p>The company has a Third-Party Damage Compensation Procedure. The objective is to establish mechanisms to address and propose compensation solutions to those affected by any damage accidentally caused to third parties or their property by the Company's operations.</p> <p>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 4.7: 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>N/A, it has not been demonstrated that the communities have legal rights that require compensation from the company.</p> <p>The company has a Third-Party Damage Compensation Procedure. The objective is to establish mechanisms to address and propose compensation solutions to those affected by any damage accidentally caused to third parties or</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>their property by the Company's operations.</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 lands were acquired before the communities were established.</p> <p>According to statements made by community representatives, no situation has arisen that requires compensation.</p>	
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>N/A, it has not been demonstrated that the communities have legal rights that require compensation from the company.</p> <p>The company has a Third-Party Damage Compensation Procedure. The objective is to establish mechanisms to address and propose compensation solutions to those affected by any damage accidentally caused to third parties or their property by the Company's operations.</p> <p>During the consultation with the different</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>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.</p> <p>According to statements made by community representatives, no situation has arisen that requires compensation.</p>	
4.7.3	<p>Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.</p>		<p>N/A, it has not been demonstrated that the communities have legal rights that require compensation from the company.</p> <p>The company has a Third-Party Damage Compensation Procedure. The objective is to establish mechanisms to address and propose compensation solutions to those affected by any damage accidentally caused to third parties or their property by the Company's operations.</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 lands were acquired before the communities were established.</p>	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>



			According to statements made by community representatives, no situation has arisen that requires compensation.	
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>N/A. Stakeholders confirmed during the consultation process that there is no dispute over the acquisition of the land and therefore FPIC has not been applied.</p> <p>Conflict Mediation Procedure. The objective is to establish steps for addressing, analyzing, and proposing solutions to conflicts.</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 lands were acquired before the communities were established.</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)

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>N/A. During consultations with interested parties, they confirmed that there is no dispute over the acquisition of the land on which the company operates, and therefore the application of FPIC has not been required.</p> <p>Conflict Mediation Procedure. The objective is to establish steps for addressing, analyzing, and proposing solutions to conflicts.</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 lands were acquired before the communities were established.</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)
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>N/A. During consultations with interested parties, they confirmed that there is no dispute over the acquisition of the land on which the company operates, and therefore the application of FPIC has not been required.</p> <p>Conflict Mediation Procedure. The objective is to establish steps for addressing, analyzing, and proposing solutions to conflicts.</p> <p>During the consultation with the different</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>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.</p>	
4.8.4	<p>For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).</p>		<p>N/A. During consultations with interested parties, they confirmed that there is no dispute over the acquisition of the land on which the company operates, and therefore the application of FPIC has not been required.</p> <p>Conflict Mediation Procedure. The objective is to establish steps for addressing, analyzing, and proposing solutions to conflicts.</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 lands were acquired before the communities were established.</p>	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>

Principle 5: Support Smallholder Inclusion				
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.				
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		N/A The unit of certification doesn't have smallholders	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		N/A The unit of certification doesn't have smallholders	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		N/A The unit of certification doesn't have smallholders	<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)
5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		N/A The unit of certification doesn't have smallholders	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		N/A The unit of certification doesn't have smallholders	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		N/A The unit of certification doesn't have smallholders	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



				<input checked="" type="checkbox"/> Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		N/A The unit of certification doesn't have smallholders	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		N/A The unit of certification doesn't have smallholders	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		N/A The unit of certification doesn't have smallholders	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)



Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		N/A The unit of certification doesn't have smallholders	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.2.2	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) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		N/A The unit of certification doesn't have smallholders	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		N/A The unit of certification doesn't have smallholders	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



				<input checked="" type="checkbox"/> Not Applicable (justification required)
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		N/A The unit of certification doesn't have smallholders	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		N/A The unit of certification doesn't have smallholders	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions

Criterion 6.1:

Any form of discrimination is prohibited.

6.1.1 (C)	Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual		The certification unit has documented and published on its website its sustainability policy where it commits to not allowing discrimination on the grounds of age, ethnic origin, religion or	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
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	<p>orientation, gender identity, union membership, political affiliation or age.</p>		<p>creed, gender, disability, sexual orientation, pregnancy, nationality or other reasons, focusing on equal opportunities.</p> <p>Additionally, this policy has been communicated to relevant stakeholders such as workers, communities and contracted parties.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
<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>In the Recruitment and Selection procedure. In section 8.1.1, the company treats each person fairly and objectively, recruiting, selecting, and hiring its employees based on experience, skills, and other job-related criteria. The company complies with all applicable fair employment and labor practices laws. It does not discriminate against any candidate or employee on any basis, including age, race, religion, creed, gender, disability, sexual orientation, pregnancy, or nationality.</p> <p>In the interview with the workers, they stated that they are not subject to discriminatory practices, that everyone is treated with respect, and that they are not charged recruitment fees. There are no non-temporary migrant workers in the company.</p> <p>During the consultation 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>



			<p>representatives, they stated that the company allows them access to job vacancies and that many community members are employed by the company.</p>	
<p>6.1.3</p>	<p>The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available</p>		<p>Recruitment and selection procedure. The overall objective is to regulate the processes in the Recruitment and Selection area through which the company attracts, recruits, and selects personnel to fill the vacancies required by the Business Units.</p> <p>Personnel hiring procedure. The objective is to guarantee the hiring of personnel through agile and efficient processes, as well as to create or update the employees' employment file.</p> <p>Incident procedure. The objective is to ensure that all incidents are managed in an agile manner so that employee requests can be addressed.</p> <p>The company has records demonstrating the implementation of labor procedures.</p> <p>During the document review, the files of 10 workers from the mill and 13 files of workers from the farms were reviewed. The files reviewed showed evidence of the implementation of the procedures.</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>



6.1.4	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>Personnel hiring procedure.</p> <p>In section 7.1.5, pregnancy tests are not carried out as a discriminatory measure for recruitment; they are only permissible when they are legally mandatory and/or pose a health risk in accordance with the activity to be performed, e.g., handling agrochemicals, heavy lifting. Pregnant women are granted the corresponding leave in accordance with the law. Pregnant employees are temporarily transferred to an alternative position or task where there is no risk to the baby or the mother.</p> <p>Also, this was corroborated during interviews with women workers. In conclusion, pregnancy testing is not conducted as a discriminatory measure. Interviewed women indicated that alternative employment is offered for pregnant.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		<p>Gender committee process. Regulates the functioning of the committee.</p> <p>The company has a gender committee made up of five people (three women and two men). It is supported by the corporate committee.</p> <p>The committee members meet every two months at the company's facilities during working hours.</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 2025 Gender Program. It contains the activities of the gender committee.</p> <p>The records of the activities carried out by the gender committee were reviewed.</p> <p>In conclusion, there is a gender committee managing improvements for women.</p>	
6.1.6	There is evidence of equal pay for the same work scope		<p>The company has a document called Compensation Administration Policy that establishes a salary scales area and the salary review process for those who are not in minimum wage or scale through the methodology that allows an annual study to conduct a study to know the salary ranges.</p> <ul style="list-style-type: none"> - Minimum wage: for agricultural personnel and is updated once a year. - Pay scale: it is updated when there is an increase in the minimum wage. - Salary revision: it is done every year in relation to the market, and the company defines how to make this increase. <p>The methodology also considered is the Band: It is the way in which a salary range can move between a minimum and a maximum.</p> <p>Evidence is submitted from the payroll platform of the companies where it is possible to corroborate positions 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>



			<p>agricultural and oil mill personnel that under the same position have equal salary allocation regardless of whether they are men or women. This was also corroborated during the interviews with the personnel in the sample at the time of the audit.</p>	
<p>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)</p>				
6.2.1 (C)	<p>Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.</p>		<p>Personnel induction procedure. In section 9.1.2 All information provided during induction events shall be communicated in the national language and explained to employees in their language. If necessary, interpreters shall be used to facilitate communication between the trainer and employees.</p> <p>Applicable labour legislation and documentation on remuneration and working conditions are available to workers in Spanish.</p> <p>According to what was expressed by the workers during the interviews and confirmed by the interested parties during the consultations, the language spoken in the company's area of influence and its farms is Spanish.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

6.2.2 (C)	<p>Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members</p>	<p>During the documentary review, labour documents were verified, and it was found that they provide accurate information on remuneration.</p> <p>Employment contracts establishing salary, place of work and all legal compliance were reviewed. Employment contracts and related documents detailing payments and conditions of employment (e.g. deductions, overtime, sick leave, vacation entitlement, maternity leave, reasons for dismissal, notice period, etc., in accordance with national legal requirements) and payroll documents provide accurate information on compensation for work performed.</p> <p>The labour files of workers were reviewed, each file containing the documents required for the hiring process, employment contracts, permits, bonus payment 14, vacations, social security, among others.</p> <p>The social security payment forms for April and May 2025 were reviewed, as well as the payment forms for bonus 14.</p> <p>In addition, the employees' pay slips for the months of February, June and July 2025 were also reviewed. The pay slips clearly detail the normal working hours, overtime, legal deductions, among others</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements		<p>The company demonstrated compliance with legal requirements in the labor area. There was evidence of payment of the thirteenth month, bonus 14, maternity leave and settlements at the end of the labor relationship.</p> <p>Evidence:</p> <ul style="list-style-type: none"> - The social security payment were reviewed. - The workers' files show that vacation time has been taken by workers without interruption and was paid in advance, in accordance with the provisions of the labor code. - The employees' pay slips were also reviewed. The pay slips clearly detail the normal working hours, overtime, Salary, legal deductions. - The files of workers from the mill and files of workers from the farms were reviewed 	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and		The company provides housing services only for surveillance monitors, and this housing has beds, fans, bathrooms,	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity



	<p>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>showers, and access to drinking water and food. These facilities were visited and all are in adequate condition. The company's workers who benefit from the housing and even the personnel in general are willing to access the company's medical and nursing services. During the interviews with workers (monitors), it was confirmed that they are satisfied with the housing conditions provided by the company. The other workers who do not perform the activities of monitors because they live near the farms in the neighboring communities are not provided with housing but instead live in their own homes with their families.</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>Most workers live near the company's work areas and have access to markets in their communities where they can buy and prepare their food.</p> <p>The company has dining rooms on each of its farms and at the extraction plant. All administrative staff and security guards are provided with meals. Operational workers pay a nominal price for the meals.</p> <p>The company has a recipe book, July 2023. It contains recipes and</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>

			instructions for preparing balanced meals for proper nutrition. There is a menu for each day that lasts five weeks. Then the cycle repeats.	
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>Guatemala's minimum wage was accepted by RSPO as a living wage according to Guatemala's national interpretation. All workers are paid a DLW.</p> <p>It was evidenced that the company received training on Prevailing Wage estimation for capacity building and compliance with RSPO 2018 P&C, given by Caniz Avila y Asociados, RSPO and Gremial de Palmicultores de Guatemala (Grepalma), 29/08/2022.</p> <p>The company has prevailing wage calculations for the agricultural and industrial areas.</p> <p>The current legal minimum monthly salary in Guatemala for 2025 is Q. 3,436.86 for agricultural workers, equivalent to a daily salary of Q.112.99, and Q. 3,097.21 for exporters and maquila workers, equivalent to a daily salary of Q.101.83. A living wage is paid to all employees.</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)

6.2.7	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>Workers are hired by the company on a permanent basis to carry out various activities in the field and at the mill.</p> <p>The company has recruitment and selection procedures and staff hiring procedures in place. These procedures establish the entire process to be followed from the moment a vacancy arises until the contract is signed by both parties.</p> <p>During the audit, interviews were conducted with a representative sample of workers in various field functions, such as palm day laborers, caporales, and harvest managers, at three farms visited, as well as at the oil mill, in order to corroborate that the personnel are working permanently and full time in key activities.</p> <p>During the review of 23 contracts, it was found that all employees are hired under permanent conditions to carry out essential activities, such as harvesting, using both work cards and written contracts, where the salary and corresponding deductions are detailed</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 6.3:

The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such



personnel			
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		<p>The Certification Unit has an institutional policy that recognizes and promotes freedom of association and collective bargaining as mechanisms for respectful dialogue and mutual benefit. This policy is communicated to staff through induction programs, regular training sessions, and visible media in operational and administrative areas.</p> <p>Although there is no formal union, it was verified that workers have elected, by popular vote, their representatives for the Complaints and Consultation Mechanism, with representation in all production areas and the extraction plant.</p>
			<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request		<p>Worker-elected representatives gather concerns from their respective areas and present them during formal meetings with company management. Meetings have been held across operational zones, with minutes documenting discussion topics, meeting frequency, and follow-up on worker proposals.</p> <p>Interviews confirm that employees are</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)



			aware of the Freedom of Association Policy and that their requests are being addressed through their representatives.	
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		<p>During interviews with worker representatives and workers interviewed on the plantations and at the extraction plant, it was confirmed that company management does not interfere in the formation or operation of trade unions or labor organizations or associations, or with freely elected representatives for all workers.</p> <p>Meetings between worker representatives and company management are held during working hours and on company premises.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 6.4:				
Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		The certification unit has documented and published the sustainability policy which states “Child labor and exploitation are not permitted. No underage personnel are hired, to guarantee that there is no risk to their physical integrity, in accordance with the American Convention on Human Rights of Children, the ILO, the Political Constitution of the Republic of	<input checked="" type="checkbox"/> 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>Guatemala and the Labor Code”.</p> <p>The policy is in the national language (Spanish), which is understood by the workers.</p> <p>In addition, the policy has been communicated to all workers and records are kept.</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>Recruitment and selection procedure. In section 8.1.2: Grupo Hame does not hire minors. ADP (personnel administration) and pre-hiring recruitment and selection must verify through the DPI that the candidate is not a minor, with the minimum age for hiring being 18 years old.</p> <p>In addition, the records show that all employees exceed the minimum age requirement, either that established by national regulations or the company's own, which is 18 years of age. In interviews with workers at both the mill and the farm, it was confirmed that it is an indispensable requirement to be at least 18 years old and submit the DPI in order to be hired by the company.</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.		<p>Recruitment and selection procedure. In section 8.1.2: Grupo Hame does not hire minors. ADP (personnel administration) and pre-hiring recruitment and selection must verify through the DPI that the candidate is not a minor, with the minimum age for hiring being 18 years old.</p> <p>In addition, the records show that all employees exceed the minimum age requirement, either that established by national regulations or the company's own, which is 18 years of age. In interviews with workers at both the mill and the farm, it was confirmed that it is an indispensable requirement to be at least 18 years old and submit the DPI in order to be hired by the company.</p> <p>The company does not hire young workers; only people over the age of 18 are hired.</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)
6.4.4	<p>The unit of certification demonstrates communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors</p> <p>and other key staff, smallholders, FFB suppliers and communities where workers live</p>		<p>The certification body has communicated its policy on no child labor (sustainability policy) to all its workers, suppliers and communities, records of this communication are kept and it has also been published on the company's website.</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 6.5: Policies and procedures in place to protect workers' rights.			
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		The certification body has communicated its policy on allowing any sexual or any form of harassment and violence (sustainability policy) to all its workers, suppliers and communities, records of this communication are kept, and it has also been published on the company's website. <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		The certification body has defined and communicated its policy on protecting reproductive rights (sustainability policy) to all its worker force, records of this communication are kept, and it has also been published on the company's website. <input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified		Procedure for consulting new mothers. The objective is to identify the needs of new mothers in consultation with them. The company has a list identifying 27 new mothers. The survey of new mothers to identify their needs was conducted in May 2025. Report on consultations with new <input checked="" type="checkbox"/> 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>mothers, conducted on May 13, 2025, contains the results of the survey conducted with new mothers.</p> <ul style="list-style-type: none"> - Ten women were transferred to other jobs to protect their physical integrity and that of their babies. - Two women, due to the nature of their work, did not apply for a job change and therefore remain in their same jobs. - Three women have not been reinstated on the recommendation of a medical clinic, in order to continue protecting their physical integrity until further notice. - Nine women indicated that they do not have any work-related needs as mothers within the company, two commented that everything was fine, and one specified that everything is fine and that she is satisfied with the rights granted to her by the company. <p>Since the new mothers did not make any requests or express any concerns during the consultation, the actions to be</p>	
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			taken focus on continuing to ensure respect for maternity rights.	
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		<p>The company has a Complaints and Consultation.</p> <p>The Mechanism is open to all individuals or groups of people who believe they have been affected by the activities of the company or actors in its value chain. It is also open to all individuals or groups of people who have questions or concerns about the company's activities and request information about them.</p> <p>There are four channels for submitting a complaint to the Mechanism.</p> <p>The training records on the worker complaint mechanism were reviewed.</p> <p>Complaints are recorded in the Excel document called Complaints and Inquiries Log.</p> <p>All have been handled in accordance with the timeframes defined in the complaints and inquiries mechanism.</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 6.6: 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 company has Sustainability Policy, which establishes in its numeral 2.2.3, “Forced Labor”, that it does not tolerate or encourage labor exploitation practices, labor trafficking, or forced labor in any form. Likewise, it promotes an ethical recruitment process, whether direct or indirect, through third parties, strictly prohibiting the charging of fees to candidates at any stage of the selection process, as well as the improper retention of identity documents or personal belongings.</p> <p>The Procedure for Recruitment, Selection and Hiring of Personnel, details in its numeral 6.6 the prohibition of:</p> <ol style="list-style-type: none"> 1. retention of identity documents or passports. 2. Collection of recruitment fees. 3. Substitution of contracts. 4. Imposition of non-voluntary overtime. 5. Restriction of workers' freedom to resign. 6. Penalties for dismissal. 7. Debt bondage. 	<input checked="" type="checkbox"/> 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>8. Undue withholding of wages.</p> <p>During interviews with employees, it was verified that no payment is requested from them to participate in the selection and hiring processes.</p>	
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		<p>The company has Sustainability Policy, which, in its numeral 2.2.1 on Discrimination, states that no discrimination is allowed on the grounds of age, ethnic origin, religion, gender, disability, sexual orientation, pregnancy, nationality or any other reason, promoting equal opportunities. This policy is publicly available on the company's website.</p> <p>Regarding the Procedure for Recruitment, Selection and Hiring of Personnel, it is detailed that the hiring of foreign or migrant personnel is permitted, provided that the legal requirements in force are met. In cases where the company decides to hire a foreign</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)



			worker, the legal department is responsible for managing the entire legalization process, based on the information and documentation provided by the human resources area.	
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Criterion 6.7: Appropriate health and safety measures are in place.			
6.7.1 (C)	<p>The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded</p>	<p>During the verification process, the formalization of the Occupational Health and Safety System (OHSS) was confirmed through the appointment record of the responsible person for Santa Rosa operations, dated November 10, 2024. The organization has two OHSS monitors officially registered with the Ministry of Labor.</p> <p>The Bipartite OHSS Committees of Santa Rosa S.A. and Río Blanco S.A. were verified, each composed of six worker representatives and six employer representatives. Meeting records document monthly sessions addressing accident indicators, follow-up on committee commitments, and evaluation of training programs.</p> <p>Committee proposals are managed using OSH committee management and monitoring format, which records actions, risks, progress, and assigned responsibilities. The July, 2025 meeting minutes confirm follow-up on initiatives such as implementing electric pumps for herbicide application, ensuring PPE</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>availability during peak season, installing signage at the extraction plant entrance, inspecting mobile first-aid kits, providing reflective clothing for mechanics, and installing protective roofing in the central warehouse.</p> <p>However, while responsible personnel are identified, the notification records for current committee members have not been updated.</p>	
6.7.2	<p>Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p>		<p>The organization has an active Emergency Response Plan aimed at protecting workers in critical situations such as injuries, illnesses, fires, natural events, or criminal acts. The plan covers both the extraction plant and plantations of Group HAME, including Santa Rosa S.A., and outlines threat scenarios such as earthquakes, floods, electrical storms, zoonosis, and protests, with specific response procedures for each.</p> <p>Emergency brigadiers are assigned across operational blocks and the plant, with certified training, first-aid kits, and institutional medical support. Training sessions have been conducted on emergency response, fire extinguisher use, and safety standards, along with</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>



			<p>drills simulating chemical spills, evacuations, fire outbreaks, and night-time earthquakes.</p> <p>Workplace accidents are managed through documented investigations. A total of 47 incidents were reported in 2024, and 31 have occurred so far in 2025, with detailed follow-up on representative cases.</p>	
6.7.3 (C)	<p>Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p>		<p>The organization has documented a matrix specifying the required protective equipment for each job role, based on exposure level and operational risk across agricultural, industrial, and administrative areas. Personal Protective Equipment (PPE) is provided free of charge, properly recorded, and replaced when damaged. Effective distribution was validated across various operational roles.</p> <p>Training sessions on occupational risks and proper PPE use have been conducted to reinforce preventive measures. Field and plant inspections confirmed that workers wear the appropriate PPE, and that pesticide storage areas include safety data sheets and visible signage on correct</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>



			usage. Plantations feature dedicated sanitary facilities for workers handling pesticides, with clearly separated zones for entry (dirty area) and exit (clean area), including spaces for PPE washing and clothing change. All infrastructure is properly marked.	
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection		<p>It was verified that all employees of the organization are affiliated with the Guatemalan Social Security Institute (IGSS), which guarantees them coverage in the following programs:</p> <ul style="list-style-type: none"> - IVS Program: Disability, Old Age, and Survivorship, focused on pensions and subsidies. - EMA Program: Illness, Maternity, and Accidents, focused on medical care for common illnesses and accidents. <p>Membership is supported by monthly social security payment slips for all employees.</p> <p>In addition, the organization has a medical clinic, staffed by professionals (doctors and nurses), which provides primary care services to both workers and their families.</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)

6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		<p>Documents were reviewed consolidating key Occupational Health and Safety performance indicators for the agricultural and industrial area, corresponding to the years 2024 and 2025.</p> <p>The records include the accident frequency rate, severity rate, and disabling injury index, enabling assessment of workplace incident trends and operational impact due to lost workdays. The data demonstrate effective traceability in monitoring incidents and support comparative analysis across both periods.</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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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 company has a comprehensive pest and disease management plan, which includes:</p> <p>Systematic pest and disease review.</p> <p>Control analysis and decision-making based on economic thresholds.</p> <p>Control methods: natural, cultural, biological, ethological, and chemical.</p> <p>Monitoring of secondary pests, use of traps, and description of nectar-bearing plants and their beneficial insects.</p> <p>Technical Procedures:</p> <p>Pest monitoring every 30 days, with stations per hectare and plant rotation.</p> <p>Crop vulnerability assessment, classified as low, medium, and high.</p> <p>Diseases monitoring according to crop age, with frequencies of 15, 30, and 60 days.</p> <p>Weed control using growth monitors and specific procedures.</p> <p>Control Strategies Implemented</p> <p>Natural control: nectar-bearing plots on all farms evaluated.</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>Ethological control: insect traps, with periodic maintenance.</p> <p>Biological control: use of Bacillus thuringiensis.</p> <p>Chemical control: applied according to technical criteria and critical levels.</p> <p>Documentary Evidence:</p> <p>There are records of pest and weed monitoring on different farms, as well as training on integrated pest and disease management. These records demonstrate the systematic application of established procedures and the strengthening of staff technical skills.</p>	
7.1.2	<p>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>		<p>The company identified the presence of invasive species according to the global database of invasive species and CABI.org, managing them according to the following document:</p> <p>A plan for managing invasive species was implemented after their identification in the area of operation. The plan establishes preventive measures and a defined monitoring frequency, with the goal of controlling their spread. Maintenance is also carried out at property boundaries due to the vigorous growth of certain non-invasive species.</p> <p>Actions Carried Out by 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>



			<p>Monitoring: Monitoring records have been kept on different plots of land in three production units.</p> <p>Weed Control: Control activities involving invasive species were carried out on the monitored plots.</p> <p>Training: Training sessions on agricultural plans and invasive species management were held, with the participation of operational personnel.</p> <p>Observation Method: Activities were carried out through field visits.</p>	
7.1.3	<p>There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]</p>		<p>The sustainability policy and the integrated pest and disease management plan clearly prohibit the use of fire in agricultural practices. This measure seeks to:</p> <p>Avoid burning for pest control or land preparation.</p> <p>Protect the biological balance of the ecosystem.</p> <p>Reduce environmental pollution.</p> <p>Conserve soil biodiversity, including flora, fauna, and microorganisms essential for the formation of organic matter.</p> <p>Field Verification During technical visits:</p> <p>No evidence of burning was observed on the crops.</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>



			Interviews with staff confirmed that fire is not used as a control method.	
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>The company has a technical report supporting the use of herbicides and insecticides in its production units. This document was prepared by the area responsible for plant nutrition and health, following the format established by the Good Agricultural Practices Department.</p> <p>Justification Criteria: The use of products is based on: Mode of action Toxicological category Band color Percentage of effectiveness</p> <p>Scope of the Report: Includes all products used for pest and weed management. Applies to the company's various production units.</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)
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50,		The company has established procedures for the ground application of	<input checked="" type="checkbox"/> Conform



	<p>area treated, amount of active ingredients applied per ha and number of applications) are provided.</p>		<p>phytosanitary products and weed control in specific crops. These procedures range from identifying the need for application and using appropriate equipment to evaluating effectiveness, including the responsibilities of the personnel involved.</p> <p>Application Records: Detailed records are kept of the applications made at different production units. Some of the verified activities are summarized below: Product used: Herbicide with glyphosate active ingredient. Toxicological safety: Low toxicity category (oral and dermal LD50 >5000; inhalation LC50 >6.5). Dose applied: 1.50 L per hectare. Re-entry period: 24 hours. Staff participation: Between 10 and 11 applicators per site. Application Areas: Unit 1: Application for more than 15 hectares. Unit 2: Application for more than 13 hectares. Unit 3: Application for more than 12 hectares.</p>	<p><input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>
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7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		<p>The company has implemented a technical plan aimed at progressively reducing the use of active ingredients in its agricultural operations. This approach is aligned with sustainable practices and seeks to minimize environmental impact without compromising plant health.</p> <p>Applied Strategies:</p> <p>Precise calibration of application equipment</p> <p>Constant pest and disease monitoring</p> <p>Increased use of biological products</p> <p>Establishment of plots with nectariferous species</p> <p>Verified Results:</p> <p>According to the technical report reviewed:</p> <p>Consumption in 2023: 5,677.56 kg of active ingredients</p> <p>Consumption in 2024: 5,143.13 kg of active ingredients</p> <p>Estimated reduction: 9.41% year-over-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)
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		<p>The company has adopted a responsible approach to the use of agrochemicals in accordance with its pesticide reduction plan. This plan establishes that applications should not be made preventively or systematically, but only</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			<p>when justified by monitoring results.</p> <p>Key Principles of the Plan: Avoid prophylactic use of pesticides. Technical justification based on specific monitoring by production unit.</p> <p>Verification of Compliance: Reviewed pests, disease, and weed monitoring records confirm that applications are made only when there is technical evidence to support them. Interviews with personnel responsible for applications corroborate that pesticides are not used preventively.</p>	<input type="checkbox"/> Not Applicable (justification required)
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:</p> <p>a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative</p>		<p>The company has established, in both its sustainability policy and its pesticide reduction plan, a commitment not to use products considered highly hazardous for oil palm cultivation.</p> <p>Key Principles Prohibition of the use of pesticides classified as class 1A or 1B by the WHO. Exclusion of products included in the Stockholm and Rotterdam Conventions. No use of paraquat. Documentary and Field Verification The official lists of products used and authorized do not contain pesticides prohibited by these regulations.</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) 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>		<p>During the inspection of warehouse inventories, the absence of these products was confirmed.</p> <p>The company maintains consistency between its policies, technical records, and operational practices.</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>The company has implemented an ongoing training program for personnel who handle or apply agrochemicals, with the goal of ensuring safe and responsible practices in the use of these products.</p> <p>Highlights:</p> <p>Multiple training sessions have been held in different production units, focusing on the safe handling of agrochemicals and the proper use of personal protective equipment.</p> <p>The training includes both active applicators and personnel who may assume this role in the future, ensuring preventive coverage.</p> <p>A specialized technical course on responsible pesticide use was delivered, endorsed by a recognized entity and in compliance with national regulations.</p> <p>Verification:</p> <p>Attendance lists were observed, supporting staff participation.</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>



			Interviews confirmed that employees received appropriate training.	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		<p>During the visual inspection of the agrochemical storage areas, it was evident that the practices observed largely comply with the guidelines established for the safe handling of these products. Positive aspects verified include:</p> <p>Covered, ventilated, and restricted-access areas.</p> <p>Risk signage and hazard identification.</p> <p>Exclusive use of the area for agrochemical storage.</p> <p>Emergency showers, eyewash stations, and spill kits are available.</p> <p>Construction with non-absorbent and non-flammable materials.</p> <p>Safety data sheets are available for stored products.</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.		<p>The company has an established procedure for the proper handling of empty containers of phytosanitary products and fertilizers, as well as the equipment used in their application.</p> <p>Best Practices Implemented:</p> <p>Empty containers undergo a triple washing process and are subsequently perforated to prevent reuse.</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 triple washing process is formally recorded using a specific form that includes containers, tools, and equipment.</p> <p>After washing, the containers are temporarily stored on the farms until a considerable volume is accumulated.</p> <p>The containers are then transferred to the central warehouse, from where they are finally delivered to an accredited entity for management and final disposal.</p> <p>Total delivered: 1,037.39 kg of empty containers.</p>	
7.2.9 (C)	<p>Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.</p>		<p>The company carried out two aerial applications on a specific farm during the audited period, following the guidelines established in its internal procedure for aerial fumigation.</p> <p>Documented Process Compliance</p> <p>Full compliance with the requirements was evident, highlighting the following:</p> <p>Technical and agronomic justification for the aerial application, supported by systematic pest reviews, critical thresholds, and population dynamics maps.</p> <p>An assessment of the exceptionality of the aerial application was conducted,</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>and a technical justification was issued by competent personnel.</p> <p>The applications were carried out with authorized biological products, complying with current local regulations and corresponding health registrations.</p> <p>Operational and Technical Management</p> <p>The contractor responsible for the application holds current licenses, certifications, and the required national aeronautical authorizations.</p> <p>The calibration of the application equipment, the validity of the airworthiness certificate, and the pilot's license were verified.</p> <p>Flight maps, contiguous zones, and trajectory control were used, ensuring adequate coverage and mitigating risks to third parties.</p> <p>Personnel Safety</p> <p>Personnel involved in the activity received prior training in the safe handling of agrochemicals and proper use of PPE.</p> <p>Records of delivery and use of protective equipment were verified, including monitoring the use of filters and suits.</p> <p>Entry and re-entry restrictions were established for treated areas, with</p>	
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			<p>appropriate signage in the field.</p> <p>Input and Waste Management</p> <p>The removal of the product from the warehouse, the field application record, and the triple washing of containers were documented.</p> <p>Empty containers were collected and delivered to an authorized entity for final disposal, supported by transport and delivery manifests.</p> <p>Effectiveness Results</p> <p>The post-application report showed 96% effectiveness in controlling the target pest, indicating a successful outcome of the intervention.</p>	
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		<p>The company implements an annual medical evaluation process for personnel who handle or apply agrochemicals, with the aim of verifying their fitness to perform these tasks safely.</p> <p>Scope of the Evaluation</p> <p>The medical evaluation includes:</p> <p>Review of general medical history, work history, and sexual and reproductive health.</p> <p>Complete physical examination: head, neck, chest, extremities, abdomen, skin,</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>genitals, and mucous membranes.</p> <p>Specific evaluation of signs related to possible effects of chemical exposure, such as:</p> <p>Cardiovascular, hepatic, renal, or neurological failure.</p> <p>Signs of bronchial obstruction or occupational dermatitis.</p> <p>In addition, a complete neurological evaluation is performed, and clinical criteria are applied for the early detection of adverse effects related to pesticide exposure.</p> <p>Cholinesterase Analysis</p> <p>All exposed personnel undergo blood cholinesterase testing as a complementary test for assessing exposure to organophosphates and carbamates.</p> <p>The tests are processed by an accredited external clinical laboratory.</p> <p>Based on the clinical and laboratory results, an occupational physician issues a recommendation on the worker's fitness to continue handling agrochemicals.</p> <p>Verified Results</p> <p>A sample of workers from different farms with recent medical evaluations was</p>	
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			reviewed. All cases reviewed showed results within normal cholinesterase ranges, with no evidence of adverse effects from agrochemical use.	
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		<p>The company has internal guidelines that expressly prohibit pregnant or breastfeeding women from carrying out activities related to the handling of chemicals and agrochemicals. Its corporate policy also establishes a commitment not to employ child labor, hiring only personnel who have reached the age of majority.</p> <p>Field Verification: During the interviews conducted in operational areas, no minor workers or pregnant or breastfeeding women were found handling or applying agrochemicals.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		The certification unit has established a comprehensive waste management framework through formal planning and procedures that define the methodology for identifying, classifying, separating, storing, and disposing of waste generated during palm oil production. Waste sources are identified across multiple activities and facilities, including agricultural operations, warehouses, workshops, fuel stations, offices, canteens, parking areas, infirmary services, and distribution areas. The management system is structured around three main processes: pre-sorting, storage and classification, and collection with final disposal. Waste is classified into categories such as glass, paper and cardboard, plastic, metal, multilayer materials, and others. Specific actions are implemented to promote reduction, recycling, and reuse, including limiting disposable containers and printing, encouraging digitization, providing reusable water containers to workers, establishing collection centers for recyclable and special waste, reusing materials such as PVC and fertilizer	<input checked="" type="checkbox"/> 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>packaging, composting organic food waste, and training personnel. Final disposal is carried out exclusively through authorized service providers with valid environmental licenses, covering streams such as used oils, tires, filters, metals, laboratory and medical waste, electronic waste, empty containers, and plastics. Compliance with this system was verified through the review of planning documents and procedures, the list of authorized waste contractors, and the corresponding environmental licenses.</p>	
7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p>		<p>The certification unit maintains systematic records of the waste generated, including ordinary waste such as paper, cardboard, plastics, and organic residues, and keeps evidence of final disposal for all waste streams generated. Disposal certificates and supporting records are available for recyclable plastics, empty pesticide containers, electronic waste and computer equipment, laboratory and hospital waste, metals, filters, used tires, and used oils, demonstrating traceability from generation to authorized final disposal. Sludge generated from</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>



			domestic wastewater treatment plants is periodically removed according to operational requirements and disposed of through an authorized service provider. In addition, all workers receive training on proper waste management practices, with attendance records maintained, and multiple training sessions have been conducted across the plantations. During field visits, waste segregation, storage, and handling practices were observed to be consistent with the guidelines established in the waste management system.	
7.3.3	The unit of certification does not use open fire for waste disposal.		The waste management procedure establishes that no type of waste may be burned. During field visits, no evidence of waste disposal by burning was observed, and this was further confirmed through interviews with workers, who indicated that fire is not used as a method for waste management within the operations.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
Criterion 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 company has a plant nutrition plan that establishes that fertilization is based on soil and foliar analyses, considering the actual needs of the crop, the age of the plants, and expected yields. This	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



			<p>approach allows for the application of only the nutrients required by the plants, contributing to improved productivity and reducing potential negative environmental impacts.</p> <p>Based on the results of these analyses, a fertilization program is developed for the crop, defining the necessary fertilizer mixtures according to the identified nutritional requirements. This program includes both the use of synthetic fertilizers and the application of organic materials.</p> <p>The fertilization program is reviewed and adjusted in each cycle, taking into account the results obtained previously, which guarantees efficient and continuously improving nutritional management.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
7.4.2	<p>Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.</p>		<p>The company has a vegetal nutrition plan that establishes the annual execution of soil and foliar analyses as the basis for nutrient management. These analyses are carried out on the company's farms through specialized laboratory services.</p> <p>The results of the soil and leaf analyses are used to support decision-making related to crop nutrition, ensuring that fertilization practices are based on objective technical information and</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>



			aligned with the nutritional needs of the plantations.	
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 company implements plant nutrition practices based on the incorporation of organic matter to improve soil fertility, structure, and conservation. These include utilizing plant residues, pruned leaves, and organic byproducts as mulch, as well as using legume cover crops.</p> <p>Byproducts from the industrial process are also reused to condition the soil, improve water retention, and provide nutrients, promoting sustainable agricultural management and the efficient use of resources.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		<p>The company maintains records of fertilizer applications to document nutrient management activities in oil palm plantations. These records show that different types of fertilizers, including boron, silicon, and physical mixtures, are applied in various production areas according to crop needs.</p> <p>The reviewed records demonstrate that fertilization activities are systematically documented, specifying the type of fertilizer applied and the corresponding field or lot, providing evidence of ongoing</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 controlled nutrient management practices.	
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 updated soil information that includes maps of soil texture classes for the different production areas, which allow the characterization of soil types and support agronomic planning, as well as specific maps of fragile soils that identify areas most susceptible to degradation and serve as a basis for implementing differentiated management measures. In addition, the unit has defined soil and water conservation practices focused on preventing soil degradation and optimizing water resource conservation, such as maintaining permanent vegetation cover, applying plant residues from pruning, and incorporating industrial by-products like process effluents and empty fruit bunches.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.5.2	There is no extensive replanting of oil palm on steep terrain.		The certification unit has updated slope maps for the different farms, which allow for the evaluation of terrain topography and support agronomic planning. The maps reviewed correspond to Santa Rosa Farm (scale 1:75,000), Buenos Aires Farm (scale 1:25,000), and Río	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



			Blanco Farm (scale 1:30,000), all updated in July 2025. The review of this cartographic information confirms that there are steep slopes within the evaluated productive areas.	<input type="checkbox"/> Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		N/A no new planting has been carried out	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				
7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		The certification unit maintains updated cartographic information that supports agronomic planning and soil management, including maps that characterize soil texture classes across the different production areas, identify fragile soils with higher susceptibility to degradation, and evaluate terrain slopes. These tools allow the differentiation of management practices according to soil type, vulnerability, and topographic conditions, and confirm the presence of steep slopes in part of the	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



			Buenos Aires plantation. In addition, the unit has defined and implements a soil and water conservation plan that establishes key practices such as maintaining vegetative cover, applying pruning residues, incorporating industrial by-products, applying minimum tillage, constructing infiltration ditches, and establishing living barriers along contour lines	
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		The certification unit has defined a soil and water conservation plan that establishes key practices for soil protection and improvement, including the establishment of vegetative cover, the application of pruning residues, and the incorporation of industrial by-products such as palm oil mill effluent and empty fruit bunches. The implementation of this plan is supported by cartographic information that identifies the areas where organic by-products have been applied as part of the soil improvement and conservation strategy, and during the period evaluated, these practices were effectively implemented across different production areas.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		The certification unit maintains updated maps that allow the identification and monitoring of the irrigation systems used in its production areas, showing that sprinkler irrigation is implemented across all farms, while capillary irrigation is additionally used in Río Blanco.	<input checked="" type="checkbox"/> 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.		<p>The certification unit maintains a sustainability policy that prohibits the development of plantations in riparian areas, fragile soils, drainage areas, and peat soils, regardless of their depth. In the case of plantations on peat soils, best agricultural practices are applied.</p> <p>During the audit, a document review, field visits, and interviews with operational and technical staff were conducted, confirming that no new plantations have been established. The unit also notified the RSPO Secretariat of the peat soil inventory, reporting the absence of this type of soil within the certified area.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to		The certification unit maintains a sustainability policy that prohibits the development of plantations in riparian	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



	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>areas, fragile soils, drainage areas, and peat soils, regardless of their depth. In the case of plantations on peat soils, best agricultural practices are applied.</p> <p>During the audit, a document review, field visits, and interviews with operational and technical staff were conducted, confirming that no new plantations have been established. The unit also notified the RSPO Secretariat of the peat soil inventory, reporting the absence of this type of soil within the certified area.</p>	<input type="checkbox"/> Opportunity for Improvement <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).			<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)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		<p>The certification unit maintains a sustainability policy that prohibits the development of plantations in riparian areas, fragile soils, drainage areas, and peat soils, regardless of their depth. In the case of plantations on peat soils, best agricultural practices are applied.</p> <p>During the audit, a document review, field</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)



			visits, and interviews with operational and technical staff were conducted, confirming that no new plantations have been established. The unit also notified the RSPO Secretariat of the peat soil inventory, reporting the absence of this type of soil within the certified area.	
7.7.4 (C)	A documented water and ground cover management programme is in place.		<p>The certification unit maintains a sustainability policy that prohibits the development of plantations in riparian areas, fragile soils, drainage areas, and peat soils, regardless of their depth. In the case of plantations on peat soils, best agricultural practices are applied.</p> <p>During the audit, a document review, field visits, and interviews with operational and technical staff were conducted, confirming that no new plantations have been established. The unit also notified the RSPO Secretariat of the peat soil inventory, reporting the absence of this type of soil 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)
7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result		<p>The certification unit maintains a sustainability policy that prohibits the development of plantations in riparian areas, fragile soils, drainage areas, and peat soils, regardless of their depth. In the case of plantations on peat soils, best</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



	<p>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 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</p>		<p>agricultural practices are applied.</p> <p>During the audit, a document review, field visits, and interviews with operational and technical staff were conducted, confirming that no new plantations have been established. The unit also notified the RSPO Secretariat of the peat soil inventory, reporting the absence of this type of soil within the certified area.</p>	<p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>
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	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]			
7.7.6 ©	All existing plantings on peat are managed according to the <i>'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)</i> and associated audit guidance.		<p>The certification unit maintains a sustainability policy that prohibits the development of plantations in riparian areas, fragile soils, drainage areas, and peat soils, regardless of their depth. In the case of plantations on peat soils, best agricultural practices are applied.</p> <p>During the audit, a document review, field visits, and interviews with operational and technical staff were conducted, confirming that no new plantations have been established. The unit also notified the RSPO Secretariat of the peat soil inventory, reporting the absence of this type of soil 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)
7.7.7 (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		<p>The certification unit maintains a sustainability policy that prohibits the development of plantations in riparian areas, fragile soils, drainage areas, and peat soils, regardless of their depth. In the case of plantations on peat soils, best</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

	<p>prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version2 (2018) and associated audit guidance.</p>		<p>agricultural practices are applied. During the audit, a document review, field visits, and interviews with operational and technical staff were conducted, confirming that no new plantations have been established. The unit also notified the RSPO Secretariat of the peat soil inventory, reporting the absence of this type of soil within the certified area.</p>	<p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>
<p>Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.</p>				
<p>7.8.1 (C)</p>	<p>A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following:</p> <p>7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p> <p>7.8.1 b. Workers have adequate access to clean water</p>		<p>The certification unit has defined a plan for water resource management whose objective is to plan water use on plantations and in the mill, establishing water demand and mitigating environmental impacts, taking into account rainfall, evapotranspiration, and measurements from tensiometers installed at irrigation stations. The plan identifies the water sources that supply the different production blocks and includes sprinkler and flood irrigation systems, with a planned transition to more efficient systems, as well as establishing programs for periodic flow measurement to ensure the availability of the resource and the recovery of water sources, in compliance with the</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)</p>



			<p>flows agreed upon with the relevant technical authorities. water consumption for irrigation on plantations and water use in the mill is also recorded, including supply from deep wells, use in industrial processes, and wastewater discharge management, as well as control of water consumption for general services in canteens, workshops, and offices; In addition, cartographic information on permanent watersheds and rivers is available, periodic water quality controls are carried out upstream and downstream of the rivers associated with the production blocks to ensure that no contamination is generated, and each farm has water purification systems for human consumption, with microbiological and physicochemical analyses that demonstrate compliance with applicable national regulations.</p>	
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7.8.2 (C)	Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		xx The company has a surface water protection plan that establishes 25-meter buffer zones along rivers and streams where pesticides and fertilizers are prohibited. These areas are marked in the field and comply with RSPO guidelines and national environmental regulations. Field visits confirm that buffer	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		The company has a plan for the protection of surface water bodies that establishes buffer zones for the protection of riparian areas, in which the application of pesticides and chemical fertilizers is not permitted; These zones are clearly marked in the field with visible signage and are implemented in accordance with applicable sustainability guidelines and national regulations prohibiting the removal of trees on the banks of rivers, streams, lakes, lagoons, and water sources within a defined protection strip. Compliance with the established distances is verified during field visits.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			The wastewater and sludge parameters are in compliance with local regulations.	
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		La unidad de certificación cuenta con un sistema de medición y seguimiento del uso del agua, que contempla el consumo asociado a los procesos productivos, así como a áreas administrativas y servicios sanitarios en promedio para el año 2024 el consumo fue de 2.08m3/ton de FFB y para el consumo de agua para el año 2024 para procesos de producción fue de 1.08 m3/ton de 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.		<p>The company has implemented a plan aimed at reducing its carbon footprint by reducing the use of fossil fuels and optimizing the use of renewable energy, with actions focused on energy efficiency, fuel monitoring, and energy cogeneration.</p> <p>Clean Energy Generation: Biogas (methane) captured from wastewater treatment systems has been used for energy generation, achieving: An 8.47% increase in energy generation</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>between the base year and the most recent year.</p> <p>Biomass (fine fiber) used for turbine-based electricity generation has shown a stable trend with marginal improvements: A 1.5% increase over three years.</p> <p>Fuel Consumption Efficiency:</p> <p>A significant reduction in diesel consumption per ton of processed fruit has been achieved:</p> <p>From 5.29 gal/ton to 3.16 gal/ton over a three-year period.</p> <p>This represents a reduction of 18.00%, reflecting improvements in logistical and operational efficiency.</p> <p>Supporting Documentation:</p> <p>Updated technical and comparative reports on energy efficiency, fuel use, and clean energy generation are available.</p> <p>The plan includes preventive maintenance actions on machinery and transportation, as well as the preservation of internal roads, as part of the mitigation measures.</p>	
<p>Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions</p>				
7.10.1	GHG emissions are identified and		The company has a structured plan for	<input checked="" type="checkbox"/> Conform



(C)	<p>assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.</p>		<p>identifying, quantifying, and reducing GHG emissions, aligned with its agricultural and industrial operations. Recognized tools such as the Palm GHG Calculator are used to calculate the carbon footprint based on annual operating data. The base year for comparison is 2020.</p> <p>Emissions Identification and Calculation Key sources of emissions have been identified: fertilizers, fuels, wastewater, land use, and energy consumption.</p> <p>The company consolidates annual data and conducts quantitative analyses to make informed decisions.</p> <p>Progress and Goal Achievement 2024</p> <p>Fertilizers Goal: 5% annual reduction. Result: 13.90% reduction compared to the base year (2020).</p> <p>Fuel Goal: 10% reduction in consumption. Result: 5% reduction compared to the previous year.</p> <p>Carbon Footprint per Unit of Product 2023: 0.37 tCO₂e/ton of product. 2024: 0.3515 tCO₂e/ton of product. Represents a 5% decrease, indicating</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>improvements in operational efficiency.</p> <p>Land Use Change</p> <p>Goal: Maintain 100% of conservation areas.</p> <p>Outcome: Conserved area remains stable at over 154 hectares.</p> <p>Wastewater (POME)</p> <p>Goal: 10% annual reduction (compared to 2019).</p> <p>Outcome: 11.42% reduction achieved by 2024.</p> <p>Supporting Documentation:</p> <p>During the audit, records were reviewed that support the monitoring and achievement of these goals, including:</p> <ul style="list-style-type: none"> Fuel and fertilizer consumption. Fresh processed fruit production. Volume of POME generated. Effluent analysis. Energy efficiency report. <p>Transparency:</p> <p>The GHG reduction plan and its progress are publicly accessible through the corporate website, reflecting a commitment to transparency and sustainability.</p>	
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<p>7.10.2 (C)</p>	<p>Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p>		<p>No new plantations have been planted for several years, according to the most recent five-year renewal plans.</p> <p>The latest planting records were from before 2014.</p> <p>The process for establishing new plantations requires compliance with international standards, including:</p> <p>Environmental Impact Assessment (EIA) High Conservation Value (HCV) Identification High Carbon Stock Assessment (HCS), with approval from specialized entities Land Use Change Analysis (LUCA), subject to approval by certifying agencies</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>7.10.3 (C)</p>	<p>Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.</p>		<p>The company has a structured plan to mitigate and reduce its greenhouse gas emissions, aligned with the international commitments made by Guatemala under the United Nations Convention on Climate Change.</p> <p>Guatemala represents a minimal fraction of global emissions and has proposed a national reduction projected for 2030.</p> <p>In line with this goal, the company has adopted an annual emissions reduction target starting from the base year of calculation, in order to actively contribute to climate change mitigation.</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>In the absence of specific national regulations, air quality parameters are compared with international standards established by the World Health Organization (WHO) and the U.S. Environmental Protection Agency (EPA). Measurements at stationary emission sources indicate that levels of particulate matter and combustion gases (NO₂, SO₂) are below the maximum permissible limits.</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.		The Sustainability Policy establishes that fire or burning must not be used for pest control, land preparation, or the conditioning of areas for new plantings or plantation renovation. In line with this, the Integrated Pest and Disease Management Plan explicitly prohibit the use of fire for the elimination of residues from previous crops, weeds, or pests, in order to maintain biological balance, reduce ecosystem contamination, and conserve soil flora, fauna, and microorganisms responsible for residue degradation and organic matter formation. During field visits to the different farms, signs prohibiting the use of fire were observed, and interviews with workers confirmed that fire is not used in agricultural activities.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		The company has a fire prevention and response plan that establishes clear guidelines for action both within its facilities and in neighboring or adjacent areas. The plan includes prevention measures, training, and coordination with fire departments, authorities, and other relevant actors, as well as the dissemination of the plan to internal staff	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)



		<p>and stakeholders. The plan defines specific responsibilities for each area, including the coordination of periodic inspections, verification of the condition and availability of firefighting equipment, implementation of operating instructions, planning and monitoring by the safety and emergency committee, initial response and first aid by the brigades, communication of the zero-burning policy to neighboring communities, and timely reporting of any fire outbreaks. It also describes the equipment available for emergency response, such as fire extinguishers, hoses, hydrants, and detection systems, which must be kept in optimal condition and strategically located according to risk analysis, and incorporates preventive measures such as proper maintenance of electrical installations, safe handling of fuels and flammable materials, a total ban on smoking or burning within the facilities and plantations, proper waste disposal, and control of welding and cutting work. In terms of emergency response, the plan establishes procedures that prioritize immediate notification, activation of alarms, orderly evacuation of personnel, intervention by trained brigades, and, if necessary, coordination with external</p>	
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			<p>services, followed by a subsequent evaluation to identify opportunities for improvement. It also includes a specific component for the prevention and response to forest fires in neighboring areas, which considers communication and training with communities, the reinforcement of surveillance, the implementation of firebreaks, and support for authorities during emergencies, provided that the safety of personnel is not put at risk.</p>	
7.11.3	<p>The unit of certification engages with adjacent stakeholders on fire prevention and control measures.</p>		<p>The organization has a fire prevention and response plan for areas adjacent to its operations. This plan includes coordination with the fire department, meetings with relevant stakeholders, and the disclosure of its content to internal personnel and external participants.</p> <p>As part of its implementation, invitations to training sessions on fire control and prevention were extended to various communities in the areas of influence. The sessions addressed prevention strategies, emergency response actions, and the roles of official agencies in case of incidents.</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>Training activities were carried out in multiple locations, with participation from local residents, and attendee lists were recorded for follow-up. Additionally, the contact information of agencies responsible for fire response—such as the fire department, environmental management authorities, disaster risk reduction entities, and forestry institutions—was shared with the communities, along with the contact details of staff members designated to coordinate emergency response.</p>	
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PROCEDURAL NOTE for 7.12

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

The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems.

High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards.

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

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

Criteria 7.12:

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



<p>7.12.1 (C)</p>	<p>Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.</p>		<p>No new plantations have been established on the aforementioned farms since 2018, with 2015 being the last recorded year of planting.</p> <p>The company has a formal procedure for new plantations, which prohibits the clearing of primary forest and requires a prior land use change analysis (LUCA) before any development.</p> <p>As a result of the analyses conducted, changes in forest cover from previous years were identified, leading to the implementation of compensation and environmental remediation plans:</p> <p>Compensation: Reforestation of 107 hectares in the Trifinio area with native species.</p> <p>Remediation: Restoration of 192 hectares, including riparian areas.</p> <p>Ex situ compensation: Restoration of more than 100 hectares in the buffer zone of the Trifinio Biosphere Reserve, with the goal of recovering the pine-oak forest habitat of northern Central America.</p> <p>A long-term financial commitment was established with third parties to support these actions for 25 years.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
<p>7.12.2 (C)</p>	<p>HCVs, HCS forests and other conservation areas are identified as</p>		<p>The company has conducted specialized studies to identify and conserve High</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p>



	<p>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>Conservation Value Areas (HCVs), with an emphasis on coastal ecosystems and areas of cultural and ecological importance.</p> <p>Main HCVs identified:</p> <p>HCV 1 – Biodiversity: Associated with mangrove ecosystems, estuaries, and lagoons on the Pacific coast, which harbor significant concentrations of biodiversity.</p> <p>HCV 3 – Ecosystems: Includes mangrove and wetland areas under anthropogenic pressure. A wetland was identified that directly affects one of the farms in the north.</p> <p>HCV 4 – Ecosystem Services: Although not identified within the farms, critical services such as shelter from extreme weather events and fish breeding grounds are recognized at the landscape level.</p> <p>HCV 6 – Cultural Values: The presence of archaeological mounds was detected on several farms. Although they have not been studied in depth, the precautionary principle is applied for their conservation.</p> <p>The company is implementing a surface water protection plan that includes reforestation in riparian areas and actions to maintain the ecological flow of water sources.</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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			In addition, invasive species have been eradicated across thousands of hectares, and native species have been planted as part of the water management plan.	
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.		<p>Not Applicable.</p> <p>The company has a formal procedure for new plantations that requires High Conservation Value (HCV) and High Carbon Content (HCS) studies before any clearing.</p> <p>No evidence of forest clearing or development of new plantations has been recorded since late 2018, according to the results of the land use change analysis (LUCA).</p> <p>According to technical interviews and document review:</p> <p>The first planting in the Santa Rosa area was carried out in 1993.</p> <p>The last recorded planting was in 2009, in the Las Pilas block.</p> <p>The last crop renewal occurred in 2015.</p> <p>No changes in the cultivated area have been identified since then.</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)
7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary		Not applicable. The plantation is not located at HFCL, according to LUCA report and HCV report. The plantations are located in a matrix of intervened agricultural landscape, where land use	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement



	<p>rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.</p>		<p>and land cover changed from sugar cane crops to palm crops.</p>	<p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>
<p>7.12.4 (C)</p>	<p>Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated</p>		<p>The company has a comprehensive plan for the management and conservation of High Conservation Value (HCV) Areas, developed in consultation with key stakeholders. This plan includes specific actions to protect sensitive ecosystems, water resources, and sites of cultural value.</p> <p>Actions implemented as part of the conservation plan:</p> <p>Protection of surface water bodies Instructions for handling environmental</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>management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p>		<p>incidents Wildlife sighting reports Water source monitoring Signage and awareness campaigns in neighboring communities Riparian zone management Respect for buffer zones (25 meters) Preliminary archaeological studies Monitoring of commonly used herbicide molecules Physical identification and marking of archaeological mounds These actions are reinforced through other environmental plans and procedures, such as: Surface water protection plan Waste management plan Water management plan Flow measurement Additional archaeological studies</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</p>		<p>In the studies conducted on High Conservation Value Areas (HCVs), no local community rights directly linked to the farms were identified. Since November 2018, no new community rights related to the assessed areas have been recorded.</p>	<p><input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement</p>



	<p>involvement in the maintenance and management of these conservation areas.</p>		<p>The current HCV 5 corresponds to landscape-level values, primarily associated with mangrove and lagoon ecosystems on the Pacific coast.</p> <p>These ecosystems are home to rare, threatened, and endangered (RTE) species and are considered highly vulnerable.</p> <p>Although they are not located within or adjacent to the farms, the company has implemented conservation measures to protect these ecosystems, reaffirming its environmental commitment.</p>	<p><input type="checkbox"/> Not Applicable (justification required)</p>
<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>During 2024, 85 species of wildlife were recorded on farms managed by Grupo HAME as part of daily oil palm cultivation activities:</p> <p>55 bird species (4,308 sightings) 20 herpetofauna species (3,868 sightings: 284 amphibians and 3,273 reptiles) 10 mammal species (1,516 sightings) Cuatro Robles and San Nicolás farms reported the highest number of sightings.</p> <p>Featured Species</p> <p>Otter or water dog (<i>Lontra longicaudis</i>): Informational signs were posted to promote its conservation.</p> <p>Yellow-naped Parrot (Amazona</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>auropalliata): It was identified during biodiversity studies.</p> <p>Both species have informational materials and signage as part of staff awareness efforts.</p> <p>The company implements an environmental training program that includes:</p> <ul style="list-style-type: none"> Identification of wildlife and rare, threatened, or endangered species (RAP) Conservation of natural resources and biodiversity Environmental commitments and management of High Conservation Value Areas (HCV) <p>These trainings were provided to agricultural workers and are supported by attendance records.</p> <p>Management Policies and Tools:</p> <ul style="list-style-type: none"> Wildlife sighting record form Sustainability policy establishing the protection and monitoring of rare, threatened, endangered, or endemic species <p>Conducts that endanger natural resources are considered serious workplace violations</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 a comprehensive plan for the management and conservation of high conservation value areas, which establishes management measures, monitoring, and execution frequencies tailored to the identified threats. These actions are verified through periodic inspections and compliance reports that allow progress to be assessed and continuous improvements to be fostered.</p> <p>Conservation and Monitoring Actions</p> <p>Biodiversity Protection: Sightings of species relevant to conservation have been recorded, and specific plans for their protection have been implemented.</p> <p>Environmental Education: Permanent and informative signage has been posted to raise awareness among staff about the importance of wildlife conservation and avoiding activities such as hunting and fishing.</p> <p>Habitat Management: Permanent reforestation and riparian zone management plans are implemented, including the replacement of non-native species with native vegetation.</p> <p>Environmental Monitoring: Periodic water quality analyses are conducted, and water consumption is constantly 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>
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			<p>Cultural Value: An archaeological assessment has been carried out in operational areas to ensure heritage protection.</p> <p>Evidence of Compliance:</p> <p>Wildlife sighting forms.</p> <p>Annual presentations on wildlife protection.</p> <p>Physical-chemical water monitoring reports.</p> <p>Specific conservation plans for key species.</p> <p>Monitoring and evaluation reports on implemented measures.</p>	
7.12.8 (C)	Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.		<p>As part of the land-use analysis, the need to compensate and restore previously transformed areas was identified. A remediation and compensation plan was established, including technical and financial cooperation agreements in a trinational area, with long-term planned activities.</p> <p>A significant area of pine-oak forest has been restored, with native species adapted to local climatic conditions.</p> <p>Forest cover dynamics and water resources are monitored in several micro-watersheds.</p> <p>Thousands of seedlings have been</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>produced in forest nurseries to support reforestation.</p> <p>Sub-basins were identified to assess the impact on river flow levels.</p> <p>A report was generated on forest cover dynamics, achieving 100% coverage in the affected areas.</p> <p>Thousands of daily wages have been generated, with equal participation between women and men.</p> <p>Technical staff from various institutions were trained in germination techniques and forest seed management.</p> <p>Families with productive potential were identified to strengthen agroforestry chains, including crops such as hybrid coffee.</p> <p>The annual budget was fully executed, distributed among activities such as reforestation, efficiency assessment, fire brigades, forest cover analysis, training, and administrative management.</p> <p>There are progress reports, monitoring forms, investment vouchers, and confirmations of reports submitted to international certification bodies.</p>	
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6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1	Receptivity and Resilience by the internal work team.
2	Effective coordination of schedules and travel within the audit by the company.
3	Availability of personnel responsible for different areas of the farms within the sample to present the documents required for the audit.
4	Field workers say they feel supported by the company and indicate that the company has demonstrated continuous improvement in various actions implemented.
5	Good relationship with stakeholders. During consultations, stakeholders expressed that there is fluid communication with the company.
6	Good continuous improvement system
7	Improvements in the complaints and claims system, with greater worker participation in 2025 compared to 2026.
8	Efforts in waste separation and management.





6.2 Non-conformities and opportunities for improvement

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	Major	Minor	Opportunities for Improvement	Total No Findings
Principle 1: Behave Ethically and Transparently	0	0	0	0
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	0	0	2.1.2	1
Principle 3: Optimise productivity, efficiency, positive impacts and resilience (<i>Includes IP and/or MB Module</i>)	0	3.3.2	0	1
Principle 4: Respect Community and Human Rights and Deliver Benefits	0	0	0	0
Principle 5: Support Smallholder Inclusion	0	0	0	0
Principle 6: Respect Workers Rights and Conditions	6.7.1	0	0	1
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	0	0	0	0





Certification Systems Document	0	0	0	0
Total	1	1	1	3





7. Nonconformity(ies) Issue in this Audit

Indicator Number	3.3.2
Nonconformity Number	2
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	15/08/2025
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&C 2018 IN GUATEMALA 2021 3.3.2 A mechanism to check consistent implementation of procedures is in place.
Nonconformity Statement: Not all standard operating procedures for health and safety have been implemented.	
Evidence: The certification unit has the procedure "Grupo Hame Preventive and Occupational Medicine Program" (code: GSSOS-PRO-110 Edition 12 dated 12/11/2024). This document states in section 6.1.2 Employee Medical Surveillance Subprogram that: <i>"Periodic evaluations for staff will be carried out under the following terms: 1. Annual medical evaluation: each employee must complete a</i>	



<p><i>preventive medical evaluation ANNUALLY. The records of this evaluation must be completed by the doctor in charge of Grupo Hame, a medical file must be kept for each employee, and the data will be for the exclusive use of the clinic and the attending physician. "The attending physician must provide a diagnosis and follow-up at the end of the evaluation". However, periodic evaluations of personnel at the Río Blanco and Buenos Aires plantations are performed and signed by nurses in the nursing area and not by the physician, as evidenced in the "Annual Medical Evaluations" records (code GSSOS-F-128 edition 05 issue date: 2024-10-04). In addition, the acronyms N/R, S/A, among others, are recorded, which are unclear and their use is not described in the procedure, which does not allow for clear identification of the conclusion of the worker's medical evaluation:</i></p> <p>Finca Río Blanco:</p> <ul style="list-style-type: none"> -Pest control -Cutting assistant -Irrigation <p>Buenos Aires Farm:</p> <ul style="list-style-type: none"> -Harvest -Welding -Irrigation foreman <p>Evidence:</p> <ul style="list-style-type: none"> - Grupo Hame Preventive and Occupational Medicine Program, GSSOS-PRO-110 - Annual Medical Evaluations, code GSSOS-F-128 	
<p>Root Cause Analysis</p>	<p>The Ishikawa tool was used for analysis:</p> <p>Method axis: the following causes were identified.</p> <ul style="list-style-type: none"> - The GSSOS-F-128 Annual Medical Evaluation form has extensive fields to fill out. <p>Human axis: The following causes were identified.</p> <ul style="list-style-type: none"> - The GSSOS-F-128 form is filled out with medical terminology, but it is not standard. - The physician's lack of knowledge about the responsibility to perform medical evaluations as established by GSSOS-PRO-110.



	<p>Environment axis: The following causes were identified.</p> <ul style="list-style-type: none"> - The physician interpreted that annual evaluations could be performed by nurses using the GSSOS-F-128 form because it does not explicitly indicate that the physician is the signatory. - The GSSOS-PRO-110 was communicated during orientation, and there is no follow-up training for physicians.
Correction(s)	Conduct annual medical evaluations in August by a physician, including those performed by nurses.
Corrective Action Implemented <i>(including any evidence submitted)</i>	<ol style="list-style-type: none"> 1. Conduct annual medical evaluations in August by physicians, including those performed by nurses. 2. Update the GSSOS-F-128 Annual Medical Evaluation form, detailing the elements evaluated by the competencies of the health team positions. Facilitate understanding in the completion of the form by clinic users. 3. Communicate and implement the GSSOS-F-128 Annual Medical Evaluation form. 4. Communication of the GSSOS-PRO-110 Preventive Medicine and Occupational Health Program of the HAME Group to the physician; with defined frequency. <p>Monitoring or verification report on the implementation and proper completion of the GSSOS-F-128 Annual Medical Evaluation form.</p>
Date of Response	27/10/2025
Audit Team Conclusion <i>(including any evidence reviewed)</i>	Correction and corrective actions reviewed and approved (27.10.2025)
Status of Nonconformity	<input type="checkbox"/> Closed <input checked="" type="checkbox"/> Open



Date of Closure:	
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Indicator Number	6.7.1
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	15/08/2025
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&C 2018 IN GUATEMALA 2021 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
Nonconformity Statement:	



<p>The persons responsible for health and safety are identified; however, the notification records of the current members of the health and safety committees have not been updated.</p>	
<p>Evidence: The certification unit has health and safety committees for the Santa Rosa and Rio Blanco farms, which were registered with the Ministry of Labor and Social Welfare in March and February 2025, respectively. Committee members meet monthly to address issues related to worker health and safety, and the results of these meetings are recorded in the “minutes book” approved by the Ministry of Labor. However, the respective notifications regarding membership updates for both committees have not been made.</p> <p>Evidence: -Minutes of the formation of the Santa Rosa committee on March 27, 2025, and the Rio Blanco committee on February 18, 2025. -Minutes of the meetings of the Santa Rosa committee (January to June 2025) and the Rio Blanco committee (April to July 2025). -Consultation with committee members.</p>	
<p>Root Cause Analysis</p>	<p>The Ishikawa tool was used for analysis:</p> <p>Method axis: the following causes were identified. - The GSSOS-P-129 procedure does not regulate the updating or modification of the Occupational Health and Safety Committee.</p> <p>Human axis: The following causes were identified. - There is no official notification to the OHS Monitor regarding the termination of a person who is a member of the OHS Committee.</p> <p>Measurement axis: The following causes were identified. - The personnel management system does not have the members of the OHS Committee established to notify the OHS Monitor of the termination of members.</p>



Correction(s)	Update the members of the Occupational Health and Safety Committee with the Ministry of Labor (Mintrab).
Corrective Action Implemented <i>(including any evidence submitted)</i>	<ol style="list-style-type: none"> 1. Update GSSOS-P-129 Constitution and Operation of the Occupational Safety and Health Committee, HAME Group, to include times for updating or modifying the members of the OSH Committee. 2. Notify the members of the OHS Committee and who should receive notification from the personnel administration system regarding the departure of members of the OHS Committee. 3. Update the personnel administration system so that it notifies the OHS Monitor of the departure of members of the OHS Committee.
Date of Response	27/10/2025
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 certification unit submitted notification of the update of the members of the occupational health committee to the Ministry of Labor and Social Welfare, Department of Health and Safety. Rio Blanco: 08/14/2025 Santa Rosa: 08/21/2025.</p> <p>The certification unit submitted the procedure “Constitution and Operation of the Hame Group Occupational Health and Safety Committee” (code: GSSOSINS-129 edition 08 date: 08/28/2025) section 5.2.7.1 defines the notification to the Ministry of Labor and Social Security 10 days after any modification or update of the occupational health and safety committee.</p> <p>An updated list of the members of the occupational health and safety committee of Rio Blanco and Santa Rosa is</p>



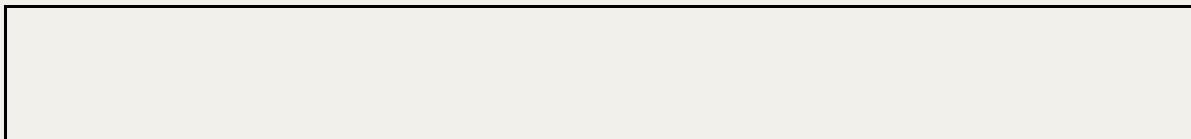
	<p>presented.</p> <p>An email dated 09/08/2025 was presented, notifying the persons who must be notified of the termination of employment of the members of the H&S committee.</p> <p>Evidence is presented of the dissemination of the procedure for managing members of the occupational health and safety committee in Santa Rosa, dated 10/24/2025, to the areas involved. Document “Report Outline” (code: SGS-IN-006 edition 04 dated 09/26/2014).</p> <p>An email dated 09/08/2025 is presented, notifying that a notification of the termination of personnel who are members of the H&S committee has been configured in the personnel management system.</p> <p>An email dated 08/29/2025 is presented, notifying the termination of employment of a committee member.</p>
Status of Nonconformity	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
Date of Closure:	11/11/2025



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

Indicator Number	2.1.2
Opportunity for Improvement Number	2
Date of Opportunity for Improvement Issued	15/08/2025
Opportunity for Improvement Issued To <i>(when more than one site/member):</i>	
Standard Reference	<p>P&C 2018 IN GUATEMALA 2018</p> <p>A documented system is in place to ensure legal compliance. This system has a mechanism to track changes in the law and also includes a list and evidence of legal due diligence for all third-party contractors, recruitment agencies, service providers, and labor contractors.</p>
<p>Opportunity for Improvement Statement:</p> <p>The organization has developed a Supplier Development Program, which is described in the “Supplier Evaluation and Registration Procedure,” code GCOS-P-561. Suppliers are evaluated according to a risk criticality analysis (low, medium, or high) using SerCAE software from the CLEVER GLOBAL group. This software allows for the verification of the required documents for each contractor and the monitoring of their compliance. The documents and their verification are validated for four contractors providing private security services, personnel transportation, and agricultural labor services, and documents such as employment contracts, IGSS payroll forms, salary forms, environmental licenses (where applicable), service licenses (where applicable), among others, were found to be in compliance.</p> <p>The organization should further verify the documents uploaded to the software in order to more comprehensively ensure the legal labor compliance of the contracted parties with their workers.</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		
7.1.2	2024-5	<p>During the tour of lot 1 of Inversiones Tropicales de Guatemala S.A. (Las Pilas) adjacent to the conservation area, it was observed that the kudzu plant identified as an invasive plant in the crop is already present in the conservation area.</p> <p>The presence of kudzu was also observed in lot 2 on the fence that divides the farm with the neighbors who have their corn plots. Although the control records are available, the presence of kudzu was observed in these areas of the farm.</p>	<p>1. Remove Kudzu from conservation areas and boundaries the property in the stacks block.</p> <p>2. Update Plan GAGS-PL-1485 Management of Invasive Species, detailing the month in which monitoring, control and verification will be carried out. A segregation of verification will also be included. The quarterly distribution will be carried out in the following cyclical manner:</p> <p>3. Month 1: Monitoring of the Invasive Species in riparian zones, HCVs and Surroundings.</p> <p>Month 2: Control Implementation (Mechanical or Manual)</p>	<p>The implementations were verified (evidences):</p> <p>1. Progress report on the control of invasive species on the boundaries of the Las Pilas farm (SGS-IN-006 edition 04 date: 07/19/2023) carried out on 09/28/2024.</p> <p>2. Evidence of the invasive species management plan</p>	<p>In the current review, it was identified that this indicator was closed.</p>



		<p>Evidence:</p> <ul style="list-style-type: none"> -Invasive species management plan, code GAGS-PL-1485-SR, version 8, dated April 1, 2024. -Invasive species monitoring and control criteria form, GAGS-F-1487, Version 2, carried out on July 22, 2024 in lot 1. -Invasive species monitoring and control criteria form, GAGS-F-1487, Version 2, carried out on July 22, 2024 in lot 2. -Mechanical and manual weed control, GAGS-F-342, Version 06, carried out on July 31, 2024 in the 2 lots. -Observation by field walk. 	<p>Month 3: Verification of the effectiveness of the control and corrective actions to control the invasive species.</p> <p>4. Approve Plan GAGS-PL-1485 Management of Invasive Species.</p> <p>5. Communicate Plan GAGS-PL-1485 Management of Invasive Species.</p> <p>6. Implement Plan GAGS-PL-1485 Management of Invasive Species</p>	<p>(GAGS-PL-1485-SR edition: 009 date: 08/05/2025), which includes in section 5.3 – Quarterly monitoring and in section 5.5 – Invasive species monitoring program, which is scheduled for the four quarters of the year.</p> <p>a. Month one: monitoring</p> <p>b. Month two: control</p> <p>c. Month three: verification.</p> <p>3. The invasive species management plan was approved by the assistant manager of palm.</p> <p>4. There is evidence of an email dated 08/27/2025 with an invitation to a virtual meeting to communicate the plan. Additionally,</p>	
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				<p>there is a record of the plan being shared on 03/25/2025 in the document "Training Attendance List" (GRHS-R-068 edition: 03 date: 01/20/2022).</p> <p>5. Progress report on the control of invasive species in the vicinity of the Las Pilas farm (SGS-IN-006 edition 04 date: 07/19/2023) carried out on 12/28/2024 with photographic evidence of the implementation of the invasive species management plan.</p>	
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Indicator No	Opportunity for Improvement Number	Opportunity for Improvement Statement:	Verification / Follow-up actions:
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3.3.3	1	The company maintains and makes available the monitoring records and the measures adopted in the inspections carried out to the first aid kits, fire extinguishers, personal protective equipment (PPE) and in the minutes of the occupational health and safety (OHS) committee. In some records of the sample inspections, the evaluation criteria vary according to the person performing the inspection. The closure measures implemented for the actions reported in the OHS committee minutes, although they address and manage the risks, differ from those reported	No action was required
3.8.7 (C)	2	The company has a procedure for handling nonconforming product. Code GINS-P-870, which aims to identify and control documents and nonconforming product to prevent its use or unintentional delivery. It was evidenced that the company records and treats both product and document nonconformities, but the format used is specific for nonconforming product, as shown in the body of the document.	No action was required
6.2.2 (C)	3	The company has payroll documents that accurately and clearly details information related to accruals and deductions for each employee, including concepts such as overtime, vacations, maternity leave, work performed, bonuses, etc. Official days (holidays) are paid and are included in the section on simple overtime. However, according to the interviews conducted, some employees are unclear as to whether these official days are actually paid.	No action was required
7.3.2	6	In a documentary review of the "Waste Management Process, Code GAMS-PRO-091, edition 010, dated 07/22/2024, section 7.1.6 includes the procedure for properly classifying and storing waste and residues, and	No action was required



		<p>in section "C" it includes waste and residues such as PVC and others.</p> <p>In agricultural irrigation, PVC waste is generated from the maintenance of water conduction systems for irrigation and fertigation. This waste is stored and sorted (reuse) in temporary stations for subsequent transfer to a central collection center, where final disposal is coordinated.</p> <p>There is evidence that the company has implemented adequate waste disposal procedures; however, during the tour of the farms, the presence of PVC waste materials was identified in one of them.</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: [N/A](#)

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

11.1 For Audit Report

11.2 For Public Summary Report



No	Consulted Stakeholders <i>(Type of Stakeholders)</i>	Date of Consultation/ Comment Received	Method of Consultation/ Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Gender Committee	12/08/2025	Face-to-Face	<p>The company has a gender committee made up of five people (three women and two men). It is supported by the corporate committee.</p> <p>The committee members meet every two months at the company's facilities during working hours.</p> <p>The records of the activities carried out by the gender committee during the year 2024 were reviewed and the work plan for the year 2025 was revised.</p> <p>In conclusion, there is a gender committee managing improvements for women.</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>
2	HSE Committee	12/08/2025	Face-to-Face	<p>The Santa Rosa company has a bipartite occupational health and safety committee established in accordance with Ministerial Agreement 486-2023. The Rio Blanco farm, as a separate legal entity, also has its own bipartite</p>	<p>The Santa Rosa company has a bipartite occupational health and safety committee established in</p>



				<p>occupational health and safety committee.</p> <p>The Santa Rosa committee was registered with the Ministry of Labor in the Occupational Health and Safety Department of the General Directorate of Social Security on March 27, 2025.</p> <p>The Rio Blanco Committee was registered with the Ministry of Labor in the Occupational Health and Safety Department of the General Directorate of Social Security on February 18, 2025.</p> <p>The committees have not made the respective notifications regarding membership updates for both committees. A non-conformity was issued in indicator 6.7.1.</p> <p>Committee members meet monthly during working hours at the company's facilities to follow up on occupational health and safety issues and propose improvements in the different areas of the company that require them. Committee members record accidents in the minutes and participate in analyzing their causes.</p>	<p>accordance with Ministerial Agreement 486-2023. The Rio Blanco farm, as a separate legal entity, also has its own bipartite occupational health and safety committee.</p> <p>The committees have not made the respective notifications regarding membership updates for both committees. A non-conformity was issued in indicator 6.7.1.</p>
3	Worker representatives.	12/08/2025	Face-to-Face	The committee is made up of four workers.	Workers have elected representatives to deal with



				<p>They were nominated and elected by vote by the workers themselves on May 30, 2024. The minutes of the election were reviewed.</p> <p>The committee's role is to manage labor issues with company management. Meetings are held quarterly, and the minutes of the meeting held on August 6, 2025, were reviewed.</p>	<p>management on work-related issues that improve working conditions for all workers.</p> <p>Worker representatives hold regular meetings with company management.</p>
4	Contractors (Transportes Flores, Transporte Calderón, Transporte Bardales, SERGENSA, Transporte Aleda, Transporte Yex)	12/08/2025	Face-to-Face	<p>All have contracts that are renewed annually.</p> <p>The company requires them to comply with the applicable legal requirements according to the activity they perform, so when renewing their contract, they must present all valid documentation in accordance with the law.</p> <p>The company provides quarterly training on occupational health and safety, company policies, the workplace, use of personal protective equipment, complaint mechanisms, procedures, and other topics.</p> <p>The company complies with the clauses established in the contract regarding</p>	<p>Contractors indicate that they have signed contracts between both parties according to the activities carried out.</p> <p>All have contracts that are renewed annually.</p> <p>The company complies with the clauses established in the contract regarding payment, frequency of payment, rates,</p>



				payment, frequency of payment, rates, and other matters.	and other matters.
5	State agencies ((Municipalidad de Tiquisate, Procuraduría de Derechos Humanos)	12/08/2025	Face-to-Face	<p>Human Rights Office:</p> <p>They maintain a good cooperative relationship with the company. Together, they have held talks on respect for human rights with communities in the area of influence, and responsible waste management has also been discussed with the communities.</p> <p>The company respects human rights and has no history of human rights violations.</p> <p>They hope to continue working together with the company.</p> <p>Municipality:</p> <p>They maintain good communication with company representatives.</p> <p>The company has supported them with machinery for the proper management of waste in the municipal landfill.</p> <p>They have worked together on the “Guate es mi tierra” (Guate is my land)</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>program: Training has been provided on baking, cooking, and mangrove conservation.</p> <p>They are up to date with their tax payments.</p> <p>They have participated in training events organized by the company.</p>	
6	NOG OXFAM	12/08/2025	Face-to-Face	<p>They stated that between 2023 and 2025, they carried out an RSPO project aimed at promoting awareness of the standard, with the participation of some of the communities influenced by the Santa Rosa company.</p> <p>They established contact with the company's corporate team to publicize the project and see if they could undertake joint actions. Among the actions, they proposed conducting participatory water monitoring with representatives of the communities of influence, but received no response.</p> <p>They also indicated that approximately in April 2025, a traffic accident occurred in the community of influence, Parcelamiento La Esperanza, in which a company vehicle was involved. They stated that there is no signage in the area of the accident warning of the</p>	<p>They carried out a project to raise awareness of the RSPO standard, in which some of the communities influenced by the Santa Rosa company participated. They approached the company to see if they could carry out joint activities but received no response.</p> <p>The company indicated that while this organization had approached the corporate team, the decision was made at this level</p>



				<p>entry, exit, and transit of company vehicles.</p> <p>Company Response:</p> <p>Regarding OXFAM, this organization did approach the corporate team. At this level, the decision was made not to participate in the project. Our sustainability team already participates in government-regulated watershed committees. These activities are already carried out through this forum and have similar objectives to the project.</p> <p>Regarding traffic accidents, the company submitted formal requests to the Municipality of Tiquisate and the Ministry of Communications to implement road signs to prevent these incidents. This evidence was shared with the audit team. Additionally, there are reports of road signs already in place at the entrance to four of the group's blocks and the extraction plant. This is in addition to actions such as defensive driving training for our internal drivers and contractors. We will seek to strengthen these programs and</p>	<p>not to participate in the project. Our sustainability team already participates in watershed committees regulated by the government. These activities are already carried out through this forum and have similar objectives to the project.</p>
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				reduce these risks in the communities we influence.	
7	Communities (La Esperanza, Almolonga, Pinula, El Fresnillo, Bolivia, El Chaparral, La Guadalupe)	12/08/2025	Face-to-Face	<p>Community representatives stated that they maintain good communication with the company. They have participated in events held by the company regarding its social and environmental policies, operating procedures, and identification of social and environmental impacts. They have also visited the production and extraction plant areas to learn about the company's operations.</p> <p>The company has supported them with community projects related to education, health, and social welfare.</p> <p>They state that they believe the signage in the company's areas where vehicles enter and exit should be improved, as there have been accidents in recent months.</p> <p>Regarding traffic accidents, the company submitted formal requests to the Municipality of Tiquisate and the Ministry of Communications to implement road signs to prevent these incidents. This evidence was shared with the audit team. Additionally, there are reports of road signs already in place at the entrance to four of the</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>group's blocks and the extraction plant. This is in addition to actions such as defensive driving training for our internal drivers and contractors. We will seek to strengthen these programs and reduce these risks in the communities we influence.</p>	
8	Lessor, adjacent neighbors	12/08/2025	Face-to-Face	<p>Lessor: Legal representative of the company Jutiapa: There is a lease agreement signed voluntarily by both parties. The company pays them as stipulated in the signed contract. They maintain a good relationship.</p> <p>Adjacent neighbors Agroindustria La Cuchilla and Agropecuaria JUMAY: Both are banana producers, maintain good communication with the company, and have jointly carried out activities to improve the roads in the communities they serve. They consider the Santa Rosa company to be a good neighbor.</p>	<p>Lessor: He states that he rents land to the Santa Rosa farm. There is a lease agreement signed voluntarily by both parties.</p> <p>Adjacent neighbors Maintain good communication with the company. They consider the Santa Rosa company to be a good neighbor. They hope to continue working together.</p>



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11.3 Summary of workers interviewed, and the CB's responses and findings are presented in the table below:

Total Workers in the Unit of Certification			1848	
Sampled Worker Consulted/ Interviewed in This Audit			53	
No	Type of Workers Consulted/ Interviewed	Interview Method	Feedback/Comments/Issue Raised/ Received from Workers	CB's Responses
5	Permanent Workers	Group	<p>- The workers state that their contracts with the company are open-ended.</p> <p>-Workers state that they receive personal protective equipment free of charge from the company.</p> <p>The workers confirm that they receive training in Responsible Management of agrochemicals and pest monitoring, and they also perform medical tests and cholinesterase analysis.</p>	<p>This reflects a work environment that appears to be oriented toward employee well-being, providing safe conditions and care in terms of both health and labor rights. The company appears to comply with several safety, occupational health, and social welfare regulations, such as the free provision of personal protective equipment, training in agrochemical handling, and medical examinations, including cholinesterase tests, which are essential in jobs exposed to certain chemical risks.</p> <p>In addition, the availability of safe drinking water, first aid training, and access to quality medical care in case</p>



			<p>-Workers say that the health personnel at the medical clinic provide first aid training.</p> <p>-Workers are aware of the risks associated with their work in the field, and in case of an emergency they have a clinic where they are attended by health personnel under an agreement with the Guatemalan Institute of Social Security.</p> <p>The company provides them with unrestricted drinking water that is safe for human consumption.</p> <p>The workers demonstrate their understanding of freedom of association and collective bargaining.</p> <p>They acknowledge how the company responds to anonymous complaints.</p>	<p>of emergencies are highlighted, indicating comprehensive attention to worker health. The company also appears to promote freedom of association and collective bargaining, which is essential for respecting labor rights and maintaining a good organizational climate.</p> <p>The mention of a system for handling anonymous complaints reflects an effort to create a space where workers can confidentially express concerns, which is positive for maintaining transparency and trust within the company. Overall, what is described seems to indicate that the company has policies that prioritize the safety, health, and rights of its workers, which is a responsible labor practice aligned with international regulations.</p>
5	Permanent Worker	Group	<p>- The workers state that their contracts with the company are open-ended.</p> <p>-Workers state that they receive personal protective equipment free of charge from the company.</p> <p>The workers confirm that they receive training in Responsible Management of agrochemicals and pest monitoring, and they also perform medical tests and cholinesterase analysis.</p>	<p>This reflects a work environment that appears to be oriented toward employee well-being, providing safe conditions and care in terms of both health and labor rights. The company appears to comply with several safety, occupational health, and social welfare regulations, such as the free provision of personal protective equipment, training in agrochemical handling, and medical examinations, including cholinesterase tests, which are essential in jobs exposed to certain chemical risks.</p>

			<p>-Workers say that the health personnel at the medical clinic provide first aid training.</p> <p>-Workers are aware of the risks associated with their work in the field, and in case of an emergency they have a clinic where they are attended by health personnel under an agreement with the Guatemalan Institute of Social Security.</p> <p>The company provides them with unrestricted drinking water that is safe for human consumption.</p> <p>The workers demonstrate their understanding of freedom of association and collective bargaining.</p> <p>They acknowledge how the company responds to anonymous complaints.</p>	<p>In addition, the availability of safe drinking water, first aid training, and access to quality medical care in case of emergencies are highlighted, indicating comprehensive attention to worker health. The company also appears to promote freedom of association and collective bargaining, which is essential for respecting labor rights and maintaining a good organizational climate.</p> <p>The mention of a system for handling anonymous complaints reflects an effort to create a space where workers can confidentially express concerns, which is positive for maintaining transparency and trust within the company. Overall, what is described seems to indicate that the company has policies that prioritize the safety, health, and rights of its workers, which is a responsible labor practice aligned with international regulations.</p>
2	Permanent Worker	Group	<p>- The workers state that their contracts with the company are open-ended.</p> <p>-Workers state that they receive personal protective equipment free of charge from the company.</p> <p>The workers confirm that they receive training in Responsible Management of agrochemicals and pest monitoring, and they also perform medical tests and cholinesterase analysis.</p>	<p>This reflects a work environment that appears to be oriented toward employee well-being, providing safe conditions and care in terms of both health and labor rights. The company appears to comply with several safety, occupational health, and social welfare regulations, such as the free provision of personal protective equipment, training in agrochemical handling, and medical examinations, including cholinesterase tests, which are essential in jobs exposed to certain chemical risks.</p>

			<p>-Workers say that the health personnel at the medical clinic provide first aid training.</p> <p>-Workers are aware of the risks associated with their work in the field, and in case of an emergency they have a clinic where they are attended by health personnel under an agreement with the Guatemalan Institute of Social Security.</p> <p>The company provides them with unrestricted drinking water that is safe for human consumption.</p> <p>The workers demonstrate their understanding of freedom of association and collective bargaining.</p> <p>They acknowledge how the company responds to anonymous complaints.</p>	<p>In addition, the availability of safe drinking water, first aid training, and access to quality medical care in case of emergencies are highlighted, indicating comprehensive attention to worker health. The company also appears to promote freedom of association and collective bargaining, which is essential for respecting labor rights and maintaining a good organizational climate.</p> <p>The mention of a system for handling anonymous complaints reflects an effort to create a space where workers can confidentially express concerns, which is positive for maintaining transparency and trust within the company. Overall, what is described seems to indicate that the company has policies that prioritize the safety, health, and rights of its workers, which is a responsible labor practice aligned with international regulations.</p>
3	Permanent Worker	Group	<p>- The workers state that their contracts with the company are open-ended.</p> <p>-Workers state that they receive personal protective equipment free of charge from the company.</p> <p>The workers confirm that they receive training in Responsible Management of agrochemicals and pest monitoring, and they also perform medical tests and cholinesterase analysis.</p>	<p>This reflects a work environment that appears to be oriented toward employee well-being, providing safe conditions and care in terms of both health and labor rights. The company appears to comply with several safety, occupational health, and social welfare regulations, such as the free provision of personal protective equipment, training in agrochemical handling, and medical examinations, including cholinesterase tests, which are essential in jobs exposed to certain chemical risks.</p>

			<p>-Workers say that the health personnel at the medical clinic provide first aid training.</p> <p>-Workers are aware of the risks associated with their work in the field, and in case of an emergency they have a clinic where they are attended by health personnel under an agreement with the Guatemalan Institute of Social Security.</p> <p>The company provides them with unrestricted drinking water that is safe for human consumption.</p> <p>The workers demonstrate their understanding of freedom of association and collective bargaining.</p> <p>They acknowledge how the company responds to anonymous complaints.</p>	<p>In addition, the availability of safe drinking water, first aid training, and access to quality medical care in case of emergencies are highlighted, indicating comprehensive attention to worker health. The company also appears to promote freedom of association and collective bargaining, which is essential for respecting labor rights and maintaining a good organizational climate.</p> <p>The mention of a system for handling anonymous complaints reflects an effort to create a space where workers can confidentially express concerns, which is positive for maintaining transparency and trust within the company. Overall, what is described seems to indicate that the company has policies that prioritize the safety, health, and rights of its workers, which is a responsible labor practice aligned with international regulations.</p>
3	Permanent Worker	Group	<p>- The workers state that their contracts with the company are open-ended.</p> <p>-Workers state that they receive personal protective equipment free of charge from the company.</p> <p>The workers confirm that they receive training in Responsible Management of agrochemicals and pest monitoring, and they also perform medical tests and cholinesterase analysis.</p>	<p>This reflects a work environment that appears to be oriented toward employee well-being, providing safe conditions and care in terms of both health and labor rights. The company appears to comply with several safety, occupational health, and social welfare regulations, such as the free provision of personal protective equipment, training in agrochemical handling, and medical examinations, including cholinesterase tests, which are essential in jobs exposed to certain chemical risks.</p>

			<p>-Workers say that the health personnel at the medical clinic provide first aid training.</p> <p>-Workers are aware of the risks associated with their work in the field, and in case of an emergency they have a clinic where they are attended by health personnel under an agreement with the Guatemalan Institute of Social Security.</p> <p>The company provides them with unrestricted drinking water that is safe for human consumption.</p> <p>The workers demonstrate their understanding of freedom of association and collective bargaining.</p> <p>They acknowledge how the company responds to anonymous complaints.</p>	<p>In addition, the availability of safe drinking water, first aid training, and access to quality medical care in case of emergencies are highlighted, indicating comprehensive attention to worker health. The company also appears to promote freedom of association and collective bargaining, which is essential for respecting labor rights and maintaining a good organizational climate.</p> <p>The mention of a system for handling anonymous complaints reflects an effort to create a space where workers can confidentially express concerns, which is positive for maintaining transparency and trust within the company. Overall, what is described seems to indicate that the company has policies that prioritize the safety, health, and rights of its workers, which is a responsible labor practice aligned with international regulations.</p>
2	Permanent Worker	Group	<p>- The workers state that their contracts with the company are open-ended.</p> <p>-Workers state that they receive personal protective equipment free of charge from the company.</p> <p>The workers confirm that they receive training in Responsible Management of agrochemicals and pest monitoring, and they also perform medical tests and cholinesterase analysis.</p>	<p>This reflects a work environment that appears to be oriented toward employee well-being, providing safe conditions and care in terms of both health and labor rights. The company appears to comply with several safety, occupational health, and social welfare regulations, such as the free provision of personal protective equipment, training in agrochemical handling, and medical examinations, including cholinesterase tests, which are essential in jobs exposed to certain chemical risks.</p>



			<p>-Workers say that the health personnel at the medical clinic provide first aid training.</p> <p>-Workers are aware of the risks associated with their work in the field, and in case of an emergency they have a clinic where they are attended by health personnel under an agreement with the Guatemalan Institute of Social Security.</p> <p>The company provides them with unrestricted drinking water that is safe for human consumption.</p> <p>The workers demonstrate their understanding of freedom of association and collective bargaining.</p> <p>They acknowledge how the company responds to anonymous complaints.</p>	<p>In addition, the availability of safe drinking water, first aid training, and access to quality medical care in case of emergencies are highlighted, indicating comprehensive attention to worker health. The company also appears to promote freedom of association and collective bargaining, which is essential for respecting labor rights and maintaining a good organizational climate.</p> <p>The mention of a system for handling anonymous complaints reflects an effort to create a space where workers can confidentially express concerns, which is positive for maintaining transparency and trust within the company. Overall, what is described seems to indicate that the company has policies that prioritize the safety, health, and rights of its workers, which is a responsible labor practice aligned with international regulations.</p>
8	Permanent Worker	Individual	<p>The company provides them with unrestricted drinking water that is safe for human consumption.</p> <p>The worker demonstrates an understanding of freedom of association and collective bargaining.</p> <p>He acknowledges how the company responds to anonymous complaints.</p>	<p>The detailed working conditions reflect a work environment that appears to meet appropriate standards regarding health, safety, and employee rights. The company ensures a supply of safe, unlimited drinking water, which contributes to the overall well-being of workers. Furthermore, the training employees receive in responsible agrochemical handling and pest monitoring, along with regular medical testing (such as cholinesterase testing), constitutes a proactive approach to</p>



			<p>The worker states that his contracts with the company are open-ended.</p> <p>The worker states that he receives free personal protective equipment from the company.</p> <p>The worker confirms that he receives training in Responsible Agrochemical Management and pest monitoring, and that he also performs medical tests and cholinesterase analysis.</p> <p>The worker states that the medical center's healthcare staff provides first aid training.</p>	<p>protecting the health of workers exposed to certain risks.</p> <p>The fact that workers receive free personal protective equipment and that the company provides them with first aid training also demonstrates a concern for workplace safety. Likewise, the fact that workers understand and respect freedom of association and collective bargaining, and that they have open-ended contracts, indicates that good labor practices and open communication are encouraged.</p> <p>The company's response to anonymous complaints is also important, as it reflects a willingness to address potential issues confidentially and without retaliation, which can help maintain a trusting and transparent work environment.</p>
10	Permanent mill Workers (Platform Operators, Gondola Operators, Mechanics, Welders, Mechanic Assistants, Welding Assistants) (Two Groups with 10 workers)	Semi-structured in-person	<p>Health and safety</p> <p>Workers know and identify the risks associated with their activities, as well as the corresponding personal protective equipment (PPE) and its correct use, and demonstrate knowledge of emergency protocols. They indicate that their supervisor always keeps them informed of emergency measures and that they receive training related to risks in the work area. None of the workers surveyed reported having had a work-related accident.</p>	<p>The company complies with its obligations under labor, health, and occupational safety 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 grievance and complaint procedure and</p>



			<p>They recognize the members of the emergency response team and the emergency response protocol.</p> <p>Workers acknowledge that they undergo a medical evaluation when they join the company.</p> <p>Work tools are provided free of charge by the company.</p> <p>Wages and Benefits</p> <p>Workers acknowledge that they have a signed employment contract and that they have a copy of it.</p> <p>Workers say they are satisfied with the payments they receive, which are always on time and in full. Workers acknowledge that their working conditions, such as wages and working hours, are clear. Workers acknowledge that they receive the financial benefits to which they are entitled under the country's regulations (Aguinaldo, bonus 14, vacations, among others).</p> <p>Workers 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>organizational policies, such as environmental and human rights policies.</p> <p>Medical evaluations for workers and medical care provided through a health entity affiliated with the company are also positive measures that reflect a concern for the overall health of workers.</p> <p>On the other hand, workers have elected their representative to the organization, and workers demonstrated an understanding of the freedom of association policy and what it represents.</p> <p>The organization provides food service to administrative staff through cafeterias that are managed directly by the company.</p> <p>There is a positive working environment between the workers and the company, and there were no complaints from the workers interviewed.</p> <p>The workers feel satisfied and grateful for their working conditions, and feel that the company listens to them and attends to their work needs.</p> <p>The workers affirm that there is no discrimination on the part of the organization and that they are treated fairly and appropriately.</p>
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			<p>All workers are affiliated with the Guatemalan Social Security Institute.</p> <p>Training</p> <p>Workers report that they receive ongoing training in the appropriate language (Spanish) on various topics and demonstrate basic knowledge of: use of protective equipment, waste classification, supply chain, freedom of association, defensive driving, RSPO, among others.</p> <p>Committees, complaints, and requests</p> <p>Workers demonstrate knowledge of the existence of Occupational Health and Safety Committees and recognize the workers' representatives within the organization.</p> <p>Workers recognize the means provided by the organization to file a complaint or request, mentioning: hotline, company website, in person, workers' representative, among others.</p>	
3	Permanent workers at the mill (maintenance workshop workers, kitchen assistants)	Semi-structured in-person	<p>Health and safety</p> <p>Workers clearly identify the risks and hazards associated with their work and understand the importance of using personal protective equipment (PPE). Workers stated that this equipment is</p>	The company complies with its obligations within the legal framework of labor, occupational health, and safety, as it has signed employment contracts and guarantees all legal economic and social benefits and provides all personal protective equipment in a timely manner, demonstrating its commitment to its workers.



		<p>provided free of charge, in a timely manner, and is inspected regularly and replaced free of charge if damaged or worn. They reported no work-related accidents in the organization.</p> <p>Workers acknowledge that they undergo regular medical evaluations to assess their health status.</p> <p>In case of emergency, staff have access to a medical clinic, where they receive care from health professionals and, if necessary, are transferred to the nearest health center. However, none of the workers report having had a work-related accident.</p> <p>Salaries and benefits</p> <p>The workers admit that they receive their salaries and other social benefits (overtime pay, 14th month bonus, Christmas bonus, vacations, among others). They are also affiliated with the Guatemalan Social Security Institute.</p> <p>The workers acknowledge that they have copies of their employment contracts.</p> <p>The workers acknowledge that the company provides them with free meals, which are adequate and sufficient.</p> <p>Training and development</p> <p>The workers state that they receive ongoing training in the appropriate</p>	<p>The company also provides ongoing training in the appropriate language (Spanish) for workers on the risks associated with the activities carried out, which reduces the risks for female workers. In addition, the Certification Unit provides ongoing training on organizational policies, such as human rights, environmental policies, etc.</p> <p>Female workers have access to sanitary facilities and basic services exclusively for women.</p> <p>In terms of personal protection, it was confirmed that the company provides female workers with the personal protective equipment necessary for the performance of their activities free of charge.</p> <p>The medical evaluations performed on workers and the medical care provided by medical personnel are also positive measures that reflect a concern for the overall health of workers.</p> <p>There is a positive atmosphere between workers and the company, and there were no complaints from workers during the interview.</p> <p>Workers state that there is no discrimination on the part of the organization and that they are treated fairly, respectfully, and appropriately.</p>
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			<p>language (Spanish) on different topics from the company, such as: RSPO, human rights, occupational health and safety, wildlife protection, occupational hazards, among others.</p> <p>They also acknowledge the means provided by the organization to file a complaint or request.</p> <p>Organizational policies</p> <p>The workers state that they are familiar with the company's human rights policy, which prohibits 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> <p>The workers understand and recognize that the organization guarantees gender equality in the workplace, promoting mutual respect and support.</p> <p>Workload and schedules</p> <p>The workers express acceptance of their work schedules and wages. They also have access to vacations, which are paid in accordance with current regulations.</p>	
12	Permanent Workers (Agricultural Operators) (Two Groups with 12 workers)	Semi-structured in-person	<p>Health and safety</p> <p>Workers clearly identify the risks and hazards associated with their work and</p>	Workers' comments reflect the company's comprehensive approach to the health, safety, and well-being of its workers. By providing permanent



		<p>understand the importance of using personal protective equipment (PPE). Workers stated that this equipment is provided free of charge, is complete and timely, and is regularly inspected and replaced at no cost if damaged or worn. Workers acknowledge that the organization conducts periodic medical evaluations and laboratory tests (for pesticide applicators) to assess their health status. In case of emergency, they have access to a nursing service where they are attended to by a nurse and, if necessary, transferred to the nearest medical center. No employee reports having had a work-related accident.</p> <p>The company provides work tools to workers free of charge.</p> <p>Workers responsible for handling pesticides acknowledge that the organization has socialized the safe handling procedure, in accordance with established protocols. They have exclusive transportation, adequate facilities for washing personal protective equipment, washing work clothes, and personal hygiene. They also have all the protective equipment required for the job. As part of occupational health monitoring, they undergo a cholinesterase laboratory test</p>	<p>contracts, personal protective equipment, specialized training in the responsible handling of agrochemicals and pest monitoring, as well as medical examinations and cholinesterase testing, the company complies with regulations and good labor practices. In addition, access to emergency medical care, drinking water, and ongoing training are key to ensuring a safe and healthy work environment.</p> <p>The fact that workers are informed about the risks associated with their work in the field and have access to a medical clinic is another positive indicator of the company's social responsibility.</p> <p>The mention of freedom of association and collective bargaining shows that the company also respects fundamental labor rights. In addition, the commitment to handle anonymous complaints reinforces the idea that the company is willing to listen and respond to potential employee concerns, contributing to a more transparent and fair work environment.</p> <p>In summary, the company has taken a responsible stance on the health, safety, and labor rights of its workers, which is essential both for the well-being of employees and for the performance and reputation of the company as a whole.</p>
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			<p>every six months to assess their health status.</p> <p>Salaries and benefits The workers acknowledge that they receive their salaries (fortnightly) and other social benefits (overtime pay, 14th month bonus, Christmas bonus, vacation pay, among others) in full and on time. They also acknowledge that they are affiliated with the Guatemalan Social Security Institute. The workers affirm that their contracts with the company are permanent and that they have copies of them.</p> <p>Training and development Workers state that they receive ongoing training on various topics and demonstrate basic knowledge of the work performed, RSPO, human rights, organizational policies, occupational health and safety, responsible management of agrochemicals, and pest monitoring, among other topics. The company provides them with unrestricted drinking water that is safe for human consumption. Workers demonstrate their understanding of freedom of association and collective bargaining.</p>	
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			<p>They recognize that the company responds to anonymous complaints.</p> <p>Organizational policies The workers state that they are familiar with the company's human rights policy, which prohibits any form of harassment and respects equal opportunities. They also recognize that these policies are effectively enforced, as no cases of discrimination, harassment, or inequality have been reported.</p> <p>The workers understand and recognize that the organization guarantees gender equality in the workplace, promoting mutual respect and support.</p>	
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11.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification			0	
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	-	-	-	<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
Santa Rosa, S.A.	Guatemala	Santa Rosa (mill)	N/A	Certified		2019	
Santa Rosa, S.A.	Guatemala	Santa Rosa	3201.02	Certified		2019	
Santa Rosa, S.A.	Guatemala	San Nicolas	2054.37	Certified		2019	
Santa Rosa, S.A.	Guatemala	Cuatro Robles	1408.56	Certified		2019	
Santa Rosa, S.A.	Guatemala	Buenos Aires	840.13	Certified		2019	
Santa Rosa, S.A.	Guatemala	Ceibilla	836.24	Certified		2019	



Santa Rosa, S.A.	Guatemala	Las Pilas	1275.94	Certified		2019	
Santa Rosa, S.A.	Guatemala	Rio Blanco	273.45	Certified		2019	
Santa Rosa, S.A.	Guatemala	Santa Rosa	2861.50	Not Certified	2028	NA	2028
Reforestadora de Palmas de El Peten, S.A.	Guatemala	REPSA 1 (mill)	N/A	Certified		2022	
Reforestadora de Palmas de El Peten, S.A.	Guatemala	REPSA 2 (mill)	N/A	Certified		2022	
Reforestadora de Palmas de El Peten, S.A.	Guatemala	Nicte	1182.72	Certified		2022	
Reforestadora de Palmas de El Peten, S.A.	Guatemala	Union B	2250.13	Certified		2022	



Reforestadora de Palmas de El Peten, S.A.	Guatemala	Santa María	1987.69	Certified		2022	
Reforestadora de Palmas de El Peten, S.A.	Guatemala	La Colonia	1313.15	Certified		2022	
Reforestadora de Palmas de El Peten, S.A.	Guatemala	El Tucan	3374.05	Certified		2022	
Reforestadora de Palmas de El Peten, S.A.	Guatemala	Mirador 1	2124.44	Certified		2022	
Reforestadora de Palmas de El Peten, S.A.	Guatemala	Guadalupe	2985.40	Certified		2022	
Reforestadora de Palmas de El Peten, S.A.	Guatemala	Las Camelias	1124.88	Certified		2022	
Reforestadora de Palmas de El Peten, S.A.	Guatemala	Tamarindo	837.50	Certified		2022	



Reforestadora de Palmas de El Peten, S.A.	Guatemala	Orgoleicos, S.A.	2910.72	Certified		2022	
El Triunfo, S.A.	Guatemala	El Triunfo (mill)	N/A	Certified		2022	
El Triunfo, S.A.	Guatemala	La Plata	2653.37	Certified		2022	
El Triunfo, S.A.	Guatemala	Tilapa	1380.29	Certified		2022	
El Triunfo, S.A.	Guatemala	Chorrera	882.27	Certified		2022	
El Triunfo, S.A.	Guatemala	Ujuxte	698.14	Certified		2022	
El Triunfo, S.A.	Guatemala	El Triunfo	869.52	Not Certified	2028	NA	2028



Atlantida, S.A.	Guatemala	Atlantida (mill)	NA	Certified		2022	
Atlantida, S.A.	Guatemala	El Prado	1792.82	Certified		2022	
Atlantida, S.A.	Guatemala	Chaparral	1716.81	Certified		2022	
Atlantida, S.A.	Guatemala	El Jardin	1082.00	Certified		2022	
Atlantida, S.A.	Guatemala	Pitaya	512.91	Certified		2022	
Atlantida, S.A.	Guatemala	Atlantida	328.23	Not Certified	2028	NA	2028
Olmecca, S.A.	Guatemala	Olmecca, S.A.	N/A	Certified		2025	



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>The company 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, as listed in the TBP table above.</p>
<p>Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?</p>	<p>Yes, the time bound plan projects de certification of all state by 2028</p>



<p>Are there any new acquisitions of land done by the certification unit since the last audit?</p> <p>If YES, is the time bound plan updated to indicate that the newly acquired land is to be certified within a three year timeframe?</p>	<p>No new purchases have been made since the last audit.</p>
<p>If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?</p>	<p>No deviations evidenced</p>
<p>Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit?</p> <p><i>Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.</i></p>	<p>During the ASA11 audit, compliance with the plan was monitored, which projects certification of the remaining states by 2028</p>
<p>Is there any revision made to the time bound plan?</p> <p>If YES, has the revised time bound plan been reviewed by the CB?</p> <p><i>Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified. The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).</i></p>	<p>During the ASA11 audit, compliance with the plan was reviewed and sent to RSPO on 02/12/2025.</p>

<p>Are there any isolated lapses in the implementation of a time bound plan?</p> <p>If YES, a minor non-compliance shall be raised.</p>	<p>There have been no failures in the implementation of a time bound plan</p>
<p>Is there any evidence of fundamental failure to proceed with the implementation of the plan?</p> <p>If YES, a major non-compliance shall be raised.</p>	<p>There is no evidence of any failure regarding the implementation of the time bound plan</p>



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>No replacement of primary forest on the new acquired areas</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>No land conflicts were identified.</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>In 2020, internal audits were conducted for all management units and pre-audit processes were conducted. The internal and pre-audit audits were conducted under the audit criteria established by RSPO (P&C 2018 supply chain certification standard) note: audit reports are available</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>During the consultation with external interested parties, NGO were consulted.</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>N/A</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>N/A</p>

14. Audit Conclusion & Recommendation

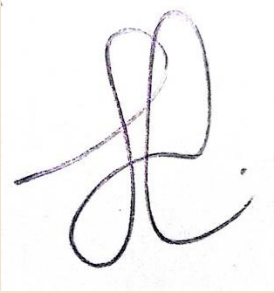
Audit finding	
<input type="checkbox"/>	No nonconformity recorded.
<input type="checkbox"/>	Minor nonconformity recorded. A corrective action plan has been accepted. Verification of the nonconformity(ies) to be carried out in the next audit.
<input checked="" type="checkbox"/>	Major nonconformity recorded. 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	Juan Luis Alvarado Chiu
Position	Jefe de Certificaciones
Date	25 febrero 2026
 Signature	

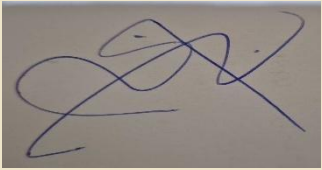
Signing by the Audit Team Leader

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

Acknowledged by:		 Signature
Name	Carolina López	
Position	Lead Auditor	
Date	15/12/2025	

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:		 Signature
Name	Frank Kwesi	
Position	Senior Technical Specialist	
Date	23/02/2026	

Appendix 1: Location Map Unit of Certification and Supply bases

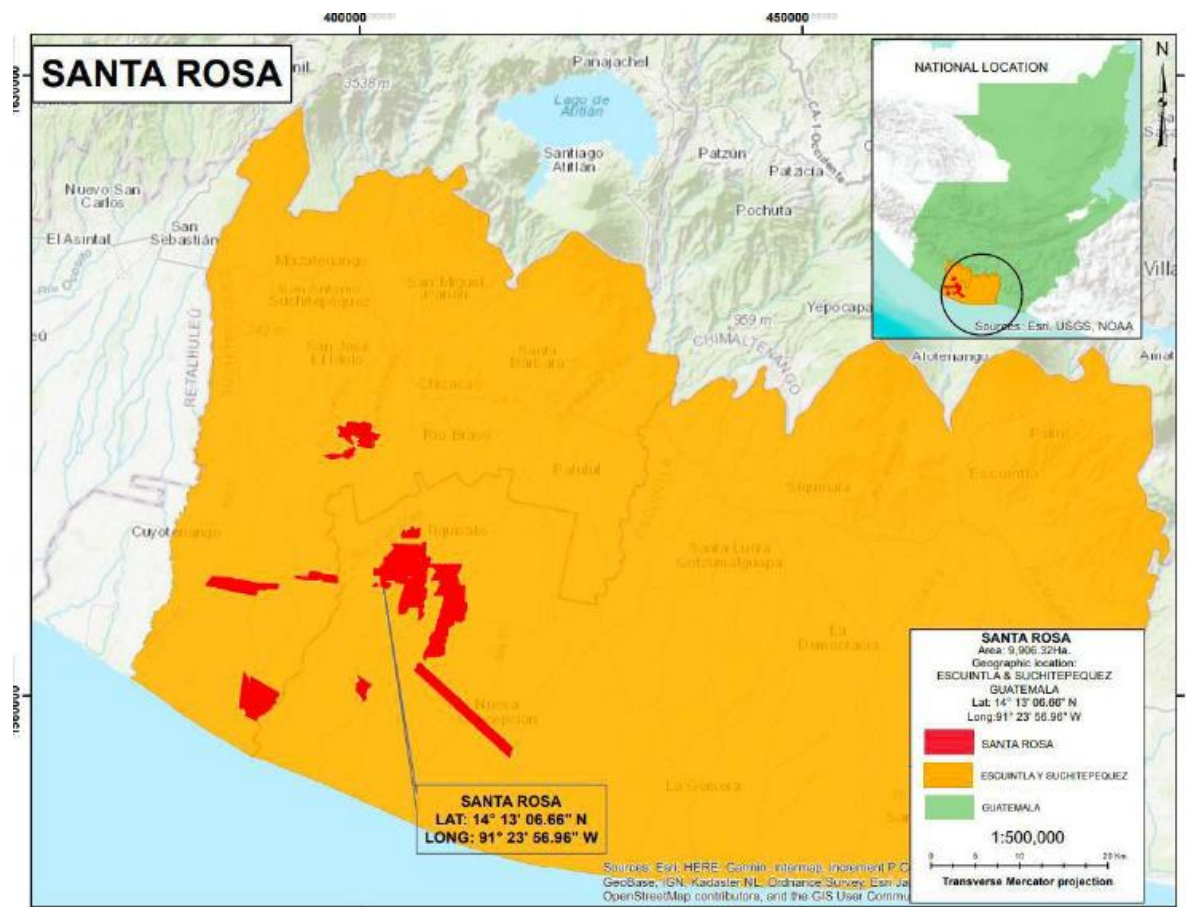


Image 1: Santa Rosa S.A. Location Map.



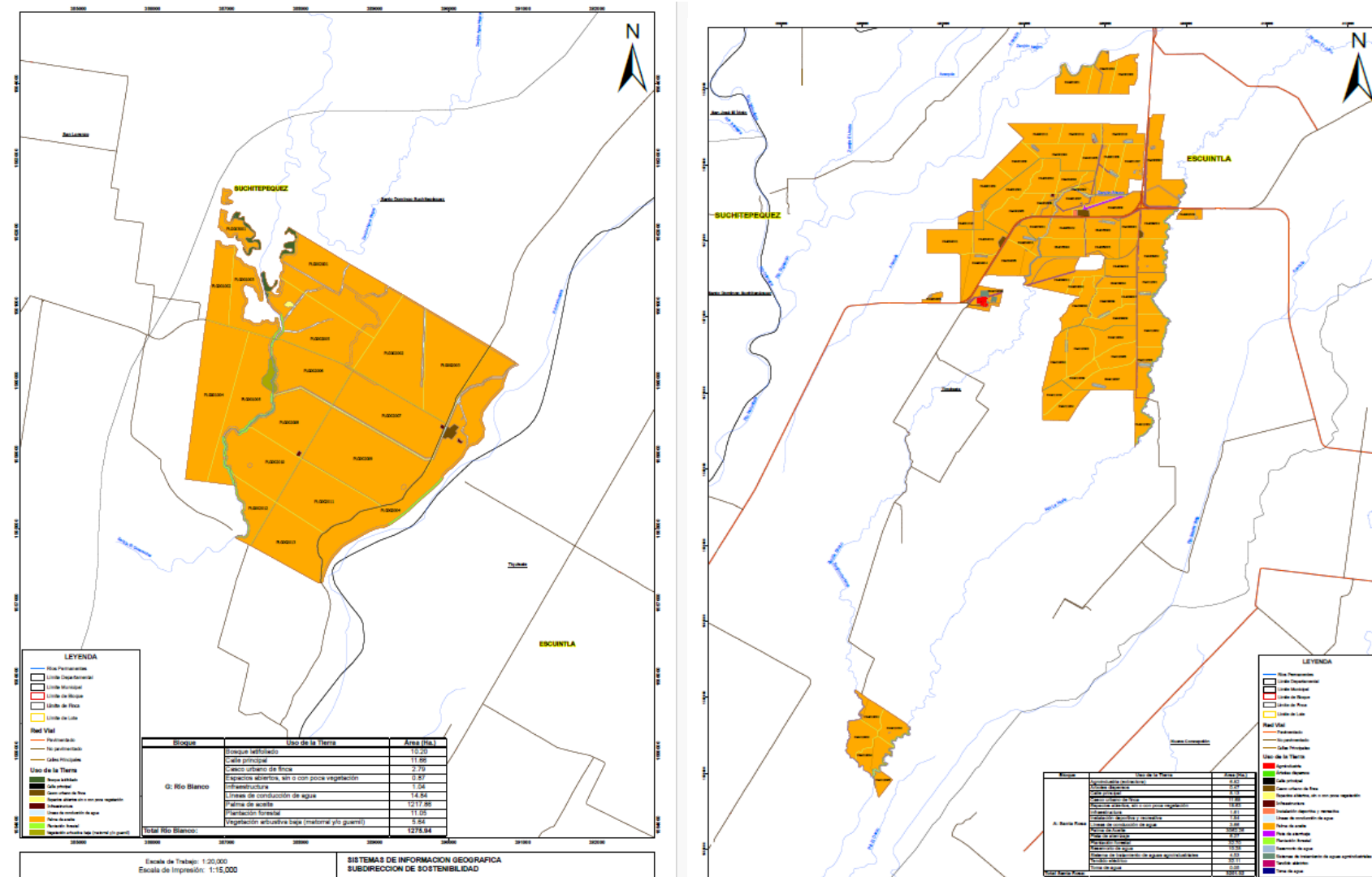


Image 2: state location





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

Assessment Type	Date of Audit	Changes
Annual Surveillance Audit 11	11/08/2025-15/08/2025	The outgrower plantation Inversiones Tropicales de Guatemala S.A. - Las Pilas has become an own state



Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Santa Rosa, S.A. (POM and its supply bases) in the period of 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 2025 for Santa Rosa S.A and supply base are as following:

1. Summary of Emissions

Description	tCO ₂ e/t product
CPO	0.31
PK	0.31
PKO	0.00
PKE	0.00

Extraction	tCO ₂ e/t product
OER	19.64
KER	6.01





2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	9456.90
OP Planted on Peat	0.00
Conservation (Forested)	154.39
Conservation (Non-Forested)	0.00
Total	9,611.29

Production	t/year
FFB Processed	258,825.18
CPO Produced	50838.14



	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	51030.18	0.20	0.00	0.00	0.00	0.00	51030.18
CO ₂ Emission from Fertilizer	12390.07	0.05	0.00	0.00	0.00	0.00	12390.07
N ₂ O Emission	9161.11	0.04	0.00	0.00	0.00	0.00	9161.11
Fuel Consumption	13636.34	0.05	0.00	0.00	0.00	0.00	13636.34
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crop Sequestration	-65791.74	-0.25	0.00	0.00	0.00	0.00	-65791.74
Sequestration in Conservation Area	-849.14	-0.00	0.00	0.00	0.00	0.00	-849.14
Total	19576.82	0.08	0.00	0.00	0.00	0.00	19576.82

**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	7215.40	0.03
Fuel Consumption	462.73	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Excess Electricity to Housing & Grid	-838.04	0.00
Sales of PKS	-5945.52	-0.02
Sales of EFB	0.00	0.00
Total	894.57	0.01

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Diverted to	0.00
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	0.00
Diverted to methane capture (Flaring)	5.58
Diverted to methane capture (electricity generation)	94.42

