

IBD

CERTIFICAÇÕES

CREDIBILITY & TRUST



RSPO Principles & Criteria (P&C) Public Summary Report

**Naturaceites, S.A. – Fray Bartolome
Fraty Bartolome, Franja Transversal Guatemala**

**Maria Jose Interiano
November 23 to 26, 2020**

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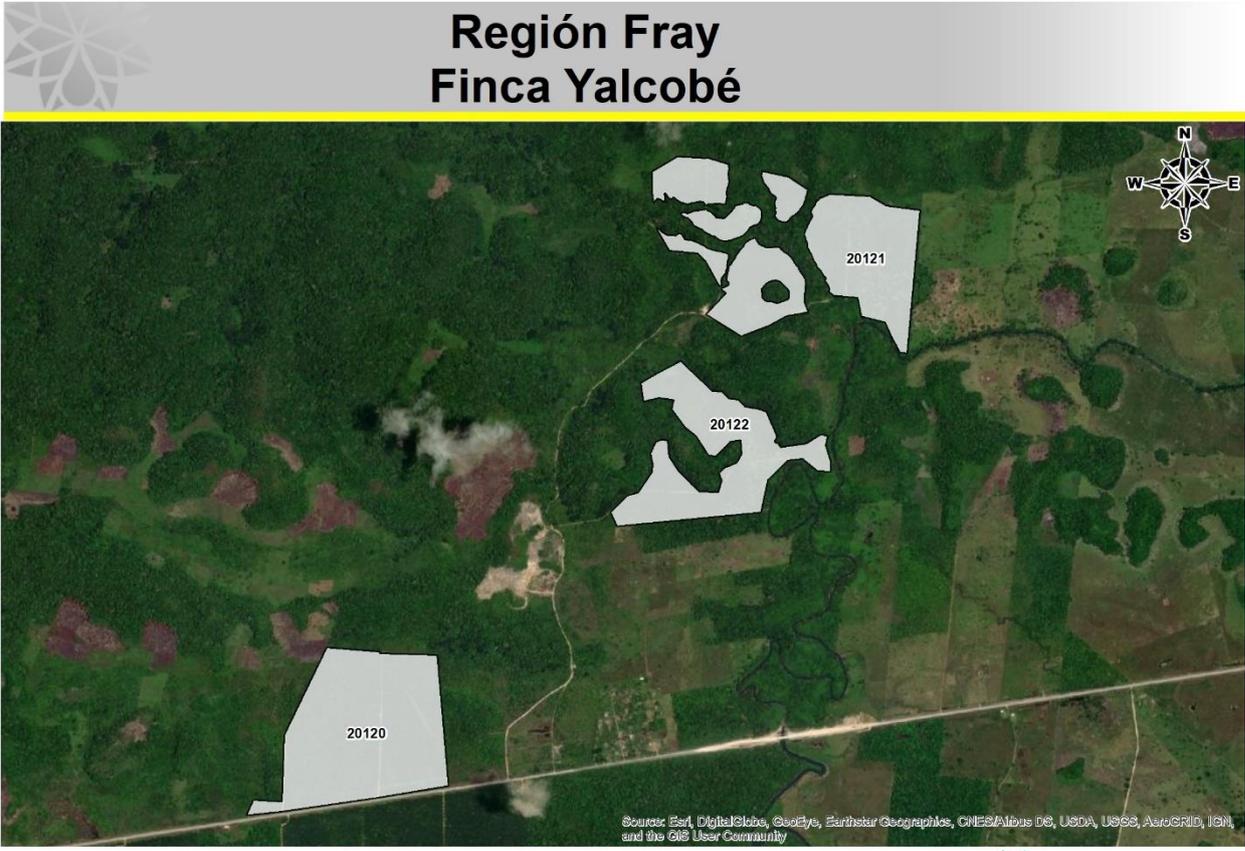
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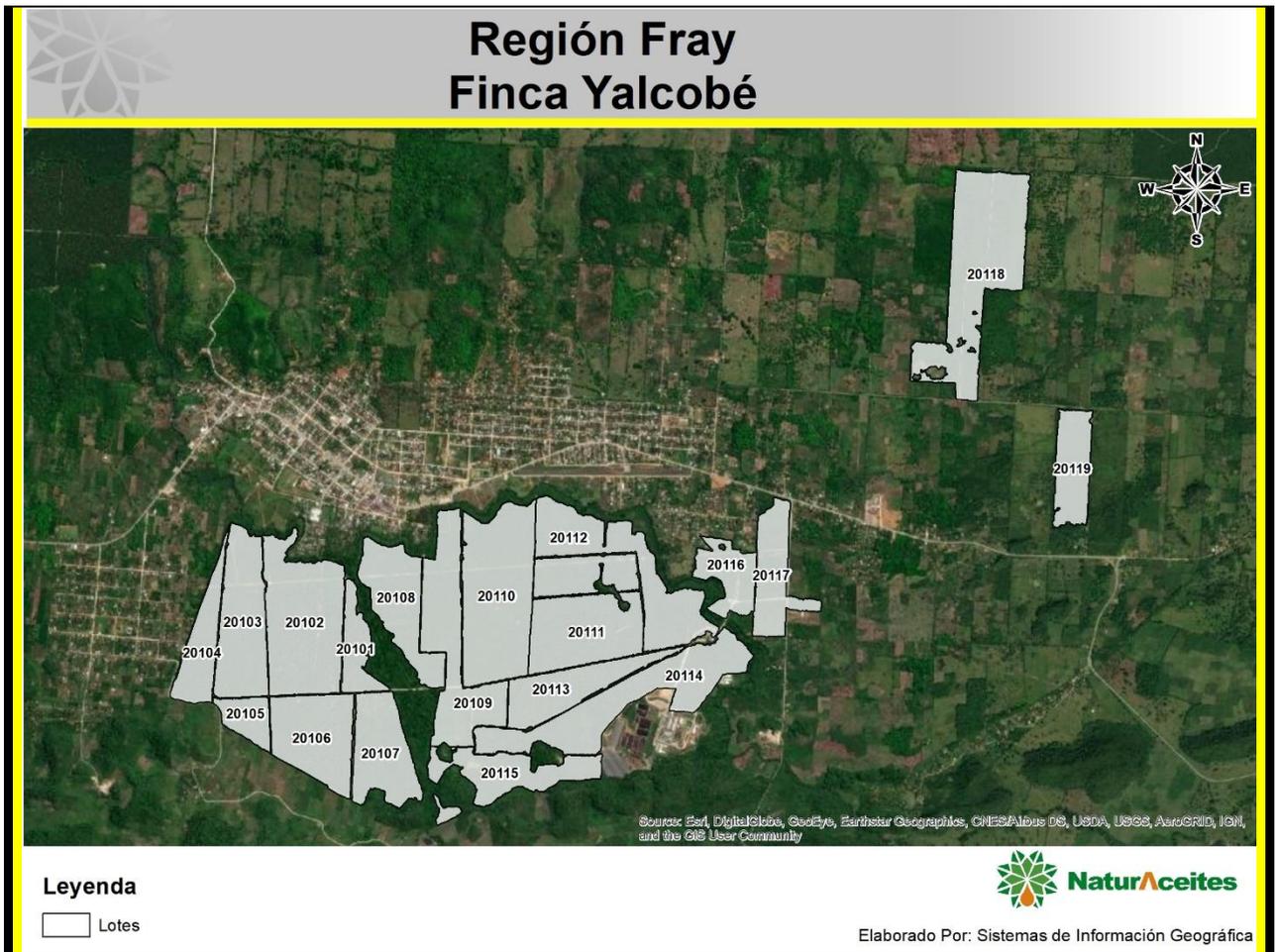
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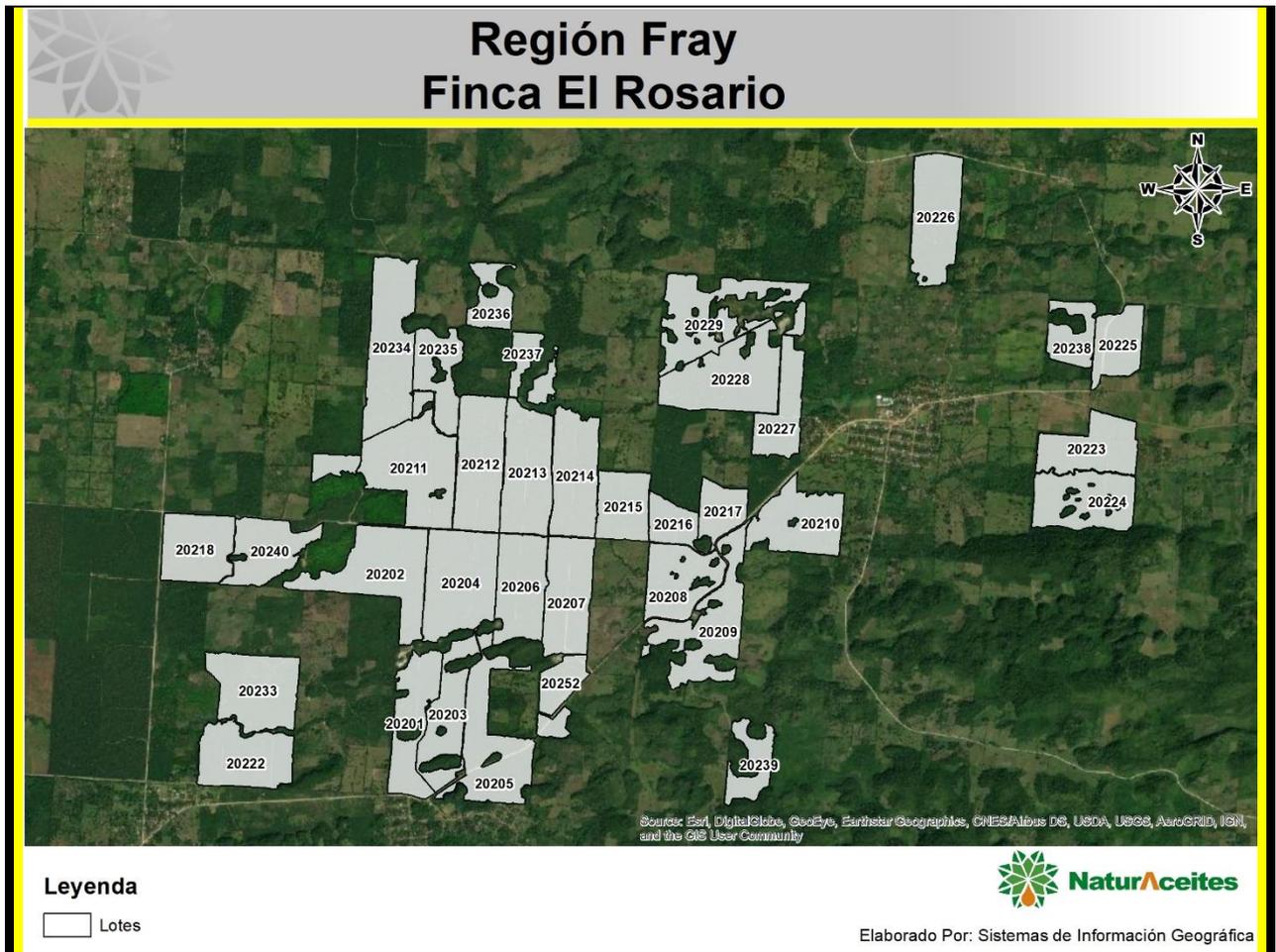
1. SCOPE OF THE CERTIFICATION AUDIT							
1.1 Normative references							
The Palm Oil Mill and the supply base was audited against the following documents:							
<input checked="" type="checkbox"/>	RSPO International Principles and Criteria (November, 2018 version)						
<input type="checkbox"/>	National Interpretation (approved version XX/20XX)						
<input checked="" type="checkbox"/>	RSPO Supply Chain Certification (June 2017 version)						
<input checked="" type="checkbox"/>	New Planting Procedures (November, 2015 version)						
<input checked="" type="checkbox"/>	RSPO Rules on Market Communications and Claims (January, 2019 version)						
1.2 Company and Contact Details							
Company name	Naturaceites, S.A.						
Business address	Fray Bartolomé, Franja Transversal del Norte, Guatemala						
Scope	Production and processing of CSPO, CSPKO and PK						
Products	CPO, PKO, PK						
Contact person	Werner Tanchez						
Telephone	+502 3024-1593						
E-mail	pablo.lopez@naturaceites.com						
Web site	www.naturaceites.com						
Other certifications held							
1.3 RSPO Membership Details							
RSPO membership number	1-0091-10-000-00						
Parent company as applicable	N/A						
1.4 Audit type							
Date of previous audit							
Date of this audit	November 23 to 26, 2020						
Main or ASA (1 to 4)	Main						
Date of next surveillance audit	Withing 12 months following the date of this audit						
1.5 Location of the Palm Oil Mill							
Palm Oil Mill (POM) Name	Location Address	Mill Capacity	GPS Reference				
		MT/Hour	Longitude	Latitude			
Fray Bartolome	Km. 394.5 Franja Transversal Norte, Fray Bartolome de las Casas, Alta Verapaz	120 TON	-89.845094	15.883564			
1.6 Palm Oil Mill Output and Approximate Tonnages Certified							
The 12 month output is the average over any 12 month period and the actual production for the 12 months from the date of certification will be included in the annual summary. These figures exclude any output product from non-certified suppliers.							
For the 12 month period ending November 2020 the mill received [392166,03] mt of FFB.							
<ul style="list-style-type: none"> The estimate for the last 12 months is applicable to Annual Surveillance Audits and is the Projection for the next 12 months from the previous audit. The actual production for the last 12 months is the audited quantity since the last audit. The projection for the next 12 months is given by the company. 							
FFB received and processed by the mill for the 12 months prior to this audit:		Mt RSPO Certified FFB:					
		Mt Conventional FFB:	392166,03				
FFB received on the previous 12 months, month by month:							
January:	20111,01	February:	9084,40	March:	10211,93	April:	12589,86
May:	27346,43	June:	40392,30	July:	42688,54	August:	49880,40
September:	53943,97	October:	60614,79	November:	38350,03	December:	26952,28
Last license year's certified volume CSPO and CSPK (MT) [State of IP or MB] (ASA audits).		Actual Production for last 12 months (MT) [State of IP or MB]		New license year's certified volume CSPO and CSPK (MT) [MB]			
CSPO	CSPK	CSPO	CSPK	CSPO	CSPK		

N/A	N/A	N/A	N/A	44316	2900
Last license year's actual sold volume CSPO and CSPK (MT) [State of IP or MB]		Last license year's actual sold volume PO and PK under other schemes (MT)		Last license year's actual sold volume PO and PK conventional (where applicable) (MT)	
CSPO	CSPK	CSPO	CSPK	CSPO	CSPK
Notes: It's the first time to sell.					
1.7 General Description of Supply Base					
The company has 5 owned farms located in the province of Verapaz, Guatemala. Three associated growers are also part of the supply base.					
1.7.1 Location of the Supply Base					
Oil Palm Plantation (OPP)		Location Address		GPS Reference	
Name				Longitude	Latitude
Yalcobe		Fray Bartolome de las Casas, Alta Verapaz		-89.845094	15.883564
Rosario		Fray Bartolome de las Casas, Alta Verapaz		-89.761481	15.83059
El Canaleño		Raxhuha, Alta Verapaz		-89.994195	15.861110
Sacol		Fray Bartolome de las Casas, Alta Verapaz		-89.403950	15.854454
La Bacadilla		Fray Bartolome de las Casas, Alta Verapaz		-89.789620	15.883564
Miraflores		San Luis, Peten, Guatemala		-89.270084 W	15.929695 N
Andalucía		San Luis, Peten, Guatemala		-89.247958 W	15.96626 N
San Jose Laguna Blanca		San Luis, Peten, Guatemala		-89.234776 W	15.958648 N
1.7.2 Statistics of the Supply Base and Estimated Tonnes of FFB produced per year					
Name	Area of Oil Palm (Ha)		Estimated Tonnes FFB/Yr	Planting Years	Cycle (Years)
	Total	Production			
Yalcobe	736	736	18694,4	2008-2009	13
Rosario	1196	1196	30378,4	2008-2009-12	13
El Canaleño	1142,4	1142,4	28103,04	2009-2011-2012	12
Sacol	1693	1693	45711	2008-2009-2010-2011	13-12-11-10
La Bacadilla	988	988	25668,24	2009-2011-2012	12-10-9
Miraflores	771	694,41	1406	2011	10
Andalucía	419	382,66	787	2012	9
San Jose Laguna Blanca	299	293,41	609	2014	7
TOTAL	7244,4	7125,88	151357,08	-	-
1.7.3 Biodiversity (Total Conservation & HCV Area for the respective Supply Bases)					
Oil Palm Plantation		Biodiversity.(Total Conservation & HCV Area) Hectares.			
Name	Conservation	HCV	Comments		
El Canaleño	77				
Sacol	521	64,32	Special Protection Area (Cerro de Santa Cruz)		
TOTAL	598	64,32	-		
1.7.4 Total Certified Area (Total Certified Area corresponds to the sum of total Area of Oil Palm and the total Conservation Area)				7906,72	
1.7.5 Calculation of the Number of Production Units (N) to Sample for the Mill					
<p>$N = 0.8\sqrt{Y*Z}$, where "Y" is the number of units, with the result always to be rounded "up" to the next whole integer and Z is number defined by the risk factor. Where only a sample of the supply base is assessed, units not previously assessed, or assessed earlier in the certification program, are to be preferred over those more recently assessed. A 'risk level' shall be set at:</p> <p>Level 1 - low risk Level 2 - medium risk Level 3 - high risk</p> <p>Multiplier z is set as follows: Low risk = multiplier of 1 Medium risk = multiplier of 1.2 High risk = multiplier of 1.4.</p> <p>Factors to consider in the risk assessment are geographic locations and distance of estates, complexity of the labour force, landscape setting and presence of HCV or peat, complexity of supply sheds, number of communities and known conflicts, legality, etc.</p>					
For the Mill, how many units make up the production base?					

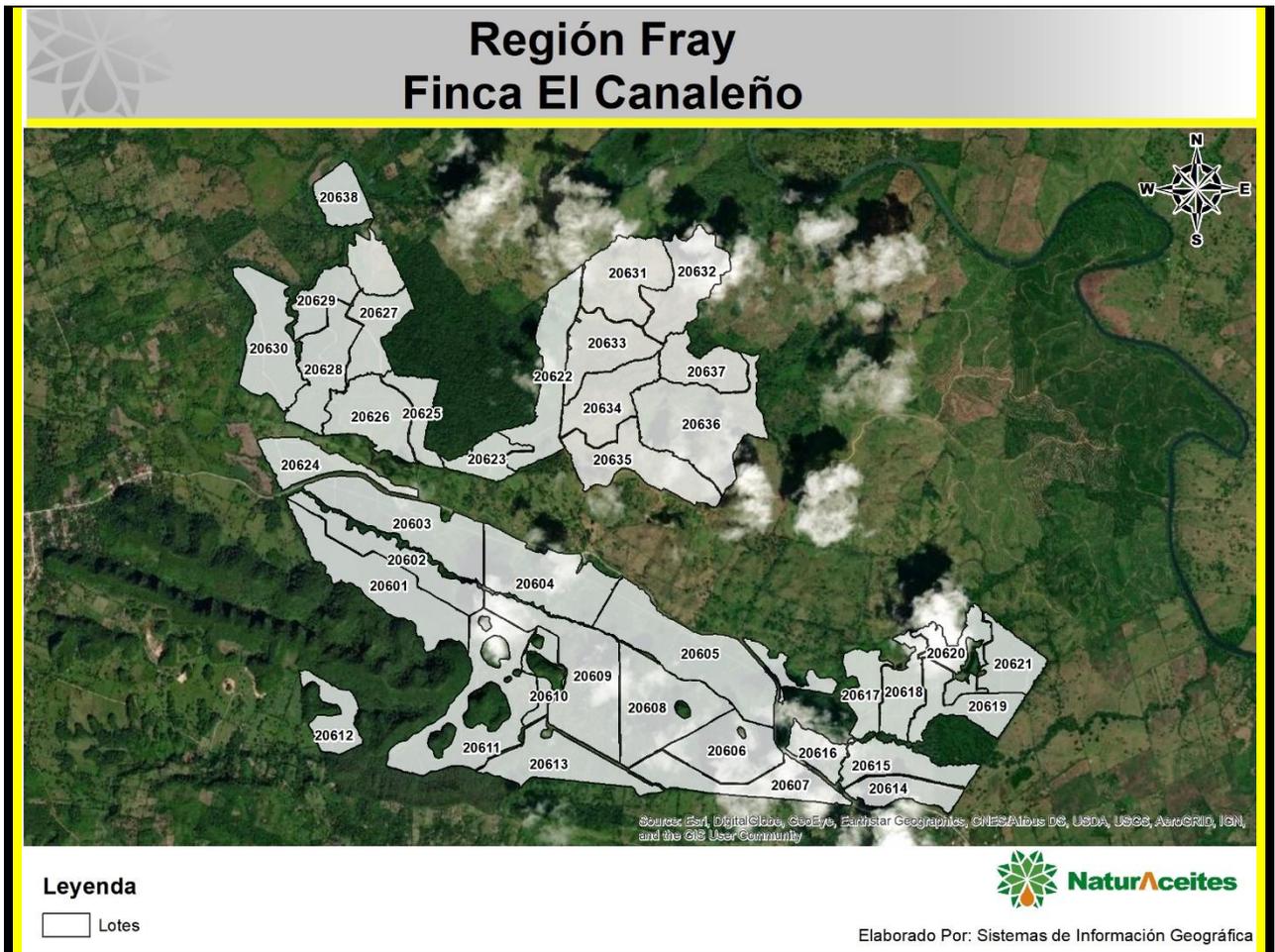
Owned estates (Y)	N = $0.8\sqrt{YxZ}$	Smallholders (Y)	N = $0.8\sqrt{YxZ}$		
5	N = $0.8\sqrt{5x1.2}$ = 2.14 eq 3	3	3		
Explanation as to the selection of estates sampled					
Farms to be visited were selected based on size, location and gender of the farm owner.					
Owned Oil palm plantation.	Operation	No of sample sites	No of Interviews	Comments.	
Yacolbe	Harvesting	1	5		
Sacol	Agrochemical Spray	2	4	The different field works were verified as: laundry, warehouse manager, in charge of application of agrochemicals.	
El Canaleño	Pruning	3	3		
Smallholder Oil palm plantation.	Operation	No of sample sites	No of Interviews	Comments.	
Miraflores	Different field works were verified as: laundry, warehouse manager, in charge of application of agrochemicals. Verification of the legal limits of the farms	4	5	fruit harvest, fruit peel collector, fruit collector, agrochemicals.	
Andalucía	Fresh Fruit Bunches Production	5	6	fruit harvest, fruit peel collector, fruit collector.	
The table below shows the oil palm plantations that were included in this audit, with the operations reviewed in the field, the number of sample sites within the plantation and the number of worker interviews. Comments are added as applicable.					
Oil palm plantation.	Associated or Owned Plantation	Operation	No of sample sites	No of Interviews	Comments.
Yacolbe		Harvesting	1	5	
Sacol		Agrochemical Spray	2	4	The different field works were verified as: laundry, warehouse manager, in charge of application of agrochemicals.
El Canaleño		Pruning	3	3	
1.7.6 Calculation of the Number of Sub Contractors to be sampled.					
N = $0.8\sqrt{Y}$, where "Y" is the number of contractors, with the result always to be rounded "up" to the next whole integer. Where only a sample of the sub-contractors not previously assessed, or assessed earlier in the certification program, are to be preferred over those more recently assessed.					
The table below shows the number of approved sub-contractors who may be contracted to be directly employed in the work of the certification unit. The number of sub-contractors actually contracted at the time of the audit is used to calculate the sample.					
Number of sub-contractors .					
Mill and workshops			Farms		
Approved:	0	Approved:	0		
On site during audit: Y	0	On site during audit: Y	0		

Number to audit: = 0 0.8√Y			Number to audit: = 0 0.8√Y		
Names	Activity	Audited	Names	Activity	Audited
N/A					
Explanation as to the selection of sub-contractors sampled:					
N/A					
1.8 Progress of associated Smallholders or Out-growers towards Compliance with relevant Standards - should be in accordance to the 3 year implementation plan					
The company has been certified with the Mass Balance model and has included 100% of its own plantations in this certification in addition to 3 associated producer farms. The company has a support program in good practices and sustainability for associated producers and will add year after year, associated producers to its certified supply base until reaching 100%					
1.9 Location Map for this Certification Unit					
Note: Individual maps of the group members are available from the co-operatives but it is not practical to reproduce them here. Each area of oil palm is individually managed as an integral part of a farm holding and the adjacent crops are all agricultural.					
 <h2 style="text-align: center;">Región Fray Finca Yalcobé</h2>					
<p style="text-align: center; font-size: small;">Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community</p>					
Leyenda <input type="checkbox"/> Lotes			 Elaborado Por: Sistemas de Información Geográfica		

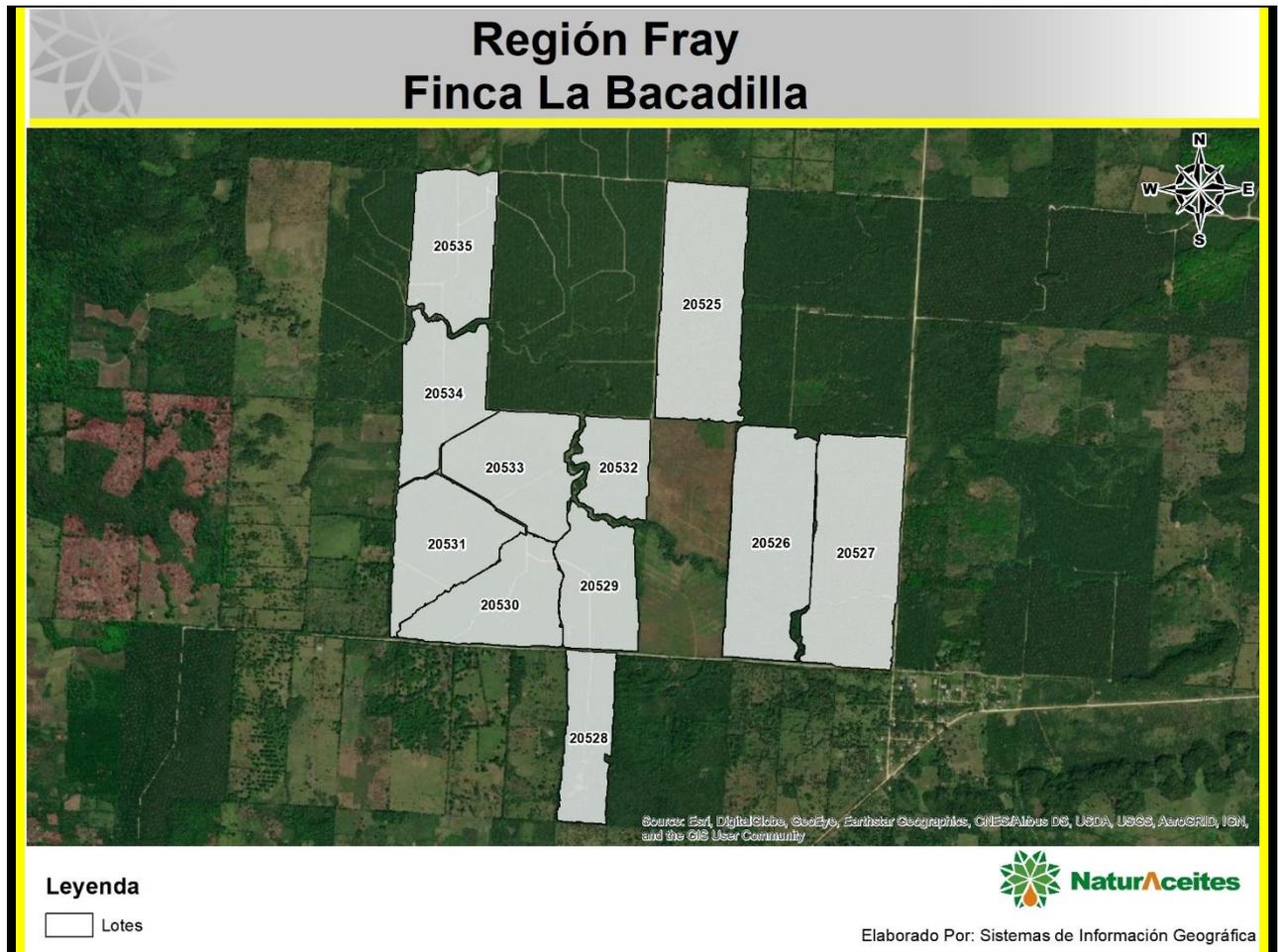


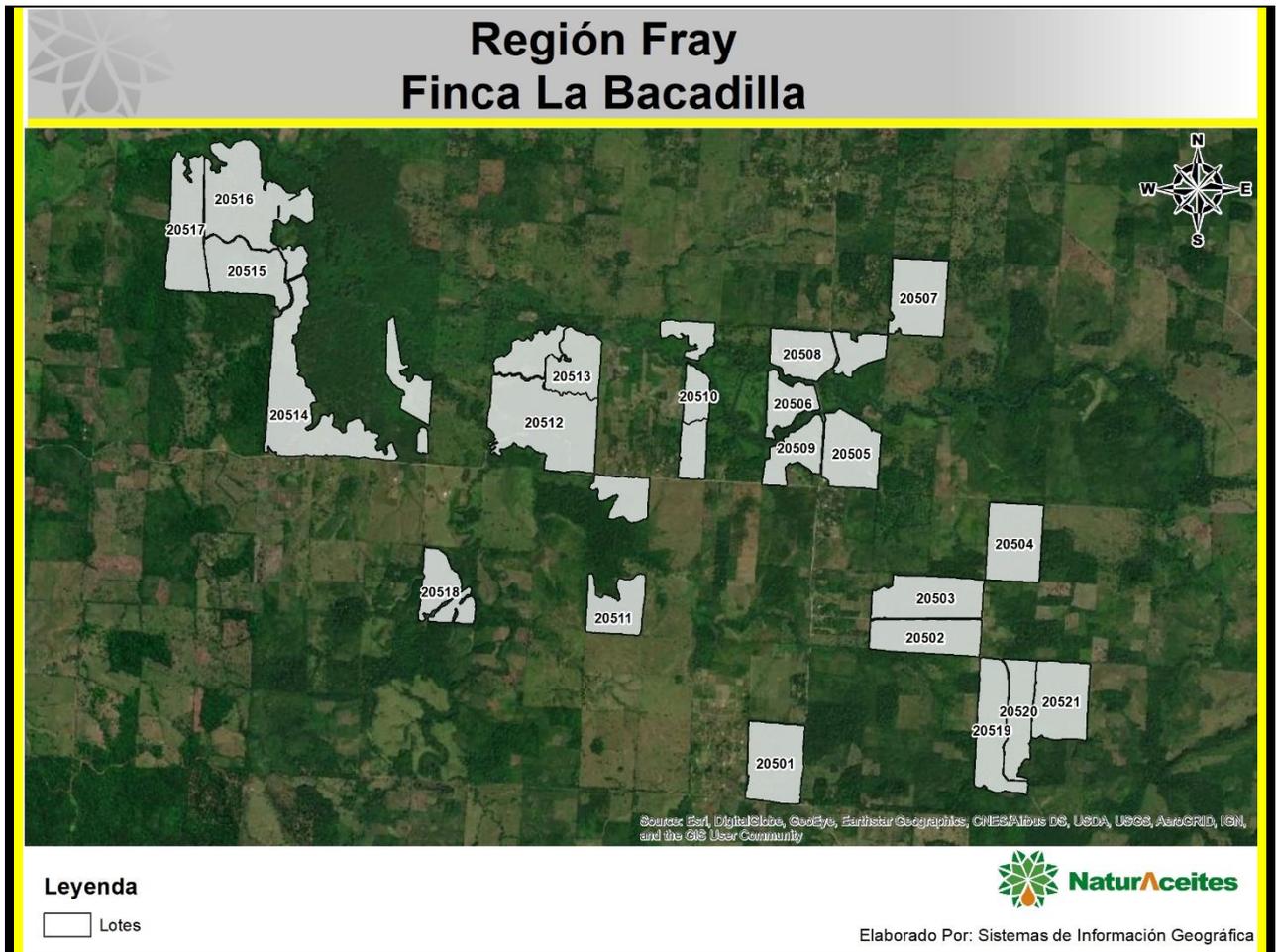


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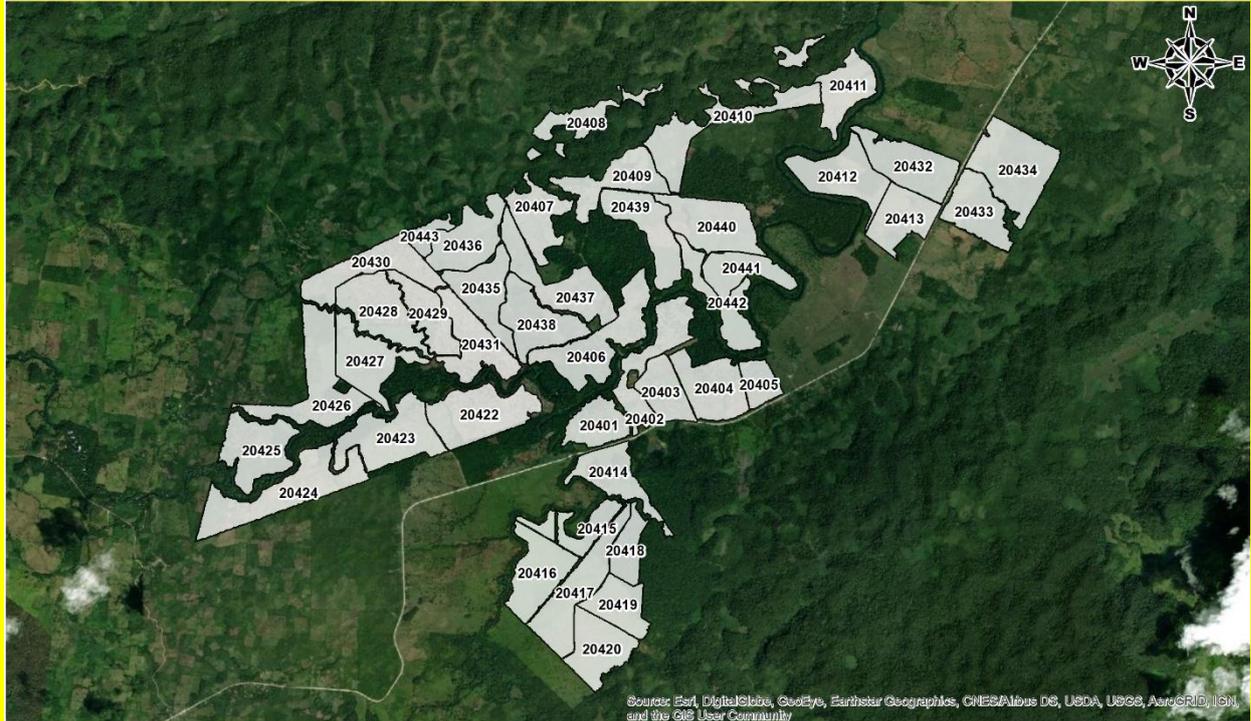


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Región Fray Finca Sacol



Leyenda

Lotes



Elaborado Por: Sistemas de Información Geográfica

1.10 Use of RSPO PalmGHG Calculator

The Lead Auditor confirms that data inputs and the use of RSPO PalmGHG Calculator Version 3.0.1 have been verified with the final summary of the net GHG emissions (tCO₂e/tCPO) figure



Yes



No

Justification:

The database was verified and it was confirmed that the input information for the calculator is correct and corresponding to the audit cycle.

State which calculations option was applied on the report:

- Option 3.1.2a: Use RSPO's default land cover classes, or
- Option 3.1.2b: Use existing National or Regional land cover classes, or

1.11 Summary of Net GHG Emissions

Emissions per Product	tCO ₂ e/tProduct	Land use	ha
CPO	-0.21	Oil Palm planted area	7,125.88
PK	-0.21		
PKO	-0.20		
PKE	-0.20		
Production	t/yr	Oil Palm planted on peat	0
FFB processed			
CPO Produced	44,316	Conservation (forested)	591

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Extraction	%		Conservation (non-forested)									
OER	24.25		0									
KER	4.35		Total	7,723.88								
1.12 Summary of Field Emissions and Sinks												
	Own Crop			Group			3 rd Party			Total		
	tCO ₂ e	tCO ₂ e/Ha	tCO ₂ e/FFB	tCO ₂ e	tCO ₂ e/Ha	tCO ₂ e/FFB	tCO ₂ e	tCO ₂ e/Ha	tCO ₂ e/FFB	tCO ₂ e	tCO ₂ e/Ha	tCO ₂ e/tFFB
Emissions												
Land Conversion	5,137.52	0.89	0.04	0.00	0.00	0.00	0.00	0.00	0.00	51,375.2	0.89	0.04
*CO ₂ Emissions from Fertilizer	11,073.90	1.92	0.08	0.00	0.00	0.00	0.00	0.00	0.00	11,073.90	1.92	0.08
**N ₂ O Emissions	7,948.60	1.38	0.06	0.00	0.00	0.00	0.00	0.00	0.00	7,948.60	1.38	0.06
Fuel Consumption	187.08	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	187.08	0.03	0.00
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sinks												
Crop Sequestration	-53,860.30	-9.36	-0.38	0.00	0.00	0.00	0.00	0.00	0.00	-53,860.30	-9.36	-0.38
Sequestration in conservation area	-3,531.00	-0.61	-0.02	0.00	0.00	0.00	0.00	0.00	0.00	-3,531.00	-0.61	-0.02
Total	-33,044.20	-5.74	-0.23	0.00	0.00	0.00	-58,111.53	0.00	0.00	-91,155.73	-5.74	-0.23
1.13 Summary of Mill Emissions and Credits												
	tCO ₂ e		tCo ₂ e/tFFB									
POME	67,189.88		0.17									
Fuel Consumption	177.19		0.00									
Grid Electricity Utilization	145.59		0.00									
Export of Excess Electricity to Housing & Grid	0.00		0.00									
Sales of PKS	0.00		0.00									
Sales of EFB	0.00		0.00									
Total	67,512.66		0.17									
1.14 Palm Oil Mill Effluent (POME) Treatment												
Divert to compost	82.5%		Divert to anaerobic digestion	17.5%								
1.15 Palm Oil Mill Effluent Diverted to Anaerobic Digestion:												
Divert to anaerobic pond	%	Divert to methane capture (flaring)	%	Divert to methane capture (electricity generation)	%							
PARTIAL CERTIFICATION												

The rules for partial certification allow organizations that have a majority holding in and / or management control of more than one autonomous company growing oil palm to certify individual management units and / or subsidiary companies subject to certain rules.			
2.1 Management Organization			
Item	Criteria	(Yes/No)	Description (if applicable)
2.1.1	Is the operation conducting a partial certification?	No	The company has all its own certified mills and plantations
2.2.2	Is any company of the group, member of the RSPO? Which one?	N/A	
2.2.3	Is there a clear relationship between the companies, where one company has the majority ownership or the management control of others?	N/A	
2.2.4	Is there a clear and achievable time-bound plan prepared and in place?	N/A	
2.2.5	Does the plan include all subsidiaries?	N/A	
2.2 Time-bound plan			
Description: N/A			
Initial (mention sites and years proposed for the certification):			
Alterations:			
Justifications:			
Acquisitions:			
2.3 Requirements for uncertified management units			
*IBD shall assess compliance with these rules at each assessment of any of the applicable management units. Assessment of compliance with requirements 4.5.4 (a) – (d) above by the IBD based on self-declarations only by the company, with no other supporting documentation, shall not be acceptable. Verification of compliance shall be based on the following approach:			
<ul style="list-style-type: none"> - A positive assurance statement is made, based upon self-assessment (i.e. internal audit) by the organization. This would require evidence of the self- assessment against each requirement; - Targeted stakeholder consultation, including consultation with the relevant NGO's will be carried out by IBD - Desktop study e.g. web check on relevant complaints - If necessary, IBD may decide on further stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements - For requirements 4.5.4 (a)-(d), the definition of major and minor non- compliance is stated in the RSPO P&C. For example, if a non-compliance against a major indicator in a non-certified management unit is identified, the current certification assessment cannot proceed to a successful conclusion unless that is actively addressed 			
Failure to address any outstanding non-compliances within uncertified unit(s) regarding 4.5.4 (a) – (d) may lead to certificate suspension(s) to the certified unit(s), in accordance with the provisions of these Certification Systems			
Item	(Yes/No)	Description (if applicable)	
List of uncertified units	N/A	The company has a list of its certified supply base, and conventional plantations.	
Positive assurance statement is made by the organization.	Yes		
Client has conducted a self-assessment or an internal audit	Yes		
Self-assessment or internal audit covers all mandatory requirements (parts (a) to (d) below) and covers all uncertified units	Yes		
a) No replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3. Any new plantings since January 1st 2010 shall comply with the RSPO New	N/A	The company is not developing New Plantations.	

Planting Procedure (NPP). For each new planting development, compliance with the NPP shall be verified by IBD		
b) Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 2.2, 6.4, 7.5 and 7.6	N/A	The company has the evidence of Land Tenure
c) Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 6.3	NO	
d) Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1	NO	
There is positive assurance statement produced by client based on the internal audit	NO	
of noncompliance		
Targeted stakeholder consultation including consultation with the relevant NGO's	YES	
Desktop study	YES	
Stakeholder consultation or field inspection, assessing the risk of any non-compliance with the requirements	YES	
Evaluation of noncompliances and certification possibility	YES	
New/Follow-up NCs for uncertified units, where applicable.	YES	
Certificate Suspension	NO	
2.4 Progress made on the time-bound plan		
Please report upon adherence or deviation:N/A		
2.5 Non-compliances on the partial certification rules		
N/A		
AUDIT PROCESS		
3.1 IBD - The Certification Body		
<p>IBD takes pride in being the largest certifier in Latin America and the only Brazilian certifier of organic products with accreditation through IFOAM (international market), ISO 17065 (European market regulation CE 889/07), Demeter (international market), USDA/NOP (North-American market), and SISORG (Brazilian market), making its certificate global.</p> <p>Located in Botucatu-SP, Brazil, IBD has been in operation since 1992. Initially focused exclusively on the certification of organic product, after 2004, IBD began including certification services in the social-environmental area through the Fair Trade, RSPO, SAN, UTZ, 4C and UEFT programs. Today, IBD certifies over 5,000 producers, covering an</p>		

area of approximately 520 thousand hectares in cultivation and 3 million hectares under wild harvest management, in more than 20 countries.

For more information regarding IBD, access www.ibd.com.br. RSPO Membership N°: 8-0090-08-000-00. RSPO accredited by ASI on November 4th, 2014, worldwide (accreditation code RSPO-ACC-020).

3.2 Audit Team and summary of auditor's CV.

Lead auditor	Pedro Cerrate Quality Management System Lead Auditor Course RSPO P&C Lead Auditor Course RSPO SCC Lead Auditor Course
Audit team	Maria José Interiorano RSPO P&C Lead Auditor Course Quality Management System Lead Auditor Course (IRCA) RSPO SCC Lead Auditor Course Brisa Robles RSPO P&C Lead Auditor Course RSPO SCC Lead Auditor Course ISO 9001 Lead auditor Course

3.3 Audit Methodology

3.3.1 Audit Agenda

Date	Time	Location	Program	Auditor(s)
23/11	6:30am	Aereopuerto	Traslado de Ciudad Guatemala a Fray Bartolomen	PC, BR, MI
23/11	9:00am	Oficina Plantaciones	Reunion de Apertura (Revisión Plan de Auditoria y Logistica de Auditoria en la Refineria)	PC, BR, MI
23/11	9:30am	Oficina Plantaciones	Revisión Documental , Entrevistas personal Admon RRHH, Certificaciones, Gerencias	PC, BR, MI
23/11	12:30	Almuerzo		
23/11	13:30	Oficina Plantaciones	Revisión Documental , Entrevistas personal Admon RRHH, Certificaciones, Gerencias	PC, BR, MI
23/11	17:00	Oficina Plantaciones	Reuniones Auditores	PC, BR, MI
Fin día 1				
24/11	7:00	Plantacion El Rosario	Visita de Campo, entrevistas, recorridos zonas riparias, reservas, recorrido de infraestructura.	PC
24/11	7:00	Plantacion El Canaleño	Visita de Campo, entrevistas, recorridos zonas riparias, reservas, recorrido de infraestructura.	MI
24/11	7:00	Plantacion Sacol	Visita de Campo, entrevistas, recorridos zonas riparias, reservas, recorrido de infraestructura.	BR
24/11	13:00	Almuerzo		
24/11	14:30	Salon Comunal	Reunion Stakeholders, se realizaran reuniones 1 a 1, simultaneas para poder cubrir la muestra.	PC, MI, BR
24/11	17:00	Fin día 2		
25/11	8:00	Plantacion Anda Lucia	Visita de Campo, entrevistas, recorridos zonas riparias, reservas, recorrido de infraestructura.	PC
25/11	8:00	Plantacion Miraflores	Visita de Campo, entrevistas, recorridos zonas riparias, reservas, recorrido de infraestructura.	MI
25/11	8:00	Plantacion San Jose Laguna Blanca	Visita de Campo, entrevistas, recorridos zonas riparias, reservas, recorrido de infraestructura.	MI
25/11	12:30	Almuerzo		
25/11	13:30	Oficina Plantaciones	Revisión Documental , Entrevistas personal Admon RRHH, Certificaciones, Gerencias	PC, BR, MI
25/11	17:00	Fin día 3		

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26/11	8:00	Planta Beneficio	Auditoria SCC	PC
26/11	8:00	Planta Beneficio	Recorrido Instalaciones, SYSO, POME, Entrevistas, Revision Documental	BR, MI
26/11	12:30	Almuerzo		
26/11	13:30	Planta Beneficio	Auditoria SCC	PC
26/11	13:30	Planta Beneficio	Recorrido Instalaciones, SYSO, POME, Entrevistas, Revision Documental	BR, MI
26/11	14:30	Oficinas	Reuniones Auditores	PC, BR, MI
26/11	15:00	Oficinas	Reunion de Cierre	PC, BR, MI
26/11	15:30	Fin día 4 / Retorno a Ciudad Guatemala		

3.3.2 List of stakeholders consulted prior to and during the audit.

*For certification and re-certification audits there shall be included a requirement to gather evidence from relevant stakeholders, designed to ensure that all relevant issues concerning compliance with the RSPO P&C are identified. Relevant stakeholders include but not limited to statutory bodies, indigenous peoples, local communities (including women representatives, displaced communities), workers and workers' organizations (including migrant workers), smallholders, and local and national NGOs. A summary of this evidence shall be incorporated into the public summary report of the certification assessment (see section 4.10.1 of this document).

The audit team shall review whether oil palm operations have been established in areas which were previously owned by other users and/or are subject to customary rights of local communities and indigenous peoples. If applicable, IBD shall consult directly with all of these parties to assess whether land transfers and/or land use agreements have been developed with their free, prior and informed consent and check compliance with the specific terms of such agreements.

Name	Category
Romeo Euler Pacay	Departmental Agrarian Commission
Ilse Welman	Departmental Agrarian Commission
Bernardo Villela	Presidential Dialogue Commission
Alejandra Pineda	Human Talent Boss
Emilio Ríos	Human Talent Manager
Carlos Garcia	Mill Manager
Werner Tanchez	Certification Manager
Oscar Gordillo	Agricultural Director
Luis Asturias	Raxhua COCODE President
Juan Davila	COCODE
Marvin Casanova	COCODE
Leticia Samayoa	School Teacher
Byron Perez	MARN
Jairo Grijalva	Farm Administrator
Carlos Xol Zeb	Harvester
Axel Caal	Harvester
Edson Lopez	Mill Operator
Esteban Yax	Mill Operator
Alexandre Paxtor	Mill Operator
Carlos Amperez	Mill Operator
Juan Coc	Harvester
David Bolaños	Mill Operator
Jose Escobar	School Teacher
Marvin Ruiz	MAGA
Federico Caal	Pruning
Mario Yaxcal	Pruning
Domingo Coc	Pruning
Ronsendo Barrios	Agrochemical
Julio Florentin	Agrochemical
Cesar Xol	Agrochemical
Martin Pop	Agrochemical
Guillermo Evertz	Certification
Oswaldo Morales	Certification
Angel Caal	Harvester
	YES/NO
	EVIDENCE

Evidence from relevant takeholders has been gathered? <i>Relevant stakeholders include but not limited to statutory bodies, indigenous peoples, local communities (including women representatives, displaced communities), workers and workers' organizations (including migrant workers), smallholders, and local and national NGOs.</i>	Yes	All The stakeholders around the company, that have an important impact are part of the stakeholder meeting
All relevant issues concerning compliance with RSPO P&C were identified?	Yes	The community members expressed that so far no complaints have been filed, since the immediate issues are not complaints, but require different support for improvement in different areas; for example: health, education and training.
Were the palm oils established in areas which were previously owned by other users and/or are subject to customary rights of local communities and indigenous peoples?	No	The company has established the plantations in private lands.
If the question above has been positive, did the audit team consult directly with all of those parties to assess whether land transfers and/or land use agreements have been developed with their free, prior and informed consent?	N/a	
For the above, is the specific terms of such agreements in compliance?	N/A	

3.3.3 Outline of how stakeholders consultation was managed.

Individual interviews with administrative and operative personnel were carried out, both of associated producers, as well as of the company's farms, in the interviews, they asked about training received, working conditions, relationship with the administration of the farm, fulfillment of contracts, knowledge about management of waste, also gave opportunity to express any concerns about the certification process which was being carried out.

On the other hand, a group interview was held, with representatives of community, the methodology consisted in asking them about the complaint procedure between community and company, which they said they knew, they also asked if they know to the person responsible for receiving such complaints, suggestions or complaints, to which they said they knew the social coordinators of the company, who have a presence in the different neighboring communities of the company, as well as consulting on the treatment that local workers receive in the company, they said they were satisfied; with respect to training, they said that they have received support in various training topics, as well as access to productive projects promoted by the company; Finally, I leave a space for them to express some concern about the company to which they said they were grateful for the various supports received, they announced that they hope to maintain the good relations with the company and continue to support the community, school and in the health area, they finally expressed that they hope that the mayor of the municipality will be more involved in the needs of the community.

3.3.4 Issues that arose during stakeholder consultation and company responses.

Subject raised	Company response and proposed action to be taken.	Audit team findings
Community members appreciate the support in motivational activities by the company, since they organize a sports championship.	Positive input. No actions required	A good relationship between company and communities.

Follow-up of issues or complaints that were raised previously.

Subject raised	Year it was raised	Company response and action taken.	Audit team findings
N/A			

AUDIT FINDINGS

4.1 Summary of findings.

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.

Summary of the findings for 1.1:

Findings:	Comments:	Compliance
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YES

They currently have a communication procedure with interested parties with the SOS-2020-01 code in which they describe the steps for communication, emphasizing point 4.1 on the documents that will be available to the public and the methodology that they will have to follow to request such information among which are mentioned:

- Sustainability and Human Rights Policies, and other public policies of the company
- Sustainability report and progress in this matter
- Results of the Complaints and Consultation Mechanisms
- Additional information that is agreed to share with the interested parties by mutual agreement
- Information on Occupational Health and Safety Plans
- Information on social impact assessments
- Among others.

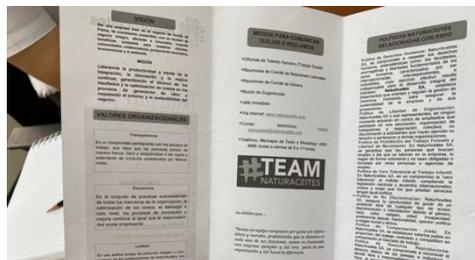
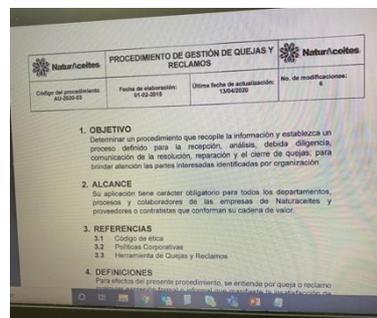
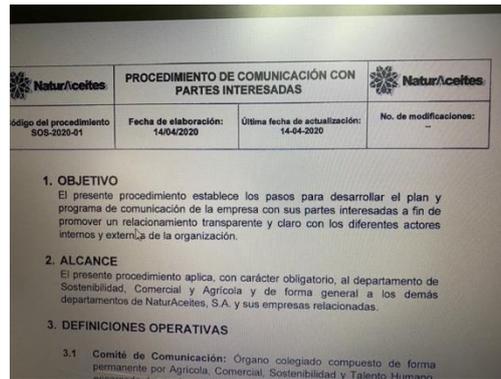
Yes, they have different communication mechanisms and platforms which have been made known to their interested parties in addition to having information on their website.

Yes, they have the Procedure for communication with interested parties (SOS-2020-01) Procedure for Receiving complaints and claims, analysis and resolution (PRO-GS-04) and a Community Information Program

Yes, the methodology is described in its procedure for Communication with interested parties and in the procedure for Receiving complaints and claims, analysis and resolution that are made through mass dissemination with printed support materials.

They have a list of interested parties, made up of community leaders, associated producers, COCODES, Institutions, and the government. It is made up of Name, Institution, position, Location, contact number, email. It is updated every 6 months, (March was the last update since the changes of community leaders are made at the beginning of the year)

They have a code and policy of ethics in which the company has defined corporate aspects and practices for all levels of the organization and interested parties, among which are mentioned:



LISTADO DE PARTES INTERESADAS, REGION FRAY 2020				
Nº	NOMBRE	INSTITUCION	UBICACIÓN	UBICACIÓN
1	Herminio Cusillo, COCIV	COCIV	Parícuti	
2	Esteban de La Cruz Laurencin	MAGA	Parícuti	
3	Edith Alberta Vargas	MSPAS	Parícuti A.V.	
4	Carlos Torres Reyes (CITA)	MUNICIPIO	Parícuti A.V.	
5	Ernesto Ramirez	MUNICIPALIDAD	Parícuti A.V.	
6	Edwanda Fuentes	Proveer	Parícuti A.V.	
7	Edylen Quej	Sociedad Civil	La Trinit A.V.	
8	Santiago Cruz	Curandero Empírico	Siguar Zarco	
9	Roger Sub	COCODE 200 NIVEL	Micho Region II, Parícuti, A.V.	
10	Alfonso Mesa	Comunitario	Comunidad Central	
11	Polando Tui	Comunitario	Siguar Limón, Ixtal	
12	Demetrio Cusi	Comunitario	Lujánbentchi	
13	Ricardo Bustamante	Productor Asociado	Parícuti	
14	Mariano Mesa Secretario Casa Siguar Zarco	Victimas Conflictos Armados	Siguar Zarco	
15	José Cárdenas	Comunitario	Aldea Siguar Zarco	
16	José Antonio Velázquez	Comunitario	Aldea Santagabito	
17	Enrique Jalil	Comité de Tierra	Cuernaqui	
18	Samuel Teyul	Lider Natural	Turicon Lima	
19	Cesar Páez	COCODE	Comunidad Ixtom	
20	Alfonso Cusi	COCODE	Comunidad Rancho Grande	
21	Victor Hugo Ito	COCODE	Comunidad Chichaque	
22	Santos Porfirio Cuz	MSPAS	Parícuti A.V.	
23	Dorcas Que	SIJAS	Parícuti A.V.	
24	Somera Ramirez	MSPAS	Aldea Telemán	

Conducta ética NaturAceites

Nuestro código de ética en NaturAceites es práctica, no son palabras, son acciones, las cuales nos distinguen en nuestro diario vivir. Nuestra ética va más allá de nuestro comportamiento en la empresa, impacta nuestra vida familiar, como parte de nuestra conducta diaria. Consideramos que la ética es la vivencia práctica de nuestros principios, políticas y valores.

Nuestra conducta tiene que ver con la forma en que nos relacionamos con las demás personas, sean parte de nuestra empresa, de nuestra familia, comunidad, etc. La forma en que nos dirigimos hacia los demás, establece nuestra imagen y concepto que tendrán las personas de

<ul style="list-style-type: none"> - Confidentiality - Security of the information - Public Communications - Conflict of interests - Gifts and Gifts - Bribes - Internal conduct - Ideology - Occupational health - Compliance with Laws and Regulations - Recruitment 		
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Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.

Summary of the findings for 1.2:

Findings:	Comments:	Compliance
<p>Yes, they have it defined in each of their operations, policies and in their values as a company</p> <p>They have implemented it through letters, emails, training and the mechanism has been efficient.</p>		<p>YES</p>

Principle 2: Operate Legally and Respect Rights.

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

Summary of the findings for 2.1:

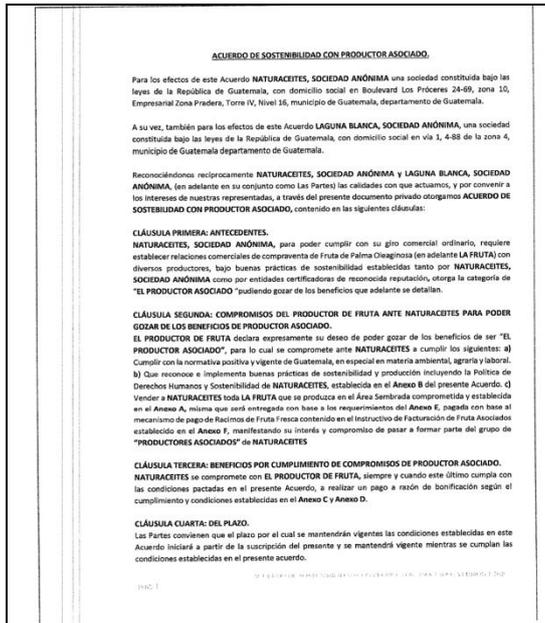
Findings:	Comments:	Compliance
<p>There is a Legal matrix code ML-SOST-01 V. 1, where a column called Documentation and Evidence of Compliance is identified, this details the compliance of each of the applicable articles of the different laws and regulations of Guatemala ; The compliance assessment is carried out by the technician Carlos Tobias.</p> <p>NOTE: These data is Corporate</p> <p>Naturaceites, S.A. It is subscribed to the service of information of National legal changes published in the Diario de Centroamerica, updates are received daily through the head of the Department of Sustainability.</p> <p>The page to which you have access can be accessed at the following link https://www.infile.com/app/</p>		<p>YES</p>

Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.

Summary of the findings for 2.2:

Findings:	Comments:	Compliance
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In the document Review, we saw 3 contractors as example, and we view that the documents has the requirements to compliance with the national and international Law.



Yes

Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.

Summary of the findings for 2.3:

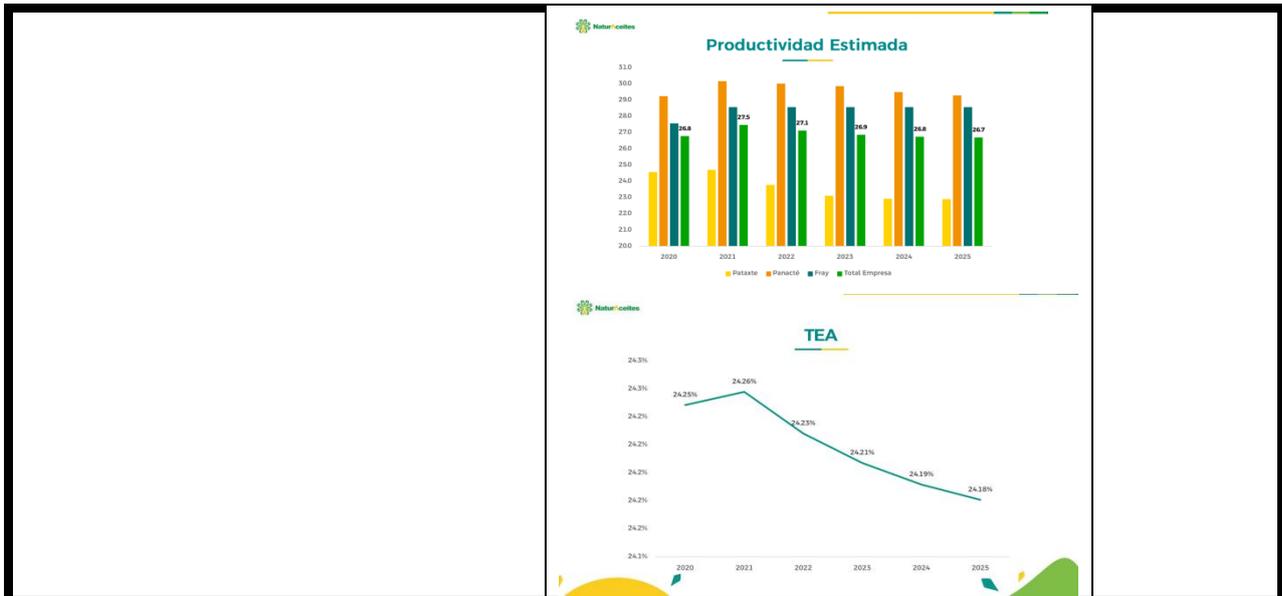
Findings:	Comments:	Compliance
The company has a supply base that has been identified with coordinates and visits have been made to the farms to verify that the source is correct and to verify that the legal requirements of the country are met, in addition to corroborating the land tenure. .		yes

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.

Summary of the findings for 3.1:

Findings:	Comments:	Compliance
<p>Naturaceites has a projection documento 2027 made in 2017 by Andres Klose (Financial Manager)</p> <p>The projections of the business plan are reviewed monthly at the meeting of the board and are considered as indicators of the TIR and EBITDA.</p> <p>The business plan was prepared corporately and the financial indicators are reviewed monthly and annually with the directors of Industry and Agriculture to make the necessary adjustments.</p>		yes



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.

Summary of the findings for 3.2:

Findings:	Comments:	Compliance
<p>The company has a Continuous Improvement Management plan, which contains lines of action that are based on the identification impacts of Environmental Diagnostics, HCV, GHG, EIS, and Good Agricultural Practices, these impacts are measured with improvement indicators seeking to reduce or make each of them more efficient.</p> <p>The improvement plan consists of reducing the total stoppage of production due to mechanical failures in the sterilization area since it will have a continuous and vertical system. The teams consist of the following: 2 Vertical sterilizers. 1 extraction press. 1 screen. 1 crusher. 1 remover. 1 walnut breaker With this, it is expected to improve the processing capacity from 23 to 45 ton /RFF/Hr</p> <p>The company has a plan to reduce the use of pesticides, code PLAN-AGR-01; where the main objective is to reduce the use of pesticides in crops per year by 5%</p>		Yes

Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.

Summary of the findings for 3.3:

Findings:	Comments:	Compliance
<p>The company has generated an Integrated Corporate Management system, seeking the uniformity of the Best Management Practices</p> <p>In the audit, a Master List of documents is presented, where 19 procedures from the warehouse, maintenance, production and PLC areas are evidenced.</p> <p>Likewise, there are 58 procedures in the agricultural area, which cover the work carried out at the cultivation level, the areas covered</p>		Yes

<p>are plant nutrition, agricultural research, plant health, agricultural laboratory, agricultural quality assurance and compost.</p> <p>The procedures presented cover all areas of the beneficiation plant such as production, storage, maintenance and planning, as well as the general agricultural area.</p> <p>SOPs for the benefit plant are authorized by the maintenance manager and approved by the plant manager; for agricultural SOPs, these are authorized by the agricultural manager.</p>		
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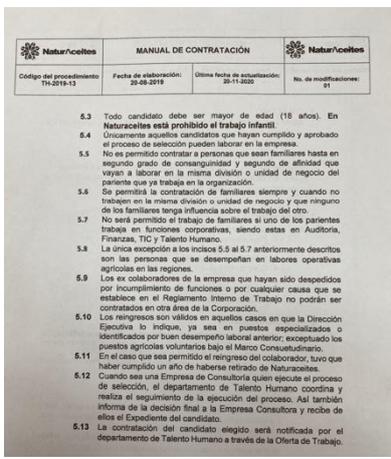
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.

Summary of the findings for 3.4:

Findings:	Comments:	Compliance
<p>The company is not currently in expansion and / or growth and is not developing plants</p> <p>There are plans and deeds of the property of each one of the farms owned by the company Naturaceites SA, as well as a procedure for demarcation and maintenance of boundaries, code IN-AGR-07, in which it is considered Objective Maintain the legal delimitation of the estates owned by Naturaceites SA registered in the Real Estate Registry, demonstrating them with plantation forms.</p> <p>There is also the Single Registry of the Company's Hiring that carried out a historical registry study of each of the farms and that corroborates the location of the respective boundaries and boundaries as established by the property registry.</p>		Yes

Criterion 3.5: A system for managing human resources is in place.

Summary of the findings for 3.5:

Findings:	Comments:	Compliance
<p>Through the Human Talent area, they have a hiring procedure (TH-2019-13) in which they aim to provide the organization with collaborators who meet the profile, skills and technical knowledge established in the job descriptor to achieve the best levels of efficiency and effectiveness in their performance.</p> <p>They have it clearly defined and established in their Labor Policy</p> <p>However, at the Rosario farm, during the plantation visit, in Chapia's work it was evident that 4 months ago an internal promotion process was carried out that did not follow the process established in the POE of human talent and that the square has not been made official, thus keeping the new person in a new position but without the conditions and benefits of the new position. "</p>		YES/NO

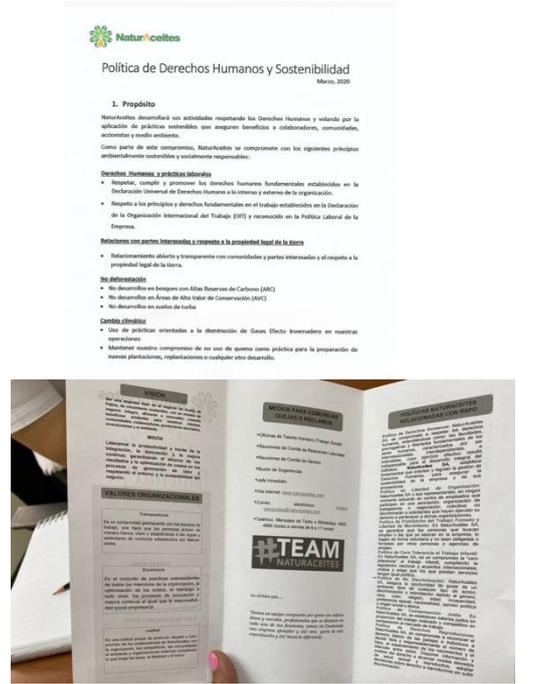
Yes, the company has a database where they have all the information on the hiring processes.		
Criterion 3.6: An occupational health and safety (H&S) plan is documented, effectively communicated and implemented.		
Summary of the findings for 3.6:		
Findings:	Comments:	Compliance
<p>Yes, they have a Corporate Occupational Health and Safety Policy in which they undertake to ensure the health, safety and well-being of their employees</p> <p>Yes, they carried out a risk assessment in all work areas identifying each rune in a Risk Matrix (FO-SSO-006) in which they are followed up and monitored with inspections and work order as appropriate.</p> <p>They have a Health and Safety Plan Health and Safety Plan for both the agricultural and industrial areas, and they also establish controls and measures in their risk matrix.</p> <p>"His health and safety plan was recently approved, and the update is still being socialized (July 17, 2020)</p> <p>During the tours of the own plantations and associated producer, it was evidenced that the company does not provide the personnel for the application of agrochemicals (boots) and in the risk matrix it has not been determined that it is an EPP; on the farm of the associated producer, it was evident that the respective evaluation of the cutters has not been carried out to determine whether or not they should use a helmet.</p> <p>"</p> <p>Yes, they carry out periodic evaluations, when one occurs they investigate the cause that caused it and carry out corrective and preventive measures to reduce recurrence</p> <p>Yes, they register accidents depending on their severity, they are notified both to the Health and Safety area and to Human Talent</p> <p>The Health and Safety area is in charge of giving training so that they know the risks to which they are exposed as well as they do it at the time of hiring (July 24, the hiring process was carried out)</p> <p>Yes, they socialize the risk matrix through trainings, workshops, drills, meetings</p> <p>Yes, they have it established in a general and specific way</p>	<p>Yes, they have a Corporate Occupational Health and Safety Policy in which they undertake to ensure the health, safety and well-being of their employees</p> <p>Yes, they carried out a risk assessment in all work areas identifying each rune in a Risk Matrix (FO-SSO-006) in which they are followed up and monitored with inspections and work order as appropriate.</p> <p>They have a Health and Safety Plan Health and Safety Plan for both the agricultural and industrial areas, and they also establish controls and measures in their risk matrix.</p> <p>"His health and safety plan was recently approved, and the update is still being socialized (July 17, 2020)</p> <p>During the tours of the own plantations and associated producer, it was evidenced that the company does not provide the personnel for the application of agrochemicals (boots) and in the risk matrix it has not been determined that it is an EPP; on the farm of the associated producer, it was evident that the respective evaluation of the cutters has not been carried out to determine whether or not they should use a helmet.</p> <p>"</p> <p>Yes, they carry out periodic evaluations, when one occurs they investigate the cause that caused it and carry out corrective and preventive measures to reduce recurrence</p> <p>Yes, they register accidents depending on their severity, they are notified both to the Health and Safety area and to Human Talent</p> <p>The Health and Safety area is in charge of giving training so that they know the risks to which they are exposed as well as they do it at the time of hiring (July 24, the hiring process was carried out)</p> <p>Yes, they socialize the risk matrix through trainings, workshops, drills, meetings</p> <p>Yes, they have it established in a general and specific way</p>	<p>YES/NO</p>
Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.		
Summary of the findings for 3.7:		
Findings:	Comments:	Compliance

<p>The company has an annual training program which includes its workforce and interested parties, the last one carried out to subcontractors was on first aid (July 8 and 9) and the use of PPE (July 23) Remotely reviewed lacks corroboration in physic</p> <p>The Human Talent team is responsible for the annual training plan</p> <p>The Trainings are focused on risk issues in terms of health and safety, herbicide or pesticide applications, they derive if they fail to comply In Farms for the washing of protective suits, they have a safety protocol in case of pregnant women, so as not to expose it.</p> <p>Attraction and selection of personnel, induction, internal promotion, training, accident and incident management, emergencies, referrals, hospital accents.</p> <p>Yes, the company has an attendance record, an evaluation and a record for each training</p> <p>The company trains the personnel in charge of CS, keeps records of the training provided</p>	 <p>Yes, the company has an attendance record, an evaluation and a record for each training</p> <p>The company trains the personnel in charge of CS, keeps records of the training provided</p>	<p>YES</p>
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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.

Summary of the findings for 4.1:

Findings:	Comments:	Compliance
<p>They have a Corporate Policy signed by the Director called "Human Rights and Sustainability Policy" "dated March 2020, in which they undertake to respect, comply with and promote the fundamental human rights established in the Universal Declaration of Human Rights to the internal and external of the organization.</p> <p>The Policy was approved in March 2020 due to the contingency of COVID-19 Internally and to interested parties, most of it was carried out through email, meetings, focus groups. (June 2020)</p> <p>The company has a series of corporate-level policies that aim to prevent violence, discrimination, respect for human rights, corruption, and harassment, among others. Therefore, the company declares that inside and outside its facilities, violence or chance is not promoted</p>		<p>YES</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.

Summary of the findings for 4.2:

Findings:	Comments:	Compliance
<p>They have defined a Complaints and Claims Management Procedure (AU-2020-03) which aims to "Determine a procedure that collects information and establishes a defined process for reception, analysis, due diligence, communication of resolution, repair and the closing of complaints; to provide attention to stakeholders identified by organization.</p>		<p>YES</p>
<p>Through Trainings, meetings, email, Web page, the last training given was for the agricultural area on July 2, 2020</p>		
<p>Yes, they have the Complaints and Claims Management Procedure (AU-2020-03) and the Q&R Verification Manual AU-2020-04 In the Procedure of Reception, Analysis and resolution of complaints and claims they have established a time of 15 days and it will depend on the magnitude putting all the interest so that it is solved in the fastest way Yes, they have the Complaints and Claims Management Procedure (AU-2020-03) and the Q&R Verification Manual AU-2020-04 Yes, once they have analyzed the complaint or claim, the response can be immediate or they must wait 15 days for the answer to be known.</p>		
<p>Yes, in the procedure of Reception, Analysis and Resolution of Complaints and Claims it is established in point 5.10</p>		

Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.		
Summary of the findings for 4.3:		
Findings:	Comments:	Compliance
There is a certificate of delivery with code REG-GS-004 in charge of the Social Management department where the place, municipality, time, date, description of what is delivered, person who receives and who delivers is placed	There is a certificate of delivery with code REG-GS-004 in charge of the Social Management department where the place, municipality, time, date, description of what is delivered, person who receives and who delivers is placed	YES
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.		
Summary of the findings for 4.4:		
Findings:	Comments:	Compliance
<p>In the procedure for the Property Registry Investigation of Naturaceites S.A (LEG-2019-04) they have established the entire legal process of land and the physical file of each of the properties is in charge of Legal Management</p> <p>There is a procedure for the Use of own land under Consent, Free, Prior and Informed with code LEG-2019-05. Its objective is to identify the means through which a good neighbor relationship is established with the communities of influence in the Naturaceites projects, in which the activities that the company carry out when land is used are made public. community and / or third parties and require a " Free, Prior and Informed Consent "</p> <p>The company has maps designed to scale where the limits of the corresponding lands can be appreciated</p> <p>All documentation, information, communication is done in Spanish and Q'eqchí, official languages of Guatemala.</p> <p>They have a list of interested parties, made up of community leaders, associated producers, COCODES, Institutions, and the government. It is satisfied with Name, Institution, position, Location, contact number, email. It is updated every 6 months, (March was the last update since the changes of community leaders are made at the beginning of the year)</p> <p>They have the FPIC study</p> <p>It was concluded that the participants DO agree with the development of the company's activities, so it is necessary to establish an impulse and mitigation that promotes community self-management programs in the area of environment, health, education and infrastructure.</p>	<p>In the procedure for the Property Registry Investigation of Naturaceites S.A (LEG-2019-04) they have established the entire legal process of land and the physical file of each of the properties is in charge of Legal Management</p> <p>There is a procedure for the Use of own land under Consent, Free, Prior and Informed with code LEG-2019-05. Its objective is to identify the means through which a good neighbor relationship is established with the communities of influence in the Naturaceites projects, in which the activities that the company carry out when land is used are made public. community and / or third parties and require a " Free, Prior and Informed Consent "</p> <p>The company has maps designed to scale where the limits of the corresponding lands can be appreciated</p> <p>All documentation, information, communication is done in Spanish and Q'eqchí, official languages of Guatemala.</p> <p>They have a list of interested parties, made up of community leaders, associated producers, COCODES, Institutions, and the government. It is satisfied with Name, Institution, position, Location, contact number, email. It is updated every 6 months, (March was the last update since the changes of community leaders are made at the beginning of the year)</p> <p>They have the FPIC study</p> <p>It was concluded that the participants DO agree with the development of the company's activities, so it is necessary to establish an impulse and mitigation that promotes community self-management programs in the area of environment, health, education and infrastructure.</p>	YES

<p>Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.</p>		
<p>Summary of the findings for 4.5:</p>		
Findings:	Comments:	Compliance
<p>They have a Procedure for the Delimitation and Maintenance of Legal Limits of Extraction Plant and Lagoons</p> <p>They do not have an FPIC as such, because their plantations are existing. The company has land tenure, all its plantations are private property and this has been verified through interest group meetings that were held.</p> <p>Yes, the evidence can be verified in the Social Impact Study. Workshops, Interviews, Surveys were carried out</p> <p>And the company declares through the EISA that with the analysis of the land tenure documentation, it was possible to verify that the activities of the company are carried out legally and have been acquired or leased in common agreement without any coercion. In the same way, through the process carried out, it was found that the activities of the company were not established on lands with community rights without consent nor have they displaced them.</p> <p>As a result of the process of dialogue and investigation, the legal tenure of the lands was satisfactorily verified and that they do not interfere with subsistence areas for the populations in the area of influence</p> <p>They do not have an FPIC as such, because their plantations are existing. The company has land tenure, all its plantations are private property and this has been verified through interest group meetings that were held.</p> <p>Surveys, Interviews, Workshops all the corresponding evidence is found in the Social Impact Study</p> <p>The company declares that they do not have New Plantations</p> <p>N / A</p>		<p>YES</p>
<p>Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.</p>		

Summary of the findings for 4.6:		
Findings:	Comments:	Compliance
<p>They have maps at appropriate scales that show that the entrepreneur does not have customary rights, and they also carried out participatory mapping in their Social Impact Study.</p> <p>There is no evidence of land disputes as the company proves that they are legal owners of the land. There is no evidence that there are customary rights but there is a procedure for the delimitation and maintenance of legal limits.</p> <p>According to the EISA (July 2020), carried out by the external company Green Development, no compensation is recognized since the company demonstrates that it carries out operations within the private property of the company</p> <p>Naturaceites has a Human Rights policy and its Code of Ethics and Conduct, in which it establishes the prohibition of discrimination and respect for the human rights of all its stakeholders.</p> <p>According to the EISA (July 2020), carried out by the external company Green Development, no compensation is recognized since the company demonstrates that it carries out operations within the private property of the company</p>	<p>They have maps at appropriate scales that show that the entrepreneur does not have customary rights, and they also carried out participatory mapping in their Social Impact Study.</p> <p>There is no evidence of land disputes as the company proves that they are legal owners of the land. There is no evidence that there are customary rights but there is a procedure for the delimitation and maintenance of legal limits.</p> <p>According to the EISA (July 2020), carried out by the external company Green Development, no compensation is recognized since the company demonstrates that it carries out operations within the private property of the company</p> <p>Naturaceites has a Human Rights policy and its Code of Ethics and Conduct, in which it establishes the prohibition of discrimination and respect for the human rights of all its stakeholders.</p> <p>According to the EISA (July 2020), carried out by the external company Green Development, no compensation is recognized since the company demonstrates that it carries out operations within the private property of the company</p>	YES
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.		
Summary of the findings for 4.7:		
Findings:	Comments:	Compliance
<p>According to the EISA (July 2020), carried out by the external company Green Development, no compensation is recognized since the company demonstrates that it carries out operations within the private property of the company</p> <p>According to the EISA (July 2020), carried out by the external company Green Development, no compensation is recognized since the company demonstrates that it carries out operations within the private property of the company</p> <p>According to the EISA (July 2020), carried out by the external company Green Development, no compensation is recognized since the company demonstrates that it carries out operations within the private property of the company</p>	<p>According to the EISA (July 2020), carried out by the external company Green Development, no compensation is recognized since the company demonstrates that it carries out operations within the private property of the company</p> <p>According to the EISA (July 2020), carried out by the external company Green Development, no compensation is recognized since the company demonstrates that it carries out operations within the private property of the company</p> <p>According to the EISA (July 2020), carried out by the external company Green Development, no compensation is recognized since the company demonstrates that it carries out operations within the private property of the company</p>	YES
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.		
Summary of the findings for 4.8:		
Findings:	Comments:	Compliance
		YES

<p>Naturaceites has the legal information of the ranches (owned and leased) and the extraction plant in digital format.</p> <p>In addition, there is a physical file where the corresponding documentation is located (deeds, rental contracts and maps of the units).</p> <p>It is declared that no compensation has been made in any acquisition. The person in charge of the administration of this documentation is the Management</p> <p>Naturaceites has the legal information of the ranches (owned and leased) and the extraction plant in digital format.</p> <p>In addition, there is a physical file where the corresponding documentation is located (deeds, rental contracts and maps of the units).</p> <p>It is declared that no compensation has been made in any acquisition. The person in charge of the administration of this documentation is the Management</p>	 <p>Naturaceites has the legal information of the ranches (owned and leased) and the extraction plant in digital format.</p> <p>In addition, there is a physical file where the corresponding documentation is located (deeds, rental contracts and maps of the units).</p> <p>It is declared that no compensation has been made in any acquisition. The person in charge of the administration of this documentation is the Management</p>	
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Principle 5: Support Smallholder Inclusion.

Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.

Summary of the findings for 5.1:

Findings:	Comments:	Compliance
<p>The payment receipt for Miraflores and Rancho Maya farms was validated, in which the date, farm code, company name, delivery to benefit, month of receipt, value of the oil, tons of RFF,% of dried fruit,% fruit is recorded. green,% rotten fruit,% long peduncle, value contracted with good quality, sustainability value, rspo certification award, premium value for quality, total value to pay.</p> <p>Representatives of farms of audited associated producers mention that payments are made in a timely manner according to the contract signed between both parties.</p> <p>The company registers a calibration certificate dated 06/04/2020, carried out by the Sipesa company, which is accredited to the Guatemalan Accreditation Office -OGA-.</p> <p>The calibration is carried out twice a year and is made available to the associated producers when they enter the scale of the beneficiation plants.</p> <p>The company has a complaint communication procedure for its associated producers, in which it is described that it may be reported through the following means: Associate producer extensionist Agricultural Manager The means of communication can be by means of the email consultayquejas@naturaceites.com, through the website and through the telephone number 502 4992 4866.</p>		<p>yes</p>

done for the entire company, place by place, to determine the area in which it is at the market level and they are coupled to a methodology that grows according to your skills and abilities

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).

Summary of the findings for 6.2:

Findings:	Comments:	Compliance
<p>Yes, they have employment contracts that contain details of working conditions in addition to corporate policies and a Labor Relations Committee, in the case of personnel working in the Naturaceites agricultural area through the COCODES to provide the same. job opportunities hold meetings whenever it is required to hire staff and have translators who are in charge of ensuring that staff understand their conditions</p> <p>For each employee they have a contract, which is given a file at the time of signing. The pay stubs describe the total income plus the corresponding deductions by law and those that employees have individually.</p> <p>They are recorded in the pay stubs of each employee</p> <p>The company does not have homes since most of the personnel who work live near their work area</p> <p>No, the staff agrees and agrees with what the company can offer them No, they have not acquired</p> <p>In the field, it was possible to verify that the collaborators take the food from their home to their workplace, the company provides them only hydration "They have sufficient evidence in which they show that the minimum wage is paid and in some cases they are above according to the work and the goal that the collaborator performs.</p> <p>The Human Resources department complies with the salaries established by law. "</p> <p>The activities both in the agricultural area and in the Processing Plant have been clearly identified. They have undetermined staff and temporary staff They have temporary workers who have a 3-6 month contract</p>	<p>Yes, they have employment contracts that contain details of working conditions in addition to corporate policies and a Labor Relations Committee, in the case of personnel working in the Naturaceites agricultural area through the COCODES to provide the same. job opportunities hold meetings whenever it is required to hire staff and have translators who are in charge of ensuring that staff understand their conditions</p> <p>For each employee they have a contract, which is given a file at the time of signing. The pay stubs describe the total income plus the corresponding deductions by law and those that employees have individually.</p> <p>They are recorded in the pay stubs of each employee</p> <p>The company does not have homes since most of the personnel who work live near their work area</p> <p>No, the staff agrees and agrees with what the company can offer them No, they have not acquired</p> <p>In the field, it was possible to verify that the collaborators take the food from their home to their workplace, the company provides them only hydration "They have sufficient evidence in which they show that the minimum wage is paid and in some cases they are above according to the work and the goal that the collaborator performs.</p> <p>The Human Resources department complies with the salaries established by law. "</p> <p>The activities both in the agricultural area and in the Processing Plant have been clearly identified. They have undetermined staff and temporary staff They have temporary workers who have a 3-6 month contract</p>	<p>YES</p>
<p>Criterion 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.</p>		
<p>Summary of the findings for 6.3:</p>		
Findings:	Comments:	Compliance

They have a Labor Policy approved in March 2020 in the Labor Environment section in the Freedom of Association point (We respect the freedom of workers and promote spaces for association and dialogue for the exchange of information and negotiation on aspects of mutual collective benefit and improvement of working conditions in an objective and transparent way

They hold periodic meetings and sign the corresponding minutes in the committee meetings that are held.

Formats are maintained where everything agreed between company and employee is verified



YES

Criterion 6.4: Children are not employed or exploited.
 Summary of the findings for 6.4:

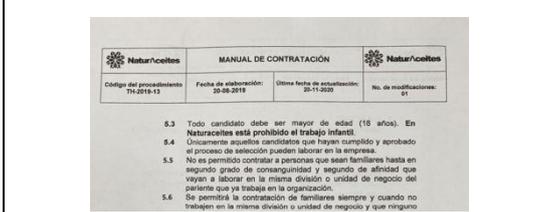
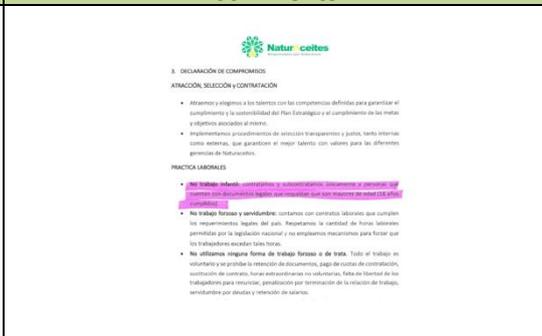
Findings:

They have a Labor Policy approved in March 2020 in which they establish in the Labor Practices section No Child Labor (We hire and subcontract only people who have legal documents that support that they are of legal age (18 years or over)

It is established in the approved Labor Policy that the approved age to start working is 18 years old and the necessary documentation is requested to support it.

Trainings are recorded where all company policies are exposed to all interested parties

Comments:



Trainings are recorded where all company policies are exposed to all interested parties

Compliance

YES

Criterion 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.
 Summary of the findings for 6.5:

Findings:

It has a Labor Policy approved in March 2020 in the Work Environment section "Harassment and Abuse" (We communicate and promote a policy to prohibit any form of harassment and violence, including sexual violence. We also communicate the reporting channels (which

Comments:



Compliance

YES

include mechanisms to respect anonymity) to report acts of harassment or abuse)

It is established in their labor policy in the section on Culture and Values "Reproductive Rights" (We respect the reproductive rights and reproductive health decisions of all the people who work in the company)

Naturaceites has a safety protocol in the case of pregnant women (collaborators) with code P-NAT-SS0-004. With the aim of guaranteeing and ensuring safe and healthy working conditions for women (collaborators) in a state of pregnancy or pregnancy and lactation.

It is communicated through training provided to all interested parties to the company

- **Igualdad, no discriminación, acoso o violencia:** Se declara a Naturaceites un espacio comprometido en contra de la discriminación en todas sus manifestaciones. Ya sea de origen étnico, de casta, nacionalidad, religión, discapacidad, género, orientación sexual, identidad de género, afiliación sindical, afiliación política o edad. Se respetan las diferencias individuales y se promueve la igualdad de oportunidades para el desarrollo de todo el personal. La Gerencia de Talento Humano es responsable de garantizar que, en los procesos de reclutamiento y selección de personal, así como de acceso a la carrera administrativa, se otorguen las mismas oportunidades, sin importar la diversidad sexual, género o diferencias étnico-raciales de las personas. El marco regulatorio y disciplinario que permita corregir conductas que atenten contra la aplicación de la presente política se define en el Código de Ética de la organización.
- **Derechos Reproductivos:** respaldamos el derecho reproductivo y las decisiones de salud reproductiva de todas las personas que laboran en la compañía.



Naturaceites has a safety protocol in the case of pregnant women (collaborators) with code P-NAT-SS0-004. With the aim of guaranteeing and ensuring safe and healthy working conditions for women (collaborators) in a state of pregnancy or pregnancy and lactation.

It is communicated through training provided to all interested parties to the company

Criterion 6.6: No forms of forced or trafficked labour are used.

Summary of the findings for 6.6:

Findings:	Comments:	Compliance								
<p>The company has a labor policy, which prohibits under any circumstance any type of forced labor or human trafficking, committing ourselves that all the collaborators who work in the company are committing ourselves that all the collaborators who work in the company are respected and have a dignified treatment, as well as to respect the contracts agreed individually and / or collectively, and all working conditions in compliance with the provisions of the Federal Labor Law</p> <p>They have an annex I procedure, Eventual Agricultural Recruitment and Hiring with Code PR-TH001 Annex 1 in which they describe the entire process or methodology for those collaborators who will be hired temporarily</p>	<ul style="list-style-type: none"> • No trabajo forzoso y servidumbre: contamos con contratos laborales que cumplen los requerimientos legales del país. Respetamos la cantidad de horas laborales permitidas por la legislación nacional y no empleamos mecanismos para forzar que los trabajadores excedan tales horas. • No utilizamos ninguna forma de trabajo forzoso o de trata. Todo el trabajo es voluntario y se prohíbe la retención de documentos, pago de cuotas de contratación, sustitución de contrato, horas extraordinarias no voluntarias, falta de libertad de los trabajadores para renunciar, penalización por terminación de la relación de trabajo, sendos por deudas y retención de salarios. • Contratación ética: nuestras contrataciones (hechas directamente por nosotros o a través de empresas terceras) de trabajadores o personas que solicitan empleo se hacen sin cargarles comisiones o costos por su contratación o actividades que realizarán. • No retención ilegal de documentos: no obligamos a solicitantes de empleo a proporcionar un pago o garantía como condición para ser empleados. No retenemos  <table border="1" data-bbox="877 1344 1141 1388"> <tr> <td>Logo</td> <td>Procedimiento anexo 1, reclutamiento y contratación agrícola eventual</td> <td>Código: PR-TH001 Anexo 1</td> <td>Versión: 02</td> </tr> <tr> <td></td> <td></td> <td>Página: 1 de 6</td> <td>Vigente desde: 01/06/2017</td> </tr> </table> <p>1. Políticas y Normas:</p> <ol style="list-style-type: none"> El proceso de Reclutamiento y Contratación debe realizarse con todos los colaboradores temporales que ingresan a trabajar en las distintas áreas de la región siempre y cuando sean para efectuar labores agrícolas, solo en las contrataciones eventuales que serán efectuadas por Talento Humano a través de personas designadas. Únicamente aquellos candidatos que hayan cumplido y presentado el proceso de admisión y contratación, con base a sus habilidades y capacidades requeridas por el puesto, pueden laborar en las distintas áreas de la empresa. Talento Humano, es el único que puede reclutar y admitir la contratación de personal agrícola, siempre de la selección de los mejores candidatos de parte del área agrícola. Por lo tanto, ningún administrador, coordinador o supervisor está autorizado para realizar contrataciones agrícolas temporales o eventuales. Para la contratación deberá considerarse los siguientes aspectos: <ul style="list-style-type: none"> • Acuerdos de reclutamiento de personal y sistemas de contratación previamente establecidos con COCOPE y líderes comunitarios, según región. • Especialización en el trabajo que las personas desempeñarán y las habilidades y capacidades propias requeridas por el puesto. • Número de personas que se controla por comunidades de influencia" (podrá ser equitativo para evitar preferencias por comunidad) y dando prioridad de oportunidades dentro de la misma. 	Logo	Procedimiento anexo 1, reclutamiento y contratación agrícola eventual	Código: PR-TH001 Anexo 1	Versión: 02			Página: 1 de 6	Vigente desde: 01/06/2017	<p>YES</p>
Logo	Procedimiento anexo 1, reclutamiento y contratación agrícola eventual	Código: PR-TH001 Anexo 1	Versión: 02							
		Página: 1 de 6	Vigente desde: 01/06/2017							

Criterion 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.

Summary of the findings for 6.7:

Findings:	Comments:	Compliance
<p>In the Job Manual they have defined the Occupational Health and Safety Analyst and the Head of Human Talent as the responsible persons</p> <p>A Tripartite health and safety committee is created, made up of personnel from different areas authorized by the Ministry of Labor, the meetings with agreements of the meetings are carried out in minutes, the last meeting was held on July 22, 2020</p>	<p>In the Job Manual they have defined the Occupational Health and Safety Analyst and the Head of Human Talent as the responsible persons</p> <p>A Tripartite health and safety committee is created, made up of personnel from different areas authorized by the Ministry of Labor, the meetings with agreements of the meetings are carried out in minutes, the last meeting was held on July 22, 2020</p>	<p>YES/NO</p>

<p>During the documentary review, in the minutes book of the OH&S committee it was identified that a fatal accident, when verifying what had happened, discrepancies were identified between what was written in the minutes and the investigation carried out at the accident site.</p> <p>Yes, they establish it in minutes and each time they hold meetings they address the progress made in the same way, the concerns or topics of interest that arise</p> <p>Yes, at the moment the issue of greatest concern and responsibility is the issue of how to deal with the COVID-19 situation, mainly due to the panic that has been created in the population</p> <p>They have a Procedure for the Management of Incidents / Accidents with the code PR-SSO-004 in which they describe all the measures to be taken to manage all those accidents or incidents that may occur in the company</p> <p>Yes, they cover it in several procedures in addition to having it identified in their Occupational Health and Safety Manual During the tour of the benefit plant, the person in charge of SYSO was consulted and coordinated with the process of a drill and the time in which an evacuation should be carried out; However, during the tour the alarms were activated and after 19 minutes it was not possible to determine if the entire person had been evacuated, the coordination between the emergency points was not possible; All personnel were not evacuated because the process determines that the risk areas remain inside, but this part of the process was not reported to the auditors.</p> <p>There are not enough alarms; the emergency alarm was not heard at the weighing office and they proceeded to evacuate until the person in charge of the weighing machine was notified.</p> <p>The company provides this PPE when entering work, signing the delivery of all equipment for each worker</p> <p>During the visit to the plantations of Naturaceites' own supply base, information was provided at the Finca El Rosario winery, which required steel-toed boots, a case and a harness to enter; At the time of requesting the EPP to enter, the winery informs that it does not have equipment for visits and that it had to be supplied at the processing plant; Due to the lack of PPE, it was not possible to enter; However, when checking with the other auditors, it is reported that the Sacol and El Canaleño wineries did not give this instruction and it was possible to enter without PPE. The company does not comply with ensuring the establishment of its procedures at all sites.</p> <p>In Finca Miraflores and Andalucia, during field trips, it was evidenced that the fertilization personnel do not use the PPE properly (the</p>	<p>During the documentary review, in the minutes book of the OH&S committee it was identified that a fatal accident, when verifying what had happened, discrepancies were identified between what was written in the minutes and the investigation carried out at the accident site.</p> <p>Yes, they establish it in minutes and each time they hold meetings they address the progress made in the same way, the concerns or topics of interest that arise</p> <p>Yes, at the moment the issue of greatest concern and responsibility is the issue of how to deal with the COVID-19 situation, mainly due to the panic that has been created in the population</p> <p>They have a Procedure for the Management of Incidents / Accidents with the code PR-SSO-004 in which they describe all the measures to be taken to manage all those accidents or incidents that may occur in the company</p> <p>Yes, they cover it in several procedures in addition to having it identified in their Occupational Health and Safety Manual During the tour of the benefit plant, the person in charge of SYSO was consulted and coordinated with the process of a drill and the time in which an evacuation should be carried out; However, during the tour the alarms were activated and after 19 minutes it was not possible to determine if the entire person had been evacuated, the coordination between the emergency points was not possible; All personnel were not evacuated because the process determines that the risk areas remain inside, but this part of the process was not reported to the auditors.</p> <p>There are not enough alarms; the emergency alarm was not heard at the weighing office and they proceeded to evacuate until the person in charge of the weighing machine was notified.</p> <p>The company provides this PPE when entering work, signing the delivery of all equipment for each worker</p> <p>During the visit to the plantations of Naturaceites' own supply base, information was provided at the Finca El Rosario winery, which required steel-toed boots, a case and a harness to enter; At the time of requesting the EPP to enter, the winery informs that it does not have equipment for visits and that it had to be supplied at the processing plant; Due to the lack of PPE, it was not possible to enter; However, when checking with the other auditors, it is reported that the Sacol and El Canaleño wineries did not give this instruction and it was possible to enter without PPE. The company does not comply with ensuring the establishment of its procedures at all sites.</p> <p>In Finca Miraflores and Andalucia, during field trips, it was evidenced that the fertilization personnel do not use the PPE properly (the pants are placed inside their boots) and that when transporting they mobilize with the PPE</p>	
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<p>pants are placed inside their boots) and that when transporting they mobilize with the PPE on their motorcycle causing with this cross contamination. In the harvesting work, it was evidenced that the cutters are mobilized by motorcycle carrying the Malaysian on their shoulders without a protector in the edge area, which generated an unsafe act when transported in this way by motorcycle. "</p> <p>All workers have a health service at the time of entering to work within the company</p> <p>If they have the procedure.</p>	<p>on their motorcycle causing with this cross contamination. In the harvesting work, it was evidenced that the cutters are mobilized by motorcycle carrying the Malaysian on their shoulders without a protector in the edge area, which generated an unsafe act when transported in this way by motorcycle. "</p> <p>All workers have a health service at the time of entering to work within the company</p> <p>If they have the procedure.</p>	
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Principle 7: Protect, Conserve and Enhance Ecosystems and The Environment.

Criterion 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.

Summary of the findings for 7.1:

Findings:	Comments:	Compliance
<p>Corporate Information</p> <p>It is evident that the company has a MIP 2020 plan, code COD: STA-SV-01, which aims to implement mechanisms that guarantee the integrated management of pests and diseases; Likewise, the scope is towards all the plantations of the company Naturaceites, S.A. and the person responsible for carrying out the processes is the Plant Health Manager.</p> <p>The IPM presented by the company identifies the different important pests for the crop, as well as the damage thresholds that they can cause, among the identified pests are the following:</p> <p>Opsiphanes Cassina Durrantia arcanella Euprosterina elaeasa Sibine fusca Parlagena bennetti Atta spp (arriera ant) Rhynchophorus palmarum</p> <p>For all of the above, their biology, damage, critical level, control and management, and the respective follow-up are identified, this includes the justification for the use of agrochemical products if necessary, associated occupational risks, environmental impacts.</p> <p>In the MIP matrix code COD: STA-SV-01 there is a control and management column for the different identified pests, in which the route to be taken when the identified pest occurs is described through steps.</p> <p>In the MIP matrix code COD: STA-SV-01 there is a control and management column for the different identified pests, in this the route to take when the identified pest occurs is described through steps; in step 5, the sowing of especially nectariferous weeds is described as part of the natural control.</p>	<p>The company in its improvement plan reports a plan to reduce the use of pesticides, code PLAN-AGR-01, which mentions the reduction of herbicide use and the increase in the use of nectariferous plants, which will help reduction in the use of pesticides, since the two practices mentioned above will lead to an increase in populations of beneficial insects that will help the biological control of pests, especially the control of arrowhead rot is expected.</p> <p>It also mentions that a 5% reduction in the use of pesticides is expected, likewise there is a comparative matrix of use in which it is shown that there has been a decrease in the use of different substances between 2018 and 2019, currently it is carrying statistics for 2020.</p> <p>It is not evidenced in the presented documentation that there have been prophylactic applications.</p> <p>In its improvement plan, the company reports a plan to reduce the use of pesticides, code PLAN-AGR-01, in which the reduction of the use of herbicides and other substances used to control pests and diseases is mentioned. In 2018, 2019 and 2020, in summary, a considerable reduction of the different substances used has been demonstrated, especially the insecticide Teflubenzuron, which in 2018 160 liters were used and in 2019 zero liters were reported.</p> <p>The company declares that it does not use fire in its plantations to control pests or diseases.</p>	<p>YES</p>

Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.

Summary of the findings for 7.2:

Findings:	Comments:	Compliance
<p>Corporate Information</p> <p>The company has a matrix called Agrochemicals Permitted, in which the name of the product, manufacturer, location of the safety data sheet, type, active ingredient, list of stockholm, list of</p>	<p>The company has a matrix called Agrochemicals Permitted, in which the name of the product, manufacturer, location of the safety data sheet, type, active ingredient, list of stockholm, list of rotterdam, WHO list and the justification</p>	<p>YES</p>

<p>rotterdam, WHO list and the technical justification are detailed. of each product listed, explaining where it is used and what it is used for.</p> <p>There are several procedures for the selection and application of agrochemical products, among them, monitoring and control of invasive pests, Herbicide applicator, which dictate the instructions to carry out each task with a specific objective.</p> <p>There is a matrix called Agroquímicos Permitidos, in which the products that are currently used are detailed.</p> <p>The procedure establishes that the application of agrochemicals will be the last option, there are already other measures such as the use of traps and beneficial insects as part of their control; Another example is the aerial application, since the criterion is that there is 50% of the farm with the presence of plague.</p>	<p>are detailed. Technique of each listed product, explaining where it is used and what it is used for.</p> <p>The use of paraquat is not evidenced in the documented records.</p> <p>The company trains its staff in handling agrochemicals, the training list in which 42 employees participated, dated June 2020, was evidenced.</p> <p>The same training and evaluation model was applied in the farms of the associated producers, evidence of lists and evaluations was presented to the staff of each farm.</p> <p>The company does not report aerial application, which for this purpose, has the procedure of Aerial Application of insecticides for pest control, code POE-STASV-04, whose objectives are:</p> <ol style="list-style-type: none"> 1. Have the capacity to respond to eventual emergencies to reduce pest populations. 2. Guarantee the quality of insecticide application, in the lots of the farms region of. 3. Minimize risks for people and the environment. <p>In it it is detailed that prior to an aerial application, the reason for which this type of application will be made, see JAA-01 format.</p> <p>Hire a licensed airline specialist company current environmental.</p> <p>According to article 139 subsection b of government agreement 377-90, the owners or managers of the farms whose pastures adjoin the sprinkling areas must be notified, at least forty-eight hours in advance, to remove their domestic animals or earned from them for the minimum time recommended on the label of the product to be applied.</p>	
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Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.

Summary of the findings for 7.3:

Findings:	Comments:	Compliance
<p>The company has a Waste Management Plan, code PL-SOST-01, version 03, which contains objectives, national regulations, classification, waste list, control formats, procedures, goals and activities.</p> <p>19 dangerous products and 21 non-dangerous products are listed.</p> <p>Among the hazardous waste are used wipe, electrodes, fluorescent lamps, burned oil, PPE, empty agrochemical containers, electronic equipment among others, especially those generated in dining rooms, processing plants, offices, compost heap and production area.</p> <p>On the other hand, within non-hazardous waste we find pet plastic, scrap metal, cardboard, plastic bags, paint containers, among others, which are generated in the processing plant, offices, compost heap and production area.</p> <p>The plan is available in offices and contains annexes of the waste records delivered to the legal entities that are authorized to manage them.</p>	<p>Within the Waste Management Plan, there is a matrix of goals and activities in which reduction indicators of between 25 and 50% reduction of paper and pet plastic waste are established respectively.</p> <p>There is evidence of waste delivery to the different authorized entities for the management of the different wastes that are generated throughout the process, for example:</p> <p>Fertilizer bag, paper, pet container, is sent to Recicladora, S.A.</p> <p>Bioinfectious clinical waste is sent to Ecotermino.</p>	<p>YES</p>

Criterion 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.

Summary of the findings for 7.4:

Findings:	Comments:	Compliance
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The company demonstrates that it has an Operational Procedure for Fertilization Management, identified with the code POE-STA-NV-08, in order to provide adequate fertilization to the crop in order to shorten the gap between actual production and potential of production provided by nutrition, as well as training the responsible personnel in the application of fertilizers for proper management of the same.

The procedure also includes the products to be used, batches, application dates, duration of the fertilization cycle, application method, which in this case is manual, fertilization supervision, as well as technical criteria for not fertilizing in case of equal or greater than 50 mm, as well as not fertilizing in case of weeds in the plant plate, and specifications for the distribution of the fertilizer according to the elements to be applied and the application criteria in palms located on slopes.

The company has 55 SOPs for agricultural practices, all of which are implemented by the agricultural department.

Soil sampling is carried out from each commercial lot in August and the foliar is carried out in February of each year; a sample is taken per hectare. Follow-up lots are sampled every 3 months.

On the other hand, the REG-STA-AC-10 evaluation format is available, accounting for palms and the elaboration of terraces with petioles and shaped leaves. Each of the criteria must be recorded in the corresponding box according to the result obtained at the end of the evaluation.

There is a procedure for measuring growth parameters and sampling of foliar soil and soil rachis, it is identified with the code POE-STA-NV-10, in which the soil sampling of each commercial lot is established in August and The foliar is carried out in February of each year; a sample is taken per hectare. The monitoring lots are sampled every 3 months; likewise, the materials and tools used to carry out the monitoring are identified and the electronic tool where the monitoring is carried out is described. information void.

Samples are carried out in Naturalab located in the Municipality of Fray Bartolome de las Casas, there is a historical database, where the results of the analyzes are entered, productivities, ages per lot, etc. are entered, to be able to formulate the annual program of fertilization.

The company presents the Compost Production Operational Procedure, identified with the code POE-STA-CA-02, version 02, which aims to compost empty bunches and effluents from the processing plant, as well as to substitute a proportion of fertilizer chemical by producing and applying high quality behavior.

There is an application schedule, Mr. Wilmer Caal is in charge of the application of fertilization, rootstock and ash for the Polochic region, which includes Panacte / Pataxte.

Some activities cited within the POE are described:

Reception of empty bunches

Registration of the unloading site of empty bunches, everything is registered with the scale weight when leaving the mill.

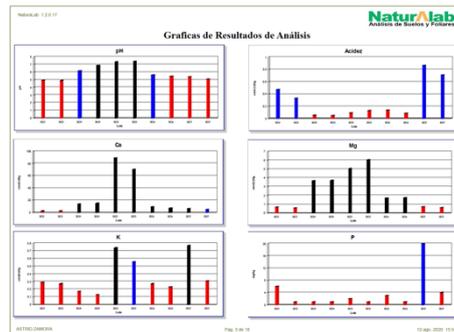
Effluent irrigation: it is established that the application of the effluent must be daily.

Turning compost: this is done mechanically, it also generates record

Calculation and record of compost moisture

Preparation of compost shipping records.

YES



INFORME DE RESULTADOS DE ANÁLISIS		Código	F-0-0087
NaturAlab Análisis de Suelos y Foliarés		versión	01
		Nº de Orden	- 30368 -

Informe de Resultados de Análisis	
Cliente: CTE_00212 NATURACEITES, S.A. Finca: 0305 El Rosario, 0306 La Bucadilla	Observaciones: SUELO LC FINCA EL ROSARIO Y LA BUCADILLA
Tipo de Muestra: Suelo Análisis: Completo Suelos	
No. de Muestras: - 03 -	
Fecha de Ingreso: 31 Jul 2020 Fecha de Análisis: 12 Aug 2020 Fecha de Emisión: 12 Aug 2020 Fecha Muestra: 30 Jul 2020	

Finca Valcode, Naturaceites, Fray Bartolomé de las Casas, Alta Verapaz
 info@naturacelab.com
 www.naturacelab.com
 14.000.0000

Criterion 7.5: Practices minimise and control erosion and degradation of soils.		
Summary of the findings for 7.5:		
Findings:	Comments:	Compliance
The company has an instruction manual for the protection and conservation of the soil, identified with the code IN-AGR-06, version 01, which aims to guarantee the correct sowing and conservation of soils in planting areas, it is also established that A topographic and altimetry study must be generated to determine the permissible percentage of sowing the palm crop, so the maps generated with said information can be seen.		yes
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.		
Summary of the findings for 7.6:		
Findings:	Comments:	Compliance
<p>The company has a series of maps to identify their topography and altimetry, so it can be seen that the farms in general have very few slopes, such is the case of Yacolbe farm which present a Quite low percentage of slope with respect to the rest of the farms that mostly have a flat topography.</p> <p>The maps presented by the company provide fairly accurate information on altitudes and slopes, so the ideal areas for planting are located, as well as sloping areas to adopt the necessary measures for soil conservation and for crop management.</p> <p>In the HCV and EIA study it can be confirmed that there is no fragile soil in the plantation areas.</p>	The company declares that it does not have new planting areas.	YES
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.		
Summary of the findings for 7.7:		
Findings:	Comments:	Compliance
The company has an analysis of peat soils, within which a bibliographic review was made regarding the soils of Guatemala taking into account what has been done by experts on the subject, as well as the conclusions of Government entities such as the Ministry of Agriculture, National Institute of Forests among others, in which they conclude that Guatemala does not have peat soils, here are some bibliographic citations: According to Simons 1959, for Guatemala there is no peat soil classification, therefore, no national regulations were established on this subject.	Likewise, the company has presented and declared to RSPO the RSPO Peat Inventory Template matrix, where it declares its planted area and where the peat depth does not exceed 0.20 mt.	YES

	Procedimiento operativo estándar de medición de parámetros de crecimiento y muestreo de suelo, foliar y raquis en Lotes de Comerciales	Código: POE-STAN-VY-10
		Versión: 01
		Página: 1 de 18
		Vigente desde: Marzo 2020
A. OBJETIVOS		
1. Monitorear el crecimiento, desarrollo y estado nutricional de la palma aceitera con la finalidad de generar el programa nutricional específico y detallado para las condiciones propias del sitio del cultivo.		
2. Obtener muestras foliares y de suelo para su respectivo análisis nutricional.		
B. RESPONSABLES		
1. Personal de campo (Permanente o Temporal)		
2. Coordinador de Nutrición Vegetal		
3. Gerente Servicios Técnicos Agrícolas Regional		
C. INFORMACIÓN TÉCNICA.		
1. Lotes Comerciales: Medición de parámetros y toma de muestras foliares y de suelos en la totalidad de lotes de una finca. La medición de parámetros de crecimiento corresponden en Febrero y Agosto; la toma de muestras foliares es únicamente en Febrero y toma de muestras de suelo en Agosto.		
2. Submuestras por Lote: Una submuestra es una palma por hectárea. Sin embargo, si el lote es menor de 10 hectáreas se tomarán 10 submuestras (palmas) como mínimo.		
3. Área y Toma de Sub-muestras de Suelo. El conjunto de sub-muestras debe tomarse en el área de goteo cuando ésta se sitúe a menos de 2 metros de distancia del estipe. Cuando el área de goteo sobrepasa los 2 metros de distancia del estipe la muestra tomará siempre a los 2 metros de distancia del estipe. Para asegurar la calidad de la muestra es indispensable colocar el suelo en el costal sin hacer contacto con las manos para evitar contaminación con sudoración u otras substancias.		
4. Código Palma Muestreo: Número correlativo de las palmas de muestreo en un lote precedido de las iniciales de la actividad (L.C).		
Revisado por:		Autorizado por:
Coordinador de Nutrición Vegetal		Gerente Regional Servicios Técnico agrícola

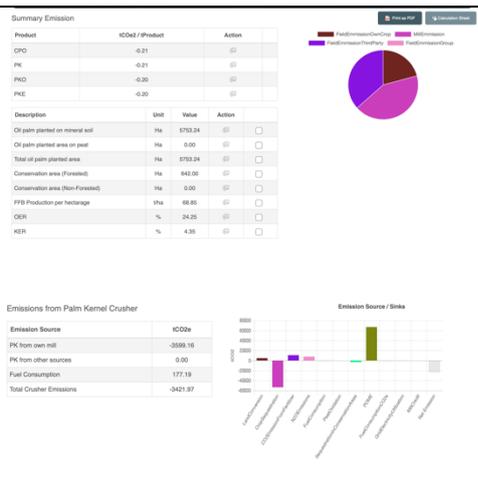
<p>According to the Ministry of Agriculture, Livestock and Food (MAGA) in 2000, I made an approximation to the taxonomy of soils in Guatemala, in which there is no reference to the location of peat soils. Institutional panel (FAO-MAGA-PAFG-INAB-IGN) in 2006, establishes a new approach and categorization of soils, according to this characterization, our plantations are in the classification of inceptisols and ultisols soils. The company has kept annual soil records, from the beginning to the present, in them it has been possible to determine that the plantations are located in areas where the organic matter layer does not exceed on average 20 centimeters, therefore, no It meets the conditions to be considered within the histosol classification as established in the publication "RSPO Organic & Peat Soil Classification".</p>		
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.		
Summary of the findings for 7.8:		
Findings:	Comments:	Compliance
<p>The company has a Water Management Plan, code IN-AGR-05, version 01, which aims to Promote efficient use and continuous availability of water sources, as well as Avoid negative impacts on other water users. watersheds.</p> <p>The goals of the program are:</p> <ol style="list-style-type: none"> 1. Do not restrict access to clean water. 2. Not contribute to the contamination of the water used by the communities. 3. Provide employees with adequate access to clean water. <p>The activities include conducting analysis of physicochemical parameters of water quality twice a year (surface water and drinking water), Identification of nearby water sources and within the plantation, Management and restoration of riparian areas. Delimitation of protection and non-intervention in these areas, such as no use of agrochemicals, no felling of trees (see management procedure for riparian areas), keep records in REG-AGR-05 format, Identification of water sources, good condition of labels and staff training.</p> <p>Pataxte beneficiation plant has a plan for the efficient use of water, code PL-PB-01, which aims to implement activities, strategies, and controls necessary to minimize the consumption of water resources and protect water sources, in order to preserve and guarantee its future availability in the activities of the company, complying with the legal parameters established in environmental regulations.</p> <p>The goal is to maintain the average consumption of 1.4m³ of water per ton of fruit.</p> <p>There is a historical record of water consumption per month per year, from 2017 to date, both per cubic meter and per mt³ / ton / RFF, which has remained between 1.00 to 1.20 in that period of time.</p>	<p>Fray Bartolome Mill has an efficient water use plan, code PL-PB-01, which aims to implement activities, strategies, and controls necessary to minimize the consumption of water resources and protect water sources in the same way , in order to preserve and guarantee its future availability in the activities of the company, complying with the legal parameters established in environmental regulations.</p> <p>Water distribution in Processing Plants STAGES OF THE PROCESS: The process of capture, distribution and final disposal, consists of the following stages: Capture: The water is captured through 1 mechanical well (well No. 3) Distribution: The water is extracted from a mechanical well to a filtering system to later be distributed to the boiler and turbine. Treatment of beneficiation plant effluents: The POME is conducted to the STARI industrial wastewater treatment system, after this treatment the water is reused to irrigate the plantation lots (see fertigation map Annex 1). The Biochemical Oxygen Demand - BOD values at the inlet and outlet of the system are 55,000 and 600mgO₂ / L respectively, monitoring twice / year. It is important to highlight that the final disposal of these waters complies with the parameters established in article 34, type I reuse for agricultural irrigation in general. The wastewater for domestic use generated from the toilets and offices is disposed of in treatment systems which are regularly maintained.</p> <p>The company has a Water Management Plan, code IN-AGR-05, version 01, which aims to Promote efficient use and continuous availability of water sources, as well as Avoid negative impacts on other water users. watersheds.</p> <p>Pataxte beneficiation plant has a plan for the efficient use of water, code PL-PB-01, which aims to implement activities, strategies, and controls necessary to minimize the consumption of water</p>	<p>YES</p>

	resources and protect water sources, in order to preserve and guarantee its future availability in the activities of the company, complying with the legal parameters established in environmental regulations. The goal is to maintain the average consumption of 1.4m ³ of water per ton of fruit. There is a historical record of water consumption per month per year, from 2017 to date, both per cubic meter and per mt ³ / ton / RFF, which has remained between 1.00 to 1.20 in that period of time.	
Criterion 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised.		
Summary of the findings for 7.9:		
Findings:	Comments:	Compliance
<p>The company has a Corporate Improvement Plan for the reduction of fossil fuels in the transport of fresh fruit and its derivatives, identified with the code PLAN-AGR-02.</p> <p>Naturaceites decided to invest in its own transportation, carrying out the plan to acquire units with models of diesel combustion engines with excellent performance in km / gls, in addition to this, a system for fuel control will be installed, both in dispatch pumps and in each operating unit, with the aim of improving the yields of km / gallon, reducing pollution in the environment due to hydrocarbon gas emissions.</p> <p>It is worth mentioning that with this investment, the units are used with double purpose, having the capacity to transport compost, rootstock, ash, fertilizer in combination with the transport of fruit, thus achieving a decrease in the number of units and therefore propitiates a decrease in the consumption of fuels, with this Naturaceites aims to improve its daily operational efficiency.</p> <p>The consumption of diesel in the beneficiation plant was presented, from July 2019 to June 2020, in which it is appreciated that the average consumption of diesel / ton RFF is 0.43 gls / tonRFF, taking into account this number, the company has considered the reduction goal of 5% for this year.</p> <p>The plan is monitored daily, since consumption is recorded from the diesel dispatch centers to daily consumption at the mill, which allows constant monitoring and its respective registration.</p>	There is no evidence of a plan for biogas, since 100% of the effluents are used for the manufacture of compost and another percentage for fertigation in the plantation.	YES
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.		
Summary of the findings for 7.10:		
Findings:	Comments:	Compliance
<p>The company records all its emission sources in the PalmGHG version 4 calculator, in which the generation of POME, fuel consumption, fertilizer emissions, and land conversion are detailed. It is evident that the POME is the index with the highest gas liberation with 19,627 tons; Another important item is the release of CO₂ from the fertilizer, which releases 5,397 tons, including third parties, this implies associated producers. On the other hand, the tool reports that the company and its associated producers sequester 36,730 tons of their crops, which leaves them carbon neutral, since they sequester more carbon in the plantations than the operation emits.</p> <p>The company has a plan for the reduction of fossil fuels, where a 5% reduction in consumption was</p>	The company has a List of Pollutant sources, code LIS-SOST-01, it is based on significant or important pollutants that according to the RSPO definition are considered all those chemical or biological substances that have a substantial adverse impact on water quality , air or soil, such as effluents, sewage and other wastewater, sediments, fertilizers, pesticides, fuels and oils, or air pollutants among others, in accordance with national regulations and international standards.	YES

established as a goal, this through good administration in the transport of RFF.

It is expected that at the end of the 2020 production cycle, a total quantification of the results of the reduction plans can be made, where it will be possible to check if the set goal was met.

It is expected that at the end of the 2020 production cycle, the total quantification of the results of the reduction plans can be carried out, where it will be possible to check if the goal set was met through the data that will be entered in the next measurement in the PalmGHG V.4.



Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.

Summary of the findings for 7.11:

Findings:	Comments:	Compliance
The company does not report new plantings, so it is not in the process of new plantings.	In addition, the company has a POE where it describes the steps that must be taken for an NPP if an expansion is necessary in the future, in this POE it declares the non-use of the fire for land preparation.	YES/NA

Criterion 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.

Summary of the findings for 7.12:

Findings:	Comments:	Compliance																																								
<p>The company has a LUC analysis carried out and presented to RSPO, with a total management area distributed as follows: Total area of the handling unit</p>  <p>1. Company Information Summary</p> <table border="1"> <tbody> <tr><td>Name of RPSO member</td><td>NaturAceites S.A.</td></tr> <tr><td>RPSO membership number</td><td>1-0091-10-000-00</td></tr> <tr><td>Date of joining RPSO</td><td>10/08/2010</td></tr> <tr><td>Date of first RPSO certification</td><td>27/07/2015</td></tr> <tr><td>Total number of certified management units</td><td>1</td></tr> <tr><td>Name of subsidiary/management unit</td><td>Outgrower - FTN</td></tr> <tr><td>Country of subsidiary/management unit</td><td>Guatemala</td></tr> <tr><td>Province and district of subsidiary/management unit</td><td>Petén</td></tr> <tr><td>Date of HCV assessment</td><td>NA</td></tr> <tr><td>Date of HCV report issue</td><td>30 August 2018</td></tr> <tr><td>Land clearing prior HCV assessment</td><td>Y</td></tr> <tr><td>Total area of management unit (ha)</td><td>1,499.10 Ha</td></tr> <tr><td>Total area of raw liability (ha)</td><td>1,495.46 ha</td></tr> <tr><td>Total area of conservation liability (ha)</td><td>38.26</td></tr> <tr><td>Method used for LUC Analysis</td><td>Supervised Classification</td></tr> <tr><td>Organization who conducted LUC Analysis</td><td>Juan José Santos Pérez</td></tr> <tr><td>Date when data completely was received</td><td>February 2020</td></tr> <tr><td>Kappa Accuracy assessment result (if applicable)</td><td>0.791 - 1</td></tr> <tr><td>Date when report was prepared</td><td>March 11, 2020</td></tr> <tr><td>Result of LUC Analysis methodology review</td><td>PASS</td></tr> </tbody> </table> <p>Non Conformity</p> <p>During the audit the date of preparation of the land at the time of starting the new plantation in the following farms is not clear Additionally is observed by means of satellite photos that the following ha of the plantation presented were planted without a NPP, these will be suspended for a period of 3 years with the commitment that the company must maintain the certification of these areas, without being able to commercialize or enter the FFB to the mill as certificates.</p> <p>Sanctioned lots</p>	Name of RPSO member	NaturAceites S.A.	RPSO membership number	1-0091-10-000-00	Date of joining RPSO	10/08/2010	Date of first RPSO certification	27/07/2015	Total number of certified management units	1	Name of subsidiary/management unit	Outgrower - FTN	Country of subsidiary/management unit	Guatemala	Province and district of subsidiary/management unit	Petén	Date of HCV assessment	NA	Date of HCV report issue	30 August 2018	Land clearing prior HCV assessment	Y	Total area of management unit (ha)	1,499.10 Ha	Total area of raw liability (ha)	1,495.46 ha	Total area of conservation liability (ha)	38.26	Method used for LUC Analysis	Supervised Classification	Organization who conducted LUC Analysis	Juan José Santos Pérez	Date when data completely was received	February 2020	Kappa Accuracy assessment result (if applicable)	0.791 - 1	Date when report was prepared	March 11, 2020	Result of LUC Analysis methodology review	PASS	<p>The bodies of water in the area have great ecological potential to function as biological corridors that connect all these areas. Hence the importance of conserving the riverbanks, and promoting their regeneration.</p> <p>According to the above, the activities carried out in the area must maintain a harmonious relationship with their surroundings, and guarantee not to affect these ecosystems to the detriment of their biological wealth.</p> <p>Yes, the company has its Compensation and Remediation process, The actions proposed in this are aimed at achieving the restoration of the Riparian Zones in a period of 15 years, during which time NaturAceites will be directly involved in the implementation of activities.</p> <p>Summary of the concept note Practices described below were documented in a Standard Operating Procedure.</p> <ol style="list-style-type: none"> Promote natural regeneration: Suspend the application of pesticides in riparian areas. Suspend fertilizer application of palms located within riparian areas. Stop weeding practices within riparian zones. Demarcate riparian areas: The palms in the limit of riparian areas will have a light blue mark, in order to help the field staff to easily identify them. Beginning from the third year, the border of riparian areas will be reinforced using extra floral nectaries, 	Yes/No
Name of RPSO member	NaturAceites S.A.																																									
RPSO membership number	1-0091-10-000-00																																									
Date of joining RPSO	10/08/2010																																									
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Result of LUC Analysis methodology review	PASS																																									

Propiedad	Región	Finca	Área			Variedad	Densidad	Proyecto	Lote	
			Silva	Nea	Nea Inicial					Palmas
Naturacebos	Play	El Canaño	37.73	28.83	35.78	5.285	Nigeria	143	2012	20631
Naturacebos	Play	El Canaño	34.09	33.21	34.09	4.749	Nigeria	143	2012	20632
Naturacebos	Play	El Canaño	28.38	28.89	28.73	4.017	Nigeria	143	2012	20633
Naturacebos	Play	El Canaño	30.69	30.69	30.69	4.368	Nigeria	143	2012	20634
Naturacebos	Play	El Canaño	38.03	37.64	38.03	5.383	Nigeria	143	2012	20635
Naturacebos	Play	El Canaño	65.89	58.35	47.17	8.344	Nigeria	143	2012	20636
Naturacebos	Play	El Canaño	22.49	21.54	22.24	3.003	Nigeria	143	2012	20637
Naturacebos	Play	El Canaño	32.73	30.89	33.29	4.417	Nigeria	143	2012	20638
Naturacebos	Play	El Rioero	13.34	9.89	18.07	1.362	Nigeria	143	2012	20639
Naturacebos	Play	La Bacacilla	31.07	28.94	31.07	4.138	Nigeria	143	2012	20636
Naturacebos	Play	La Bacacilla	60.27	55.81	60.27	7.995	Nigeria	143	2012	20637
Naturacebos	Play	La Bacacilla	28.79	23.52	26.79	3.364	Nigeria	143	2012	20638
Naturacebos	Play	La Bacacilla	41.45	38.33	41.45	5.195	Nigeria	143	2012	20639
Naturacebos	Play	Saool	9.85	9.25	22.81	1.323	Nigeria	143	2012	20443

as a limit between remediation and planting areas. Additionally, this will promote the presence of beneficial insects as part of our Integrated Pest Management practices. For riparian areas that have vegetation beyond what it is required by RSPO, the current limits will be respected.

3. Planting local species within riparian zones:

From the third year, the plan is to introduce soil retention species on the shores and then flower and fruit producing species for promoting the integration of birds that facilitate their propagation. Three different areas have been defined, where these plants will be introduced:

0 - 5 m: Zapotón (*Pachira aquatica*), Piñón (*Atropa curcas*), Madre Cacao (*Gliricidia sepium*), Caña de Casa (*Arundo donax*), Barajo Enano (extra-floral nectary plant), etc.

6 - 10 m: Plumajillo (*Schizolobium parahybum*), Jocote Fraile (*Astronium graveolens*), Laurel (*Laurus nobilis*), Chapulín (*Prunus salicifolia*), Amate (*Ficus cotinifolia*), Copal (*Protium copal*), etc.

10+ m: Plumajillo (*Schizolobium parahybum*), Barajo Normal (*Cassia alata*), Matilisquate (*Tabebuia rosea*), Laurel (*Laurus nobilis*), Cedro (*Cedrela odorata*), Caoba (*Swietenia macrophylla*), Rosul (*Dalbergia tuturensis*), etc.

Acquisition of seeds are planned on years 1,2,3, 4 and 6. Previous experiences (forest management at Carmelita Project in Mayan Biosphere) have shown that the best practice is direct planting, and this is planned on years 2, 3, 5 and 7. Depending on natural regeneration and the availability of local seeds.

4. Monitoring:

Biodiversity, growth rates of natural regeneration every year, from the first year, tree growth every two years, from the 4th year, water quality twice a year, from the first year, wildlife every three months from the second year

5. Maintenance:

Selective weeding, beginning on year 3 and according to the monitoring information, is planned to be carried out as required, helping the natural growth of introduced species.

RSPO Supply Chain Certification

Supply Chain Module

E - Mass Balance

Findings:

Comments:

Compliance

Definition Identity Preserved Mill D.1:

A mill is deemed to be Identity Preserved (IP) if the FFB used by the mill are sourced from plantation/ estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme.

Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Module E is applicable.

N/A

Definition Mass Balance Mill D.1:

Certification for CPO mills is necessary to verify the volumes of certified and uncertified FFB entering the mill and sales volume of RSPO certified products. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.

Sustainable standards for oil palm are initiatives of multiple stakeholders related to or interested in the global oil palm agribusiness and whose main function is to promote the production and use of sustainable palm oil throughout the production chain. These ensure, among others, responsible environmental, social and productive production, as well as traceability throughout the supply chain.

The Mass Balance supply chain model allows each participant in the supply chain to demonstrate their commitment to the production of sustainable oil palm products and to actively promote trade in RSPO certified oil palm products.

The Mass Balance system allows the mixing of RSPO certified and non-RSPO certified oil palm products at any stage of the supply chain, as long as total on-site quantities are controlled. Certified oil palm products delivered to the end user under the Mass Balance supply chain model will be traceable to a list of RSPO certified mills.

NaturAceites SA provides evidence that the product comes from farms managed sustainably with the RSPO P&C, through the fruit delivery documents, codes of each plantation and scale tickets, and verifies that the products comply with the model of certification adopted. For the extraction of palm kernel oil, the Mass Balance model is applied.

Fincas Propias (Certificadas)

No.	Fincas	Razón Social	Código Único de Identificación
1	Yalcobé	Naturaceites, S.A.	201
2	El Rosario	Naturaceites, S.A.	202
3	Sacol	Naturaceites, S.A.	204
4	La Bacadilla	Naturaceites, S.A.	205
5	El Canaleño	Naturaceites, S.A.	206

Fincas Asociadas (Certificadas)

No.	Fincas	Razón Social	Código Único de Identificación
1	Miraflores	Laguna Blanca, S.A.	715
2	Andalucía	Laguna Blanca, S.A.	716
3	San José Laguna Blanca	Laguna Blanca, S.A.	717

Explanation (Volume and product integrity) D.2 / E.2:

The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. For an independent mill, the estimated tonnage of CPO and PK products shall be recorded in the RSPO IT platform, supply chain certificate and public summary audit report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.

The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO supply chain managing organisation (RSPO IT platform).

Supply chain traceability is presented as a series of auditable requirements, designed for use by organizations participating in the palm value chain, and to demonstrate the control systems in place for oil palm products. that have been RSPO certified.

Naturaceites S.A. It has defined that every 3 months a monitoring will be carried out to confirm that the amount of certified oil invoiced in the year is not greater than that produced and the balance is closed annually taking into account that there is no negative inventory.

yes

Documented Procedures 5.3.1 / D.3 / E.3:

The site shall have written procedures and/or work instructions to ensure the implementation of all elements of the applicable supply chain model specified.

<p>This shall include at minimum the following:</p> <ul style="list-style-type: none"> • Complete and up-to-date procedures covering the implementation of all the elements of the supply chain model requirements. • Complete and up-to-date records and reports that demonstrate compliance with the supply chain model requirements (including training records). • Identification of the role of the person having 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 organisation's procedures for the implementation of this standard. • The site shall have documented procedures for receiving and processing certified and non-certified FFBs. 		
<p>The extraction plant has documented procedures in accordance with the requirements of the General Supply Chain System, and works permanently in all its areas to comply with them.</p> <p>The extractor has appointed the person responsible for Planning and Control as the person in charge of the RSPO Traceability and Chain of Custody System, with the authority to implement these sustainable requirements and guarantee compliance with all the criteria applicable to the organization.</p> <p>See the assignment of the representative of the Directorate and the position profile.</p> <p>Responsible for the RSPO Palm-trace IT platform: Responsible for Planning and Control. The organization will announce and confirm its operations on the RSPO IT platform according to each oil shipment or sale.</p>		yes
<p>Internal Audit 5.3.2:</p> <p>The site shall have a written procedure to conduct annual internal audit to determine whether the organisation;</p> <ul style="list-style-type: none"> • conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. • effectively implements and maintains the standard requirements within its organisation. <p>Any non-conformities found as part of the internal audit shall be issued 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 organisation shall be able to maintain the internal audit records and reports.</p>		
<p>The company has an internal audit program, which is executed by qualified internal auditors with training in SCC and ISO 19011. The last audit was carried out in October 2020</p>		yes
<p>Purchasing and goods in 5.4 / D.4.1 / D.4.2 / E.4.1 /E.4.2:</p> <p>The site shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>The site shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents.</p>		
<p>The company sources FFB from its certified and registered supply base, it does not purchase certified product from third parties</p>		yes
<p>Outsourcing Activities 5.5:</p> <p>5.5.1 In cases where an operation seeking or holding Certification outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the operation seeking or holding certification shall ensure that the independent third party complies with the requirements of the RSPO Supply Chain Certification Standard. A CPO mill and independent mil cannot outsource processing activities like refining or crushing.</p> <p>This requirement is not applicable to outsourced storage facilities where the management of the oil palm product(s) and instructions for tank movements are controlled by the certified organisation (not the tank farm manager).</p> <p>5.5.2 Sites which include outsourcing within the scope of their RSPO Supply Chain Certificate shall ensure the following:</p> <p>a) The site has legal ownership of all input material to be included in outsourced processes</p>		

<p>b) The site 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 site to ensure that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary</p> <p>c) The site has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor</p> <p>d) The site seeking or holding certification shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and any and all information, when this is announced in advance.</p> <p>5.5.3 The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.</p> <p>5.5.4 The site shall at its next audit inform its CB of the names and contact details of any new contractor used for the processing or physical handling of RSPO certified oil palm products.</p>		
The company does not outsource activities, the oil is processed in its extraction plant and the oil is sold at the plant.		yes
<p>Record keeping 5.9:</p> <p>5.9.1 The organisation shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of these RSPO Supply Chain Certification Standard requirements.</p> <p>5.9.2 Retention times for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>5.9.3 The organisation shall be able to provide the estimated volume of palm oil / palm kernel oil content (separate categories) in the RSPO certified oil palm product and keep an up-to-date record of the volume purchased (input) and claimed (output) over a period of twelve (12) months.</p> <p>D.5.1 The site 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>E.5.1 a) The site shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis b) All volumes of palm oil and palm kernel oil that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO c) The site can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a site is allowed to sell short (i.e. product can be sold before it is in stock).</p>		
The company has established that the records will be kept at least 2 years		yes
<p>Conversion Factors 5.10:</p> <p>5.10.1 Where applicable, a conversion rate shall be applied to provide a reliable estimate for the amount of certified output available from the associated inputs. Organisations may determine and set their own conversion rates which shall be based upon past experience, documented and applied consistently. Guidance on conversion rates is published on the RSPO website (www.rspo.org).</p> <p>5.10.2 Conversion rates shall be periodically updated to ensure accuracy against actual performance or industry average if appropriate.</p>		
N/A	The company use extraction rates	Yes
<p>Processing D.6:</p> <p>The site 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 product, including during transport and storage to strive for 100% separation.</p>		
The company works with MB and only keeps its theoretical inventory separately.		Yes
<p>Sales and Goods Out 5.6:</p> <p>5.6.1. The supplying site shall ensure that the following minimum information for RSPO certified products is made available in document form:</p> <ul style="list-style-type: none"> • The name and address of the buyer; • The name and address of the seller; • The loading or shipment / delivery date; • The date on which the documents were issued; 		

<ul style="list-style-type: none"> • A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations); • The quantity of the products delivered; • Any related transport documentation; • Supply Chain Certificate number of the seller; • A unique identification number. • Information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation). • For sites that are required to announce and confirm trades in the RSPO IT platform, this shall include making Shipping Announcements / Announcements and Confirmations on the RSPO IT platform per shipment or group of shipments. 		
<ul style="list-style-type: none"> • The cistern enters the scale and is weighed empty. To enter the scale system, the standard procedure "INS-PLC-14" must be complied with. • The pilot is then instructed to head to the cargo bay. When starting to load, the mass flow meter must be indicated how much product it will take, the amount to load must be entered on the control panel. The meter automatically stops the pump and prints what went through the mass meter. • Once the tank is loaded, samples of the product that was loaded are taken, and the labels are placed in the aforementioned places. • The Quality Inspector performs the analysis of the samples taken from the tank, and records the results in the record "Oil Quality in Tanks" then fills in the "Tanker Dispatch Report" form, which is delivered to the scale operator, together to the counter sample of the cistern. • The scale operator instructs the tanker pilot to enter the scale platform to perform the weight lock. • The plant's camera system records the units when they are being loaded and checked out and a minimum of 20 days of recording is kept in case it is required, to ensure the protection of the preserved identity of the product. • The scale operator gives the pilot two copies of the ticket, one is left to the pilot and the other is delivered to the place where he is going. 		Yes
<p>Registration of Transactions 5.7:</p> <p>5.7.1 Supply chain actors who:</p> <ul style="list-style-type: none"> • are mills, traders, crushers and refineries; and • take legal ownership and/or physically handle RSPO Certified Sustainable oil palm products that are available in the yield scheme of the RSPO IT Platform (Figure 2 and 3, refer Annex 1) shall register their transaction in the RSPO IT platform and confirm upon receipt where applicable. <p>5.7.2 The involved supply chain actors mentioned in 5.7.1 shall do the following actions in the RSPO IT Platform: Shipping Announcement / Announcement: When RSPO certified volume is sold as certified, the volumes of products that are in the yield scheme (Figure 2 and 3, refer Annex 1) shall be registered as a Shipping Announcement / Announcement in the RSPO IT Platform. The declaration time to do Shipping Announcement / Announcement is based on members' own standard operating procedures.</p> <p><u>Trace:</u> When RSPO certified volumes are sold as RSPO certified to actors in the supply chain beyond the refinery, the volume shall be traced at least annually. Tracing triggers the generation of a trace document with a unique traceability number. Tracing can be done in a consolidated way at least annually.</p> <p><u>Remove:</u> RSPO certified volumes sold under other schemes or as conventional, or in case of underproduction, loss or damage shall be removed.</p> <p><u>Confirm:</u> Acknowledge the purchase of RSPO certified volume by confirming Shipping Announcements / Announcements.</p>		

Transactions are carried out within the period described by RSPO, I seek that they are always at the closing of the consignment note or dispatch.		yes
Claims 5.11:		
5.11.1 The site shall only make claims regarding the use of or support of RSPO certified oil palm products that are in compliance with the RSPO Rules on Market Communications and Claims.		
The company is not going to use the Logo in final products		Yes
RSPO Rules on Market Communications and Claims		
General corporate communications		
A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.		
Naturaceites does not use any logo of RSPO and has established in the procedure RSPO that if is used they will attend RSPO rules.		Yes
<p>In corporate communications a member is allowed to:</p> <ul style="list-style-type: none"> a. display its RSPO membership status b. display the RSPO web address (www.rspo.org) c. state that the member supports the work of the RSPO d. state the member's history with regard to the RSPO e. use the RSPO Trademark to promote its membership of the RSPO. <p>Additionally, where an RSPO member displays the RSPO Trademark in digital format, this must be accompanied by the text 'Check our progress at www.rspo.org' where the link must lead to the member's profile page.</p>		
<p>In corporate communications, RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified oil palm products.</p> <p>Members must ensure that all communication is consistent, clear, and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own products.</p> <p>Members are not allowed to use the RSPO corporate logo. This is for the sole use of the RSPO Secretariat.</p>		
Business to Business Communications		
Business to business communication relates to RSPO members in the supply chain selling to and/or communicating with other organisations in the supply chain about the use of certified sustainable oil palm products.		
<p>When confirming the sale of certified oil palm products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.</p>		
<p>Where a distributor or wholesaler takes title to products containing certified sustainable oil palm products, the requirements of the RSPO SCCS can follow either of two options:</p> <ul style="list-style-type: none"> A. If the distributor or wholesaler holds only a Distributor license, it may only communicate RSPO-certified oil palm products by linking the product to the manufacturer using the manufacturer's SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products it is essential that customers are aware that the product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation. B. If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2. 		
<p>A certified member can provide information to its customers detailing the presence of certified palm oil contained within a product even if it is not eligible for a product-specific under RSPO rules.</p> <p>The end product must not be labelled as certified or sold in such a way that implies RSPO certification.</p>		

For example, a retailer or food service company may require a breakdown of all palm-based ingredients within an end product and the certified status of each. This information may be provided by a certified RSPO member without constituting a product specific claim.		
Business to Consumer Communications		
Only RSPO members that have supply chain certification are allowed to make business to consumer claims about the certified sustainable oil palm products contained within product(s), which are known as 'product-specific' claims or on pack claims. Product-specific claims are voluntary, examples of claims which are deemed as product-specific market claims can be found on RSPO guidance documents.		
Only RSPO members who have supply chain certification are authorised to use the RSPO Trademark and/or RSPO label, with the exception of RSPO Credits and of retailers in accordance with 6.8. below.		
When on-pack claims on RSPO-certified sustainable oil palm products are used, the RSPO Trademark and associated identification number must be present.		
Business to consumer communication shall not include information about the claimant's RSPO membership status. Members shall not communicate to consumers information about their suppliers' RSPO membership status.		
Use of the RSPO Trademark is restricted to claims about RSPO-certified sustainable palm oil products and it is not authorised for use in relation to any other ingredient.		
Use of any other trademark or logo to highlight the presence of RSPO-certified sustainable oil palm products is an unauthorised product-specific claim.		
RSPO members who are retailers or food service companies can apply for an RSPO Trademark license for use in business to consumer communications, provided they can demonstrate the validity of these claims to IBD. This will be undertaken via a remote audit, prior to the trademark use, during which the retailer or food service company will need to demonstrate that the use of the trademark is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain. Any other palm oil claims, including those highlighting the absence of palm oil, must be highlighted to IBD during the audit to ensure that all claims comply with the requirements of these rules. IBD will confirm the outcome of these audits, to be conducted annually, to RSPO who may continue to grant a trademark license or withdraw permission based upon the audit findings. This is in keeping with the rules applying to RSPO supply chain certified members. The guidance document for audits is available on www.rspo.org .		
MODULE A – IDENTITY PRESERVED AND SEGREGATED SPECIFIC RULES		
When a RSPO member makes a product-specific claim that a product is either Identity Preserved (IP) or Segregated (SG) certified, the following conditions must be met. Certified oil palm content <ul style="list-style-type: none"> • For IP, 95% or above of the oil palm content must be RSPO IP-certified. • For SG, 95% or above of the oil palm content must be SG, or a combination of SG and IP. • Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the volume of non-certified oil palm products must be covered by the purchase of RSPO Credits of equivalent volume. 		
Labelling and trademark for On Pack Claims (IP)		
Members are allowed to use the RSPO label in one of the following ways: <ul style="list-style-type: none"> • RSPO Trademark which includes the tag 'CERTIFIED' or • RSPO Trademark which includes the tag 'This product contains certified sustainable palm oil'. Wherever the RSPO Trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4 pt (1.4 mm or 0.06 inch). In on-pack communications, the RSPO Trademark can be printed anywhere on the pack.		

Further guidance on use of the trademark is provided in the RSPO Trademark License Terms and Conditions and in Annex 1 of this document.		
Messaging (IP)		
<p>Messaging ALLOWED in storytelling in product-related communications may include some or all of the following elements:</p> <ul style="list-style-type: none"> • The oil palm products contained in this product have been certified to come from RSPO sources. www.rspo.org • By choosing this product, you are sure it contains RSPO-certified palm oil. For more information: www.rspo.org • RSPO-certified sustainable oil palm products were kept apart from other oil palm products throughout the supply chain. www.rspo.org • Certified sustainable oil palm products can be traced back to RSPO-certified mills and plantations. www.rspo.org • The entire supply chain is monitored by independent, RSPO-accredited auditors. www.rspo.org • RSPO-certified sustainable palm oil has been produced to stringent environmental and social criteria. www.rspo.org • References to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown by company records. 		
MODULE B – MASS BALANCE SPECIFIC RULES		
For a member to make a claim that a product is Mass Balance (MB) certified, the following conditions must be met.		
Minimum Mass Balance content		
<ul style="list-style-type: none"> • 95% or above of the oil palm content must be RSPO MB-certified. • Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the non-certified volume must be covered by equivalent volume of RSPO Credits. 		
Labelling and trademark for On Pack Claims (MB)		
<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> • Surrounded by the text: 'Certified Sustainable Palm Oil'. • The RSPO label MUST contain the tag 'MIXED'. The tag MIXED designates oil palm products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag 'MIXED' on a product does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim. • The RSPO label can also include the statement: '[The palm oil contained in this product] contributes to the production of certified sustainable palm oil'. <p>Wherever the RSPO Trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4 pt (1.4 mm or 0.06 inch). In on-pack communications, the RSPO Trademark can be printed anywhere on the pack. Further guidance on use of the trademark is provided in the RSPO Trademark License Terms and Conditions and in Annex 1 of this document.</p>		
Messaging (MB)		
<p>Messaging ALLOWED in storytelling in product-related communications includes:</p> <ul style="list-style-type: none"> • [Oil palm products]/[palm oil]/[palm kernel oil] from RSPO-certified mills and plantations were mixed with non-certified oil palm products in the supply chain. • The volume of [oil palm products]/[palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO- certified mills and plantations. <p>In off-product communications, reference to (or images of) particular-RSPO certified production units, if the relationship to those units can be shown in company records is allowed.</p> <p>Messaging NOT ALLOWED in storytelling in product-related communications:</p> <ul style="list-style-type: none"> • Anything that can lead consumers to believe that RSPO-certified palm products are (certified to be) part of the product. 		
<p>Messaging NOT ALLOWED in storytelling in product-related communications:</p> <ul style="list-style-type: none"> • Anything that can lead consumers to believe that RSPO-certified palm products are (certified to be) part of the product. 		

MODULE C – PARTIAL PRODUCT CLAIMS		
<p>To increase awareness among consumers of the availability of sustainable oil palm products and to help accelerate the uptake, it is permissible to make a claim on-product when the percentage of the oil palm content is less than 95% certified, but only when the following conditions have been met:</p> <ul style="list-style-type: none"> • The member making the claim is the end product manufacturer, is an RSPO member and is certified against the RSPO SCCS or is an RSPO retailer member authorised to use the trademark by the RSPO. • At least 50% of the oil palm content has been supplied through an RSPO- certified supply chain as IP, SG or MB. • The remainder of the oil palm content that is not RSPO certified is covered by the purchase of RSPO Credits to an equivalent volume. <p>The product-specific claim is limited to only the following phrase: 'This product contributes to the production of certified sustainable palm oil'.</p> <p>The use of the RSPO label with this claim is mandatory and must include the tag '50% MIXED'. No other percentage is allowable within this claim.</p>		
MODULE D – COMBINED SUPPLY CHAIN MODELS SPECIFIC RULES		
<p>Where a mixture of inputs supplied through different RSPO supply chain models are present in a product, the following applies:</p> <p>75% IP + 20% SG => 95% - SG claim is made 65% SG + 30% MB => 95% - MB claim is made 55% MB + 40% B&C => 95% - partial product claim can be made 45% SG + 55% B&C < 50% - B&C claim can be made</p>		
<p>Where one supply chain model accounts for 95% of the oil palm content, the claim for this specific model may be made:</p> <p>95% IP + 5% MB => 95% IP - IP claim can be made 95% SG + 5% MB => 95% SG - SG claim can be made 95% MB + 5% C => 95% MB - MB claim can be made</p>		
MODULE E – BOOK AND CLAIM SPECIFIC RULES		
<p>Claims made under the Book and Claim model need to apply the RSPO label with the tag CREDITS. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil. These claims can be made anywhere – in store, on-pack, in marketing materials – provided that they abide by the rules below.</p>		
<p>Messaging ALLOWED in storytelling in product-related communications includes:</p> <ul style="list-style-type: none"> • Supports the production of certified sustainable palm (kernel) oil • Supporting certified sustainable palm (kernel) oil 		
<p>Messaging NOT ALLOWED in storytelling in product-related communications:</p> <ul style="list-style-type: none"> • Anything that can lead consumers to believe that the product contains sustainable oil palm products. <p>Retailers of branded products, with the manufacturer's written permission, can claim their support off product. Retailers of own label products, who may have purchased the Credits for themselves or asked their manufacturer to do so on their behalf, can make both on and off product claims.</p> <p>For on-product claims:</p> <ul style="list-style-type: none"> • Must use the RSPO label with the tag CREDITS • Must display the trademark license number • 100% of the oil palm-based ingredients must be covered by RSPO Credits or physical certified material. 		
MODULE F – RSPO NEXT		
<p>This module applies to members who wish to participate in the RSPO NEXT programme and communicate their involvement in the supply chain or to other external stakeholders.</p>		
<p>RSPO NEXT Eligibility Criteria</p> <p>The main criteria for participation in RSPO NEXT are defined separately and can be found on the RSPO website (www.rspo.org).</p> <p>The RSPO NEXT module has been developed as an RSPO NEXT Credits programme. Once eligible for participation, the member can purchase RSPO NEXT Credits. Once 20% of the total oil palm products usage, by volume, or 150,000 MT – whichever is the lower – is covered by RSPO NEXT Credits, claims can be made. These thresholds remain valid for the first three years of participation.</p> <p>Three years following the initial purchase of RSPO NEXT Credits, the minimum threshold rises to 50% of the member's oil palm products by volume, regardless of whether claims have been made in the interim.</p>		

<p>RSPO NEXT Credits RSPO NEXT Credit purchases can be made retrospectively at the end of the period, at the beginning of the period in anticipation of future trading or during the period on an 'as required' basis. This reflects the rules for standard RSPO Credits which can be obtained from the RSPO website (www.rspo.org).</p>		
<p>RSPO NEXT General Corporate Communications When a member purchases the required level of RSPO NEXT Credits they are permitted to make general corporate communications in relation to this. Rules for general corporate requirements can be found in section 4 of this document. When making the communication in relation to RSPO NEXT, the organisation must include full disclosure of palm oil use by the member as a whole and the proportion that is supporting RSPO NEXT. For example: 'We use the equivalent of 1,000 MT of oil palm products and 200 MT supports the production of RSPO NEXT oil palm products.'</p>		
<p>RSPO Trademark Usage and Guidance</p> <p>RSPO has created three different versions of its trademark to maximise usability across varieties of applications. Illustrated below are different ways in which the RSPO Trademark can be used: FULL COLOUR, or any MONOCHROME colour scheme. Please ensure that the trademark's legibility is in no way compromised and that the different colours are all equally visible against the background. RSPO recommends that when placing the logo over a coloured background, the Black or White version is used.</p>		
<p>Certified members and approved retailers can use the trademark in product-related communication, including in packaging, labels, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.</p>		
<p>For non-commercial use of the trademark by organisations that do not sell palm product containing goods, e.g. NGOs or industry organisations promoting certified sustainable palm products, news media, and anyone who intend to use the logo for non-commercial educational purposes promoting RSPO and sustainable palm oil, please fill in the request form for written approval specifying the context surrounding the use of logo.</p>		
<p>Clearance Area In order to promote ultimate visibility and impact, RSPO has designated minimum clear space around the trademark to prevent the trademark from being too 'cluttered' with other objects or graphics. It's quite simple – just make sure there is an area the same width as the 'SP' of the logo, all the way around as illustrated RSPO Rules on Market Communications and Claims 18 below. The size of the clear space increases or decreases in proportion to the size of trademark used. Please allow more space whenever possible.</p>		
<p>Minimum Size RSPO specifies a minimum size for the trademark to ensure that it is used within its optimum dimensions and that its reproduction remains consistent.</p> <p>On printed materials, the word 'CERTIFIED SUSTAINABLE PALM OIL' or the 'line' should measure at least 10mm (0.4 inches) across; while the license number has to measure at least 4pt (1.4mm) in size.</p>		
<p>Colours RSPO members are advised to use the colour version whenever possible. However black, white or any monochrome version may be recommended depending on printing capacity and background colours of printing materials. Members are not allowed to create or modify the trademark, tag, statement, and colours in any way other than resizing the artworks provided by RSPO licensing body.</p>		
<p>Supply Chain Models The RSPO has defined four supply chain systems to guide the trading of RSPO certified sustainable palm products:</p> <ol style="list-style-type: none"> 1. Identify Preserved (IP) 2. Segregated (SG) 3. Mass Balance (MB) 4. Book & Claim (B&C). 		

<p>There are four different sets of trademark packages specifically designed for members certified in accordance to supply chain models, and one package for the Book & Claim supply chain.</p> <ol style="list-style-type: none"> 1. Identify Preserved (IP) and Segregated (SG) – ‘CERTIFIED’ Trademark package 2. Mass Balance (MB) – ‘MIXED’ Trademark package 3. Partial Product Claim – ‘50% Mixed’ 4. Credits. 		
<p>Trademark Packages Supply Chain Certification model: Identity Preserved / Segregation Tag : ‘CERTIFIED’ Statement : ‘This product contains certified sustainable palm oil’.</p>		
<p>Supply Chain Certification model: Mass Balance Tag : ‘MIXED’ Statement : ‘Contributes to the production of certified sustainable palm oil’.</p>		
<p>Partial Product Claim Tag : ‘50% MIXED’ Statement : ‘This product contributes to the production of certified sustainable palm oil’.</p>		
<p>RSPO Credits Claim Tag : CREDITS Statement : ‘Supports the production of sustainable palm oil’.</p>		
<p>Language Options RSPO has translated the trademark labels for use by licensed members covering different markets. Please visit www.rspo.org for up to date details of available languages.</p>		
<p>Correct Trademark Usage For Supply Chain Certified: IP/SG Members can choose to include the tag ‘CERTIFIED’ for trademark use in print.</p> <p>Supply Chain Certified: MB Members must include the tag ‘MIXED’ for trademark use in print.</p> <p>Members must show their trademark license number (not the membership no. or supply chain certificate no.) immediately under or next to the trademark label. Note : The product ‘manufacturer’ must use its own trademark license number on pack / product, or that of the retailer when producing retailer-branded products (where the retailer has been awarded a trademark license).</p>		
<p>Incorrect Trademark Usage DO NOT remove any element from, or add any object to the trademark.</p> <p>DO NOT remove the ‘TM’ sign from the trademark. For markets / countries where a certificate of registration has been issued for the RSPO trademark visit www.rspo.org.</p> <p>DO NOT rotate, manipulate or distort the proportions of the trademark.</p> <p>DO NOT redesign or recreate the trademark artwork;</p> <p>DO NOT use the trademark or parts of the trademark to create a different design.</p> <p>DO NOT use the trademark in titles, headlines, or as a read-through in text.</p> <p>DO NOT use special effects or patterns with the trademark.</p> <p>DO NOT frame the trademark within a shape.</p> <p>DO NOT create background patterns with the trademark.</p>		
<p>Correct RSPO Credits Usage and Guidance</p>		

Tag : CREDITS

Statement : 'Supports the production of sustainable palm oil'.

4.2 Non conformity registers.

This section gives an over view of new or revised non-conformities raised during this assessment and of action taken to close out non-conformities raised during the previous assessments.

Major non-conformities raised during a main assessment will prevent the certification body from making a positive certification decision for the concerned units/products.

The NC number is comprised of 2 parts to include the year in which the NC is raised as well as a sequential number.

4.2.1 Verification of previous assessment non-compliances

Non-compliance		
Date raised		
Major or Minor		
Reference of standard		
Correction at this audit	Full	
	Partial	
	Not Corrected	

4.2.2 New non-compliances raised at this audit	
NC number	001
Date raised	26 November, 2020
Major or Minor	Minor
Reference of standard	3.5.1
Standard requirement	3.5.1 Employment procedures for recruitment, selection, hiring, promotions, retirement, and firing are documented and implemented disposition of the workers and their representatives.
Evidence of non-compliance	At the Rosario farm, during the plantation visit, in Chapia's work it was evident that 4 months ago an internal promotion process was carried out that did not follow the process established in the POE of human talent and that the square has not been made official, thus keeping the new person in a new position but without the conditions and benefits of the new position
Date of closing:	One year

4.2.3 New non-compliances raised at this audit	
NC number	002
Date raised	26 November, 2020
Major or Minor	Major
Reference of standard	3.6.1
Standard requirement	3.6.1 (C) All operations are evaluated based on the risk to identify health and safety problems. Plans and procedures mitigation are documented and implemented
Evidence of non-compliance	During the tours of the own plantations and associated producer, it was evidenced that the company does not provide the personnel for the application of agrochemicals (boots) and in the risk matrix it has not been determined that it is an EPP; on the farm of the associated producer, it was evident that the respective evaluation of the cutters has not been carried out to determine whether or not they should use a helmet.
Date of closing:	February 2021

4.2.4 New non-compliances raised at this audit	
NC number	003
Date raised	26 November, 2020
Major or Minor	Major
Reference of standard	6.7.1
Standard requirement	6.7.1 (C) The person (s) responsible for Health and Safety are identified. There are records of periodic meetings between the responsible person (s) and workers. In these meetings discuss the health concerns of all parties, safety and well-being, and all issues raised are recorded
Evidence of non-compliance	During the documentary review, in the minutes book of the OH&S committee it was identified that a fatal accident, when verifying what had happened, discrepancies were identified between what was written in the minutes and the investigation carried out at the accident site.
Date of closing:	February 2021

4.2.5 New non-compliances raised at this audit	
NC number	004
Date raised	26 November, 2020
Major or Minor	Minor
Reference of standard	6.7.2

Standard requirement	6.7.2 There are procedures for accidents and emergencies and all Workers clearly understand the instructions. The procedures for accidents are available in the appropriate language for the force labor. Both in the field and in the rest of the operations are Designated and trained workers present in first aid and First aid supplies are available at workplaces. I know maintain and periodically review the records of all accidents.
Evidence of non-compliance	During the tour of the benefit plant, the person in charge of SYSO was consulted and coordinated with the process of a drill and the time in which an evacuation should be carried out; However, during the tour the alarms were activated and after 19 minutes it was not possible to determine if the entire person had been evacuated, the coordination between the emergency points was not possible; All personnel were not evacuated because the process determines that the risk areas remain inside, but this part of the process was not reported to the auditors. There are not enough alarms; the emergency alarm was not heard at the weighing office and they proceeded to evacuate until the person in charge of the weighing machine was notified.
Date of closing:	One year

4.2.6 New non-compliances raised at this audit	
NC number	006
Date raised	26 November, 2020
Major or Minor	Major
Reference of standard	6.7.3
Standard requirement	6.7.3 (C) Workers wear appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the workplace work to cover all potentially hazardous operations, such as the application of pesticides, the operation of machinery, the preparation of land and harvest. There are sanitary facilities for those who apply pesticides, so that workers can shed their PPE, wash and put on their own clothes
Evidence of non-compliance	During the visit to the plantations of Naturaceites' own supply base, information was provided at the Finca El Rosario winery, which required steel-toed boots, a case and a harness to enter; At the time of requesting the EPP to enter, the winery informs that it does not have equipment for visits and that it had to be supplied at the processing plant; Due to the lack of PPE, it was not possible to enter; However, when checking with the other auditors, it is reported that the Sacol and El Canaleño wineries did not give this instruction and it was possible to enter without PPE. The company does not comply with ensuring the establishment of its procedures at all sites.
Date of closing:	February 2021

4.2.7 New non-compliances raised at this audit	
NC number	007
Date raised	26 November, 2020
Major or Minor	Major
Reference of standard	6.7.3
Standard requirement	6.7.3 (C) Workers wear appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the workplace work to cover all potentially hazardous operations, such as the application of pesticides, the operation of machinery, the preparation of land and harvest. There are sanitary facilities for those who apply pesticides, so that workers can shed their PPE, wash and put on their own clothes
Evidence of non-compliance	In Finca Miraflores and Andalucia, during field trips, it was evidenced that the fertilization personnel do not use the PPE properly (the pants are placed

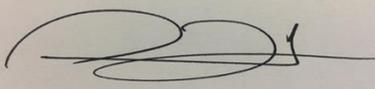
	inside their boots) and that when transporting they mobilize with the PPE on their motorcycle causing with this cross contamination. In the harvesting work, it was evidenced that the cutters are mobilized by motorcycle carrying the Malaysian on their shoulders without a protector in the edge area, which generated an unsafe act when transported in this way by motorcycle.
Date of closing:	February 2021

4.2.8 New non-compliances raised at this audit																																																																																																																																																																									
NC number	008																																																																																																																																																																								
Date raised	26 November, 2020																																																																																																																																																																								
Major or Minor	Minor																																																																																																																																																																								
Reference of standard	7.12.1																																																																																																																																																																								
Standard requirement	7.12.1 (C) 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.																																																																																																																																																																								
Evidence of non-compliance	<p>During the audit the date of preparation of the land at the time of starting the new area in different plots in the following farms is not clear Additionally is observed by means of satellite photos that the following ha of the plantation presented were planted without a NPP</p> <table border="1"> <thead> <tr> <th rowspan="2">Propiedad</th> <th rowspan="2">Región</th> <th rowspan="2">Finca</th> <th colspan="3">Área</th> <th rowspan="2">Palmas</th> <th rowspan="2">Variedad</th> <th rowspan="2">Densidad</th> <th rowspan="2">Proyecto</th> <th rowspan="2">Lote</th> </tr> <tr> <th>Bruta</th> <th>Neta</th> <th>Neta Usual</th> </tr> </thead> <tbody> <tr><td>Naturales</td><td>Fray</td><td>El Canaleño</td><td>37.73</td><td>36.83</td><td>35.78</td><td>5,266</td><td>Nigeria</td><td>143</td><td>2012</td><td>20631</td></tr> <tr><td>Naturales</td><td>Fray</td><td>El Canaleño</td><td>34.06</td><td>33.21</td><td>34.08</td><td>4,743</td><td>Nigeria</td><td>143</td><td>2012</td><td>20632</td></tr> <tr><td>Naturales</td><td>Fray</td><td>El Canaleño</td><td>29.38</td><td>28.09</td><td>29.73</td><td>4,017</td><td>Nigeria</td><td>143</td><td>2012</td><td>20633</td></tr> <tr><td>Naturales</td><td>Fray</td><td>El Canaleño</td><td>30.69</td><td>30.69</td><td>30.69</td><td>4,388</td><td>Nigeria</td><td>143</td><td>2012</td><td>20634</td></tr> <tr><td>Naturales</td><td>Fray</td><td>El Canaleño</td><td>38.03</td><td>37.64</td><td>38.03</td><td>5,363</td><td>Nigeria</td><td>143</td><td>2012</td><td>20635</td></tr> <tr><td>Naturales</td><td>Fray</td><td>El Canaleño</td><td>60.86</td><td>58.33</td><td>47.17</td><td>8,344</td><td>Nigeria</td><td>143</td><td>2012</td><td>20636</td></tr> <tr><td>Naturales</td><td>Fray</td><td>El Canaleño</td><td>22.49</td><td>21.04</td><td>30.24</td><td>3,009</td><td>Nigeria</td><td>143</td><td>2012</td><td>20637</td></tr> <tr><td>Naturales</td><td>Fray</td><td>El Canaleño</td><td>32.73</td><td>30.88</td><td>33.28</td><td>4,417</td><td>Nigeria</td><td>143</td><td>2012</td><td>20638</td></tr> <tr><td>Naturales</td><td>Fray</td><td>El Rosario</td><td>13.34</td><td>9.66</td><td>18.07</td><td>1,382</td><td>Nigeria</td><td>143</td><td>2012</td><td>20252</td></tr> <tr><td>Naturales</td><td>Fray</td><td>La Basadilla</td><td>31.07</td><td>28.94</td><td>31.07</td><td>4,138</td><td>Nigeria</td><td>143</td><td>2012</td><td>20536</td></tr> <tr><td>Naturales</td><td>Fray</td><td>La Basadilla</td><td>60.27</td><td>55.91</td><td>60.27</td><td>7,995</td><td>Nigeria</td><td>143</td><td>2012</td><td>20537</td></tr> <tr><td>Naturales</td><td>Fray</td><td>La Basadilla</td><td>28.79</td><td>23.52</td><td>28.79</td><td>3,364</td><td>Nigeria</td><td>143</td><td>2012</td><td>20538</td></tr> <tr><td>Naturales</td><td>Fray</td><td>La Basadilla</td><td>41.45</td><td>36.33</td><td>41.45</td><td>5,195</td><td>Nigeria</td><td>143</td><td>2012</td><td>20539</td></tr> <tr><td>Naturales</td><td>Fray</td><td>Spiel</td><td>9.65</td><td>9.25</td><td>22.61</td><td>1,323</td><td>Nigeria</td><td>143</td><td>2012</td><td>20463</td></tr> </tbody> </table>	Propiedad	Región	Finca	Área			Palmas	Variedad	Densidad	Proyecto	Lote	Bruta	Neta	Neta Usual	Naturales	Fray	El Canaleño	37.73	36.83	35.78	5,266	Nigeria	143	2012	20631	Naturales	Fray	El Canaleño	34.06	33.21	34.08	4,743	Nigeria	143	2012	20632	Naturales	Fray	El Canaleño	29.38	28.09	29.73	4,017	Nigeria	143	2012	20633	Naturales	Fray	El Canaleño	30.69	30.69	30.69	4,388	Nigeria	143	2012	20634	Naturales	Fray	El Canaleño	38.03	37.64	38.03	5,363	Nigeria	143	2012	20635	Naturales	Fray	El Canaleño	60.86	58.33	47.17	8,344	Nigeria	143	2012	20636	Naturales	Fray	El Canaleño	22.49	21.04	30.24	3,009	Nigeria	143	2012	20637	Naturales	Fray	El Canaleño	32.73	30.88	33.28	4,417	Nigeria	143	2012	20638	Naturales	Fray	El Rosario	13.34	9.66	18.07	1,382	Nigeria	143	2012	20252	Naturales	Fray	La Basadilla	31.07	28.94	31.07	4,138	Nigeria	143	2012	20536	Naturales	Fray	La Basadilla	60.27	55.91	60.27	7,995	Nigeria	143	2012	20537	Naturales	Fray	La Basadilla	28.79	23.52	28.79	3,364	Nigeria	143	2012	20538	Naturales	Fray	La Basadilla	41.45	36.33	41.45	5,195	Nigeria	143	2012	20539	Naturales	Fray	Spiel	9.65	9.25	22.61	1,323	Nigeria	143	2012	20463
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Date of closing:	February 2021																																																																																																																																																																								

4.2.3 Observations	
Date raised	

4.3 Lead Auditor Recommendations for the RSPO Principles & Criteria certification.	
Grant/ Renewal/ Extension*	<input checked="" type="checkbox"/>
Maintenance*	<input type="checkbox"/>
Suspension	<input type="checkbox"/>

Refuse / Withdrawal Certificate	<input type="checkbox"/>
Justification for the Recommendation	The company has carried out the correct closure plan for all identified critical non-conformities and has demonstrated compliance with the indicators of the P&C standard and demonstrates its commitment to sustainability
* Grant / Renewal / Extension / Maintenance, in the case of open Minor nonconformities, assumes that the nonconformities will be cleared as agreed	
OBS: The final decision whether the company will be granted with the RSPO P&C certification or not, shall rely upon the certification body, after reviewing the audit documentation and taking in account the lead auditor's recommendation.	
4.4 Comments for next audit.	
Due to the distances between own plantations and producers, the routes are of 3 to 4 hours of displacement which causes that efficient hours of audit are lost, therefore, at least one more audit day is required.	

FORMAL SIGNING OF AUDIT FINDINGS	
5.1 Acknowledgment of internal responsibility by the Client.	
I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents and audit findings as presented in document	
I also confirm:	
<ul style="list-style-type: none"> • Acceptance of liability in execution of the instructions given in the document and at the closing meeting. • That this company was made aware that the findings of the audit team are tentative; pending review and decision making by the duly designated representatives of IBD. • That until the company receive written confirmation of the RSPO Supply Chain certification and are awarded the certificate with an expiry date, the company is not certified and cannot make any claims concerning certification. • That the formal record of the closing meeting is accurate and that all agenda items were covered by the lead auditor. • I understand the implications of non-compliance. 	
Name	Werner Tanchez
Position	Certifications Manager
Signature	
5.2 Signing by the Lead Auditor.	
I the undersigned, being the lead auditor, confirm that this report is an accurate record of the findings and of the closing meeting. I further confirm that the summary of the findings as presented are a true representation of the actual findings of the audit team.	
Name	Pedro Roberto Cerrate Morales
Position	Lead Auditor
Signature	
Date	

6. Major non-compliances follow-up actions (exclusive use of IBD decision maker)
Verification of effectiveness by:

- Follow-up on-site audit:
On-site review and evaluation of the introduction, implementation and effectiveness of non-compliance(s) correction and corresponding corrective actions.
- Desktop audit:
Document assessment of root cause analysis and evidence of corrections and corrective actions submitted to the certification body.

IBD

CERTIFICAÇÕES



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