

RSPO PRINCIPLES & CRITERIA

PUBLIC SUMMARY REPORT

ANNUAL SURVEILLANCE ASSESSMENT 1

Colombia
PALMA Y TRABAJO S.A.S
Palma y Trabajo S.A.S
2024

| | | |
|---|-----------------------------|-----------------|
| Report prepared by: | Jose Orlando Prada Mantilla | (Lead Assessor) |
| Certification decision by: | Mohd Ezani Bin Abdul Aziz | (Certifier) |
| Certifying Office | | |
| Control Union (Malaysia) Sdn. Bhd. PORT TECH TOWER, LEVEL 17, Unit, No : 1, Jalan Tiara 3, Bandar Baru Klang, 41150 Klang, Selangor. Malaysia. rspo@controlunion.com Tel: +603-3377 1600 / 1700 | | |

| Control Union Certifications | |
|---|---|
| Control Union Certifications is a member of the Control Union – an international inspection and certification body. CUC performs assessments and certification in many agricultural based fields such as FSC, RSPO, and Organic production, Sustainable Textile Production, Organic Exchange, GLOBALGAP, HACCP, BRC, GMP and GTP. | |
| Control Union (Malaysia) Sdn Bhd is accredited for RSPO (ASI-ACC-069) for the scope of P&C (Single Site & Group) and SCCS worldwide and accredited by Department of Standards Malaysia (DSM) for ISO 17021, ISO 9001, ISO 14001, and MSPO. When requested, a copy of accredited certificates can be obtained from CUC. | |
| RSPO Membership Number | 8-0025-06-000-00 |
| RSPO Approval Date | 12/01/2006 |
| Affiliate Membership | http://www.rspo.org/en/member/339 |
| ASI Accreditation Code RSPO | ASI-ACC-069 |
| ASI date of Accreditation | 4 Nov 2019 |

Table of Contents

| | |
|---|-----------|
| PART 1: SCOPE OF THE CERTIFICATION ASSESSMENT AUDIT | 3 |
| 1.1 COMPANY AND CONTACT DETAILS | 3 |
| 1.2 RSPO MEMBERSHIP & CERTIFICATION DETAILS | 4 |
| 1.3 MAIN / ANNUAL SURVEILLANCE ASSESSMENT DETAILS | 4 |
| 1.4 ASSESSMENT TYPE | 4 |
| 1.5 NON-CONFORMANCE OVERVIEW | 4 |
| 1.6 LOCATION OF THE PALM OIL MILL | 8 |
| 1.7 PALM OIL MILL OUTPUT AND APPROXIMATE TONNAGES CERTIFIED | 8 |
| 1.7 GENERAL DESCRIPTION OF SUPPLY BASE | 8 |
| 1.7.1 Location of the Supply Base | 10 |
| 1.7.2 Scheme Smallholders/Scheme Outgrowers/Independent Smallholders/Outgrowers included in the certificate | 10 |
| Details of Scheme Smallholders related to certification | 10 |
| Details of Scheme Outgrowers related to certification | 10 |
| Details of Independent Smallholders related to certification | 10 |
| Details of Independent Outgrowers related to certification | 11 |
| 1.7.3 Statistics of the Supply Base and Estimated Tonnes of FFB produced per year | 11 |
| 1.7.4 Non-Certified Tonnage of FFB (outside supplier – Excluded from Certificate) | 11 |
| 1.7.5 Conservation and HCV Area (Ha) | 11 |
| 1.7.6 Percentage of Planted Oil Palm by different Age Ranges | 11 |
| 1.7.7 Calculation of the Number of Production Units (N) to Sample for the Mill | 11 |
| 1.8 PROGRESS OF ASSOCIATED SMALLHOLDERS OR OUT-GROWERS. IF APPLICABLE TO THIS ASSESSMENT | 12 |
| 1.9 PREVIOUS LAND USERS. IF APPLICABLE TO THIS ASSESSMENT | 12 |
| 1.10 OUTSOURCED ACTIVITIES / CONTRACTORS | 14 |
| 1.11 LOCATION MAP FOR THIS CERTIFICATION UNIT (SEE APPENDIX 1) | 14 |
| PART 2: MULTIPLE MANAGEMENT UNITS | 14 |
| 2.1 SUMMARY OF MULTIPLE MANAGEMENT UNIT | 14 |
| 2.2 REQUIREMENT OF UNCERTIFIED MANAGEMENT UNITS | 15 |
| 2.3 SUMMARY OF THE FINDINGS FOR MULTIPLE MANAGEMENT UNIT | 17 |
| 2.4 MULTIPLE MANAGEMENT UNIT AUDIT AGENDA | 18 |
| PART 3: AUDIT PROCESS | 18 |
| 3.1 ABOUT THE CERTIFICATION BODY | 18 |
| 3.2 AUDIT TEAM | 18 |
| 3.2.1 Qualifications of the Lead Auditor | 18 |
| 3.2.2 Qualifications of the Assessment Team members | 19 |
| 3.3 AUDIT METHODOLOGY | 22 |
| 3.3.1 General Overview | 22 |
| 3.3.2 Assessment agenda for this Audit | 22 |
| PART 4 ASSESSMENT FINDINGS | 24 |
| 4.1 LEAD ASSESSOR'S SUMMARY AND RECOMMENDATION FOR CERTIFICATION | 24 |
| 4.2 SUMMARY OF THE FINDINGS BY PRINCIPLES AND CRITERIA | 26 |
| Principle 1: Behave ethically and transparently | 26 |
| Principle 2: Operate legally and respect rights | 28 |
| Principle 3: Optimise productivity. efficiency. positive impacts and resilience | 32 |
| Supply Chain Requirements for Mills | 43 |
| Principle 4: Respect community and human rights and deliver benefits | 49 |
| Principle 5: Support smallholder inclusion | 56 |
| Principle 6: Respect workers' rights and conditions | 61 |
| Principle 7: Protect. conserve and enhance ecosystem and environment | 73 |
| 4.3 NON-CONFORMITY RAISED DURING THIS AUDIT AND ANY FROM THE PREVIOUS YEAR. IF APPLICABLE | 89 |

| | |
|--|------------|
| 4.3.1 Non-Conformities Identified during this Audit | 89 |
| 4.3.2 Non-Conformity Identified during the last ASA. not applicable for MA | 94 |
| Non-were raised during this audit. | 94 |
| 4.3.3 Opportunity for Improvements Raised During this Audit | 94 |
| 4.4 ISSUES THAT WERE RAISED DURING THE STAKEHOLDER CONSULTATION. IF ANY | 94 |
| RSPO PRINCIPLE | 95 |
| STAKEHOLDER COMMENT | 95 |
| CUC RESPONSE | 95 |
| [IN CASE THIS HAS RESULTED IN AN NC. MAKE REFERENCE TO THE NC NUMBER] | 95 |
| PART 5: RSPO SUPPLY CHAIN CERTIFICATION | 97 |
| 5.1 POM INCLUDED IN THE SCOPE OF THE AUDIT | 98 |
| 5.2 CONFIRMATION OF THE COMPANY'S SUMMARY OF ANNUAL CERTIFIED VOLUME OF RSPO CERTIFIED PALM OIL AND PALM KERNEL OVER A SPECIFIED PERIOD | 98 |
| 5.3 MONTHLY RECORDS OF CERTIFIED AND UNCERTIFIED FFB RECEIVED SINCE THE LAST AUDIT – 12 MONTHS BACK IN CASE OF MAIN ASSESSMENT. IT SHALL BE THE LAST 12 MONTH FIGURE. | 98 |
| 5.4 MONTHLY RECORDS OF CERTIFIED CPO AND PK SINCE THE LAST AUDIT – 12 MONTHS BACK | 98 |
| 5.5 RECORDS OF CERTIFIED CPO & PK SOLD UNDER CREDIT TO BUYERS SINCE THE LAST AUDIT. IF ANY – 12 MONTHS BACK | 99 |
| 5.6 RECORDS OF CERTIFIED CPO & PK SOLD UNDER UTZ PALMTRACE TO BUYERS SINCE THE LAST AUDIT. IF ANY – 12 MONTHS BACK | 99 |
| PART 6: CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY | 100 |
| 6.1 DATE OF NEXT ASA | 100 |
| 6.2 DATE FOR CLOSURE OF NON-CONFORMITIES | 100 |
| 6.3 SIGNING BY THE CLIENT | 100 |
| 6.4 SIGNING BY THE LEAD AUDITOR | 100 |
| 6.5 SIGNING BY THE CERTIFIER | 100 |
| PART 7: APPENDICIES | 101 |
| APPENDIX 1: LOCATION MAP FOR THIS CERTIFICATION UNIT | 101 |
| APPENDIX 2: SUMMARY OF GHG EMISSIONS..... | 102 |
| APPENDIX 3: GHG ASSESSMENT FOR NEW PLANTINGS | 104 |

PART 1: SCOPE OF THE CERTIFICATION ASSESSMENT AUDIT

1.1 Company and Contact Details

| | |
|---------------|--|
| Company Name: | Palma y Trabajo S.A.S Subsidiary de DAABON GROUP |
|---------------|--|

| | |
|----------------------------|---|
| Business Address: | Kilometer 1 Sogamoso bridge; Kilometer 8 Puerto Wilches Santander Colombia. |
| Contact Person: | Mrs Carolina Torrado |
| Office Telephone: | +57 314-5964292 |
| E-Mail: | ctorrado@daabon.com.co |
| Web Site: | http://www.daabon.com/es/ |
| Other Certifications Held: | ISCC |

1.2 RSPO Membership & Certification Details

| | |
|---------------------------------|---|
| RSPO Membership Number: | 1-0132-12-000-00 |
| Registered Client Name: | Palma y Trabajo S.A.S |
| Certificate Number: | CU-RSPO-866466 |
| Start Date Of Certificate: | 24-05-2023 |
| End Date Of Certificate: | 23/5/2028 |
| Date Of Original Certification: | 24-05-2018 |
| Scope: | Certification of the Palm Oil Mill and Supply Bases |
| Type Of Certification: | Single site <input checked="" type="checkbox"/> Multi sites <input type="checkbox"/> |
| Duration Of Certificate: | 5 Years from date of certification |

1.3 Main / Annual Surveillance Assessment Details

| | |
|-----------------------------|-------------------|
| Dates Of This Audit: | May 7 to 10, 2024 |
| Audit Number: | ASA1 |
| Date of Public Announcement | N.A |

1.4 Assessment Type

This is an assessment of Compliance with the RSPO Principles and Criteria (RSPO P&C 2018) addressed to the organization named Palma y Trabajo S.A.S POM and their respective supply bases as listed in this report below according to the Colombian National Interpretation (2020) of the RSPO Principles and Criteria for Sustainable Palm Oil Production 2018 Endorsed by the RSPO Executive Board and adopted at the 15th Annual General Meeting by RSPO Members on November 15, 2018.

1.5 Non-Conformance Overview

| NC Overview from the past 5 years | | | | | |
|-----------------------------------|-------|-------|------|----|------|
| Indicator C: Critical | ASA 2 | ASA 3 | ASA4 | RC | ASA1 |
| 1.1.1C | | | | | |
| 1.1.2 | | | | | |
| 1.1.3C | | | | | |
| 1.1.4C | | | | | |
| 1.1.5 | | | | | |
| 1.2.1 | | | | | |
| 1.2.2 | | | | | |
| 2.1.1C | | | | | |
| 2.1.2 | | | | | |
| 2.1.3 | | | | | |
| 2.2.1 | | | | | |
| 2.2.2 | | | | | |
| 2.2.3 | | | | | |
| 2.3.1C | | | | | |
| 2.3.2 | | | | | |
| 3.1.1C | | | | | |
| 3.1.2 | | | | | |

| | | | | | |
|----------------|--|--|--|--|--|
| 3.1.3 | | | | | |
| 3.2.1 | | | | | |
| 3.2.2 | | | | | |
| 3.3.1C | | | | | |
| 3.3.2 | | | | | |
| 3.3.3 | | | | | |
| 3.4.1C | | | | | |
| 3.4.2 | | | | | |
| 3.4.3C | | | | | |
| 3.5.1 | | | | | |
| 3.5.2 | | | | | |
| 3.6.1C | | | | | |
| 3.6.2C | | | | | |
| 3.7.1C | | | | | |
| 3.7.2 | | | | | |
| 3.7.3 | | | | | |
| 3.8.1C | | | | | |
| 3.8.2C | | | | | |
| 3.8.3C | | | | | |
| 3.8.4C | | | | | |
| 3.8.5C | | | | | |
| 3.8.6C | | | | | |
| 3.8.7C | | | | | |
| 3.8.8C | | | | | |
| 3.8.9C | | | | | |
| 3.8.10C | | | | | |
| 3.8.11C | | | | | |
| 3.8.12C | | | | | |
| 3.8.13C | | | | | |
| 3.8.14C | | | | | |
| 3.8.15C | | | | | |
| 3.8.16C | | | | | |
| 3.8.17C | | | | | |
| 4.1.1C | | | | | |
| 4.1.2 | | | | | |
| 4.2.1C | | | | | |
| 4.2.2 | | | | | |
| 4.2.3 | | | | | |
| 4.2.4 | | | | | |
| 4.3.1 | | | | | |
| 4.4.1C | | | | | |
| 4.4.2 | | | | | |
| 4.4.3C | | | | | |
| 4.4.4 | | | | | |
| 4.4.5C | | | | | |
| 4.4.6 | | | | | |
| 4.5.1C | | | | | |
| 4.5.2C | | | | | |
| 4.5.3 | | | | | |
| 4.5.4 | | | | | |
| 4.5.5 | | | | | |
| 4.5.6 | | | | | |
| 4.5.7 | | | | | |

| | | | | | |
|---------------|--|--|--|--|--|
| 4.5.8C | | | | | |
| 4.6.1C | | | | | |
| 4.6.2C | | | | | |
| 4.6.3 | | | | | |
| 4.6.4 | | | | | |
| 4.7.1C | | | | | |
| 4.7.2C | | | | | |
| 4.7.3 | | | | | |
| 4.8.1 | | | | | |
| 4.8.2C | | | | | |
| 4.8.3 | | | | | |
| 4.8.4 | | | | | |
| 5.1.1 | | | | | |
| 5.1.2C | | | | | |
| 5.1.3C | | | | | |
| 5.1.4C | | | | | |
| 5.1.5 | | | | | |
| 5.1.6C | | | | | |
| 5.1.7 | | | | | |
| 5.1.8 | | | | | |
| 5.1.9C | | | | | |
| 5.2.1 | | | | | |
| 5.2.2 | | | | | |
| 5.2.3 | | | | | |
| 5.2.4C | | | | | |
| 5.2.5 | | | | | |
| 6.1.1C | | | | | |
| 6.1.2C | | | | | |
| 6.1.3 | | | | | |
| 6.1.4 | | | | | |
| 6.1.5C | | | | | |
| 6.1.6 | | | | | |
| 6.2.1C | | | | | |
| 6.2.2C | | | | | |
| 6.2.3C | | | | | |
| 6.2.4C | | | | | |
| 6.2.5 | | | | | |
| 6.2.6 | | | | | |
| 6.2.7 | | | | | |
| 6.3.1C | | | | | |
| 6.3.2 | | | | | |
| 6.3.3 | | | | | |
| 6.4.1 | | | | | |
| 6.4.2C | | | | | |
| 6.4.3C | | | | | |
| 6.4.4 | | | | | |
| 6.5.1C | | | | | |
| 6.5.2C | | | | | |
| 6.5.3 | | | | | |
| 6.5.4 | | | | | |
| 6.6.1C | | | | | |
| 6.6.2 | | | | | |
| 6.7.1C | | | | | |

| | | | | | |
|----------------|--|--|--|--|--|
| 6.7.2 | | | | | |
| 6.7.3C | | | | | |
| 6.7.4 | | | | | |
| 6.7.5 | | | | | |
| 7.1.1C | | | | | |
| 7.1.2 | | | | | |
| 7.1.3 | | | | | |
| 7.2.1C | | | | | |
| 7.2.2C | | | | | |
| 7.2.3C | | | | | |
| 7.2.4 | | | | | |
| 7.2.5 | | | | | |
| 7.2.6C | | | | | |
| 7.2.7C | | | | | |
| 7.2.8 | | | | | |
| 7.2.9C | | | | | |
| 7.2.10C | | | | | |
| 7.2.11C | | | | | |
| 7.3.1 | | | | | |
| 7.3.2 | | | | | |
| 7.3.2 | | | | | |
| 7.4.1 | | | | | |
| 7.4.2 | | | | | |
| 7.4.3 | | | | | |
| 7.4.4 | | | | | |
| 7.5.1C | | | | | |
| 7.5.2 | | | | | |
| 7.5.3 | | | | | |
| 7.6.1C | | | | | |
| 7.6.2 | | | | | |
| 7.6.3 | | | | | |
| 7.7.1C | | | | | |
| 7.7.2 | | | | | |
| 7.7.3C | | | | | |
| 7.7.4C | | | | | |
| 7.7.5C | | | | | |
| 7.7.6C | | | | | |
| 7.7.7C | | | | | |
| 7.8.1 | | | | | |
| 7.8.2C | | | | | |
| 7.8.3 | | | | | |
| 7.8.4 | | | | | |
| 7.9.1 | | | | | |
| 7.10.1C | | | | | |
| 7.10.2C | | | | | |
| 7.10.3C | | | | | |
| 7.11.1C | | | | | |
| 7.11.2 | | | | | |
| 7.11.3 | | | | | |
| 7.12.1C | | | | | |
| 7.12.2C | | | | | |
| 7.12.3C | | | | | |
| 7.12.4C | | | | | |

| | | | | | |
|----------------|--|--|--|--|--|
| 7.12.5 | | | | | |
| 7.12.6 | | | | | |
| 7.12.7 | | | | | |
| 7.12.8C | | | | | |

1.6 Location of the Palm Oil Mill

| PRU | Name Palm Oil Mill (POM) | Mill Capacity MT/Hour | Location Address | GPS Reference | |
|-------|--------------------------------|-----------------------------|---|-----------------|----------------|
| | | | | Longitude (E/S) | Latitude (N/S) |
| POM 1 | Palma & Trabajo S.A.S. | 24 | Km 1 Puente Sogamoso, Municipality of Puerto Wilches, Department of Santander | 73°48'0.11"O | 7°14'17.86"N |

1.7 Palm Oil Mill Output and Approximate Tonnages Certified

If the Mill is receiving FFB from uncertified supply bases outside the audit scope, such uncertified sources is highlighted under the following sections as seen applicable:

- PART 1, Section 1.7 – General Description of Supply Base,
- PART 2: Partial Certification, Section 2.4 – Uncertified Units or Holdings,
- PART 5: RSPO Supply Chain Certification of this report

| Projected Production from the last 12 Months (MT) 24/8/2023 – 23/8/2024 | | | Actual Production for this Audit Year (MT) 1/4/2023 – 30/3/2024 | | | Projected 12 Months (MT) Forecast Volume in this Report 23/8/2024 – 24/8/2025 | | |
|--|-------|-------|--|---------|--------|--|------|-----|
| FFB | CPO | PK | FFB | CPO | PK | FFB | CPO | PK |
| POM 1: PALMA Y TRABAJO S.A.S | | | | | | | | |
| 36,254 | 9,005 | 1,070 | 29,808.8 | 7,414.4 | 397.11 | 37,922.30 | 9100 | 720 |

Note : refer to part 5.2 for Palmtrace certified volume

Note 2: the projected volume from the last 12 months and actual volume refer to production related information before certification for main assessment

Note 3: in cases of only plantations (without mill), projected CSPO and CSPK is based on standard OER and KER.

1.7 General Description of Supply Base

The company is located in the eastern region of Colombia, specifically in the municipality of Puerto Wilches, in the department of Santander. This area is characterized by being dedicated in previous years to cattle grazing before the development of oil palm crops, which date back to the 1970s, when the organization began its commercial activities in the production of crude palm oil.

Its main supply base of palm fruit is concentrated in its own plantation called Oleoyuma S.A.S., which for the current audit exercise maintains its total area at 3918.2 ha and a planted area of 2998,17 ha.

It is important to note that no new plantations have been developed after 2010, only replanting areas.

The planted area has varied due to the renovation or replanting project of crops affected by bud rot; there are no new plantations. This variation can be seen from year to year in recent reports, where the area planted at the time of the audit is recorded, leaving out plots in the process of eradication and land preparation.

RSPO P&C 2021 Report, Planted Area: 3023,10 Ha

RSPO P&C 2022 Report, Planted Area: 3000,18 Ha

RSPO Report P&C 2023, Planted Area: 2570.48

The following is a list of the year of sowing lots

| Lote | Year of sowing | Year Reseeding | Category | Ranking | Lote | Material | Área (ha) |
|------|----------------|----------------|----------|---------|------|----------|-----------|
|------|----------------|----------------|----------|---------|------|----------|-----------|

| | | | | | | | | |
|-------------------------|------|------|------------|----------|----------|----------------------------|---------------|-----------------------------|
| 42-43/23 | 1989 | 2023 | Replanting | Immature | 42-43/23 | Coari X Lame Fortuna | 7,70 | |
| L 36/23 | 1965 | 2023 | Replanting | Immature | L 36/23 | Coari X Lame Fortuna | 13,69 | |
| L 45/23 | 1964 | 2023 | Replanting | Immature | L 45/23 | Coari X Lame Fortuna | 16,66 | |
| L 46/23 | 1964 | 2023 | Replanting | Immature | L 46/23 | Coari X Lame Fortuna | 18,38 | |
| L 35/23 | 1965 | 2023 | Replanting | Immature | L 35/23 | Coari X Lame Fortuna | 30,10 | |
| L 37/23 | 1965 | 2023 | Replanting | Immature | L 37/23 | Coari X Lame Fortuna | 17,03 | |
| L 38/23 | 1965 | 2023 | Replanting | Immature | L 38/23 | Coari X Lame Fortuna | 22,74 | |
| L 39/23 | 1965 | 2023 | Replanting | Immature | L 39/23 | Coari X Lame Fortuna | 36,94 | |
| L 40/23 | 1965 | 2023 | Replanting | Immature | L 40/23 | Materiales Cenipalma | 40,42 | |
| L 41/23 | 1965 | 2023 | Replanting | Immature | L 41/23 | Coari X Lame Fortuna | 39,45 | |
| L 42/23 | 1965 | 2023 | Replanting | Immature | L 42/23 | Coari X Lame Fortuna | 31,72 | |
| LR 43/23 | 1966 | 2023 | Replanting | Immature | LR 43/23 | Deli X Lame 1+2 | 39,000 | |
| LR44/23 | 1966 | 2023 | Replanting | Immature | LR44/23 | Deli X Lame 1+2 | 31,74 | |
| V1/23 | 1999 | 2023 | Replanting | Immature | V1/23 | Coari X Lame Fortuna | 7,50 | |
| L 11/23 | 1966 | 2023 | Replanting | Immature | L 11/23 | Deli X Lame 1+2 | 17,59 | |
| L 10/22 | 1966 | 2023 | Replanting | Immature | L 10/23 | Coari X Lame Fortuna | 13,34 | |
| L 7/23 | 1966 | 2023 | Replanting | Immature | L 7/23 | Coari X Lame Fortuna | 23,70 | |
| L 8/23 | 1966 | 2023 | Replanting | Immature | L 8/23 | Deli X Lame 1+2 | 19,99 | |
| TOTAL REPLANTING | | | | | | | 427.89 | TOTAL REPLANTING |

| 1.7.1 Location of the Supply Base | | | | | | | |
|--------------------------------------|---------------------|---|-----------------|----------------|-------------------|----------|---------|
| OPP | Oil Palm Plantation | Location | GPS reference | | Area Summary (Ha) | | |
| | Name | Address | Longitude (E/S) | Latitude (N/S) | Mature | Planted | Total |
| POM 1: PALMA Y TRABAJO S.A.S. | | | | | | | |
| OPP 1 | Oleoyuma S.A.S. | Km 1 Puente Sogamoso, Municipality of Puerto Wilches, Department of Santander | 73°48'0.34 "O | 7°14'18.5 6"N | 1,871.84 | 2,998.17 | 3,918.2 |
| TOTAL | | | | | 1,871.84 | 2,998.17 | 3,918.2 |

**The planted area has varied due to the renovation or replanting project of crops affected by bud rot; there are no new plantations. This variation can be seen from year to year in recent reports, where the area planted at the time of the audit is recorded, leaving out plots in the process of eradication and land preparation.*

RSPO P&C 2021 Report, Planted Area: 3023,10 Ha

RSPO P&C 2022 Report, Planted Area: 3000,18 Ha

RSPO Report P&C 2023, Planted Area: 2570.48

| 1.7.2 Scheme Smallholders/Scheme Outgrowers/Independent Smallholders/Outgrowers included in the certificate | | | | | | | | |
|---|------|----------|------------------------------|--|-------------------|--------|-------------------------|----------------|
| Type | | | Presence | | Number | | | |
| Scheme Smallholders | | | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | | | | |
| Scheme Outgrowers | | | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | | | | |
| Independent Smallholders | | | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | | | | |
| Independent Outgrowers | | | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | | | | |
| Details of Scheme Smallholders related to certification | | | | | | | | |
| No | Name | Location | GPS reference | | Area Summary (Ha) | | Estimated FFB/Year (MT) | Planting Years |
| | | Address | Longitude | Latitude | Total | Mature | | |
| 1 | N.A | | | | | | | |
| TOTAL | | | | | | | | |
| Details of Scheme Outgrowers related to certification | | | | | | | | |
| No | Name | Location | GPS reference | | Area Summary (Ha) | | Estimated FFB/Year (MT) | Planting Years |
| | | Address | Longitude | Latitude | Total | Mature | | |
| 1 | N.A | | | | | | | |
| TOTAL | | | | | | | | |
| Details of Independent Smallholders related to certification | | | | | | | | |

| No | Name | Location | GPS reference | | Area Summary (Ha) | | Estimated FFB/Year (MT) | Planting Years |
|---|------|----------|---------------|----------|-------------------|--------|-------------------------|----------------|
| | | Address | Longitude | Latitude | Total | Mature | | |
| 1 | N.A | | | | | | | |
| TOTAL | | | | | | | | |
| Details of Independent Outgrowers related to certification | | | | | | | | |
| No | Name | Location | GPS reference | | Area Summary (Ha) | | Estimated FFB/Year (MT) | Planting Years |
| | | Address | Longitude | Latitude | Total | Mature | | |
| 1 | N.A | | | | | | | |
| TOTAL | | | | | | | | |

| 1.7.3 Statistics of the Supply Base and Estimated Tonnes of FFB produced per year | | | | |
|---|-----------------------------|-------------------------|----------------|---------------|
| OPP | Oil Palm Plantation | Projected FFB/Year (MT) | Planting Years | Cycle (Years) |
| POM 1: PALMA Y TRABAJO S.A.S | | | | |
| OPP 1 | Oleaginosas del Yuma S.A.S. | 2,386.45 | 2000 a 2004 | |
| | | 271.89 | 2005 a 2009 | |
| | | 16,895.28 | 2010 a 2014 | |
| | | 15,035.17 | 2015 a 2019 | |
| | | 3,333.51 | 2020 a 2023 | |
| TOTAL | | 37,922.30 | | |

| 1.7.4 Non-Certified Tonnage of FFB (outside supplier – Excluded from Certificate) | | | |
|---|---|--|---|
| Independent FFB Supplier | Tonnage / Year | | |
| | Projected Production from the last 12 Months (MT) | Actual Production for this Audit Year 2016/2017 (MT) | Projected 12 Months (MT) Forecast Volume in this Report |
| Small independent producers 87 <i>Productores independientes</i> | 105,000 | 94,173.06 | 96,664 |

Previous year the suppliers name were revealed however there was a request of confidentiality of the project does not authorise to place the names and sensitive information of rff suppliers, only the number of producers is 87.

| 1.7.5 Conservation and HCV Area (Ha) | | | | |
|---|-----------------------------|------------------------|---------------|----------------------------|
| OPP | Oil Palm Plantation | Conservation Area (Ha) | HCV Area (Ha) | * HCV part of Conservation |
| POM 1: PALMA Y TRABAJO S.A.S | | | | |
| OPP 1 | Oleaginosas del Yuma S.A.S. | 99 | 200 | NO |
| TOTAL | | 99 | 200 | |
| * Indicate if HCV area is part of the Conservation Area. If the HCV area is part of the Conservation Area. then "YES" otherwise. "No" | | | | |

| 1.7.6 Percentage of Planted Oil Palm by different Age Ranges | | | | | | | |
|--|---------------------------------|--------------|--------------|--------------|--------------|--------------|-------|
| OPP | Planting Years by 5 year Ranges | | | | | | |
| | 1995 to 1999 | 2000 to 2004 | 2005 to 2009 | 2010 to 2014 | 2015 to 2019 | 2020 to 2023 | Total |
| OPP 1 | 0 | 10 | 1 | 30 | 28 | 31 | 100 |
| Total | 0 | 10 | 1 | 30 | 28 | 31 | 100 |

| 1.7.7 Calculation of the Number of Production Units (N) to Sample for the Mill |
|--|
|--|

Where sampling is required for a certification assessment, the sampling design shall include every mill and be based on a minimum sample of x estates, where $x = (\sqrt{y}) \times (z)$, where y is the number of estates and where z is the multiplier defined by the risk assessment. A 'risk level' shall be set at:

Level 1 - low risk (multiplier of 0.8)

Level 2 - medium risk (multiplier of 1.2)

Level 3 - high risk (multiplier of 2)

The result always to be rounded "up" to the next whole integer. Sampling will be done where there are more than four estates or associated smallholders, otherwise all estates must be visited as part of the assessment.

For the Mill, how many units make up the production base?

| Owned estates (Y) | $N = (\sqrt{Y}) \times (z)$ | Smallholders/outgrowers (S) | $N = (\sqrt{S}) \times (z)$ |
|-------------------|-----------------------------|-----------------------------|-----------------------------|
| 1 | 1 | - | - |

Explanation as to the selection of estates sampled

Based on the sample formula $N = (0.8\sqrt{6}) \times (1.0)$ the tow (1) units registered are visited

Finca 1: Oleoyuma S.A.S.

In accordance with the RSPO certification system numeral 5.7.1. Sampling is performed when there are more than four farms or smallholders associated: However, in the case of units with less than four (4) farms, all farms will be audited.

1.8 Progress of associated Smallholders or Out-growers, if applicable to this assessment

Progress of associated Smallholders or Out-growers towards Compliance with relevant Standards - the mill shall develop and implement a plan to ensure that 100% of scheme smallholders and scheme outgrowers are compliant with the standard within three years of the mill's initial certification.

***In monitoring compliance with this timeline, an observation shall be raised after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.**

1.9 Previous land users, if applicable to this assessment

| Section | Requirement | Yes/No | If "Yes" | If "No" | Findings |
|---------|--|--------|----------------------------|--------------------|---|
| 1.9.1 | Are there any areas which were previously owned by other users and/or are subject to customary rights of local communities and indigenous peoples? | NO | Go to 1.9.2 | Section 1.9 is N/A | The owner of the land was Extractor Brisas S.A.S. which has sold it to the Daabon group and no conflict has been recorded. The customary rights of the local and indigenous peoples are NOT applied. The previous owner of the land was a liquidated organization called Extractor Brisas, who sold the land legitimately to the Daabon business group through a public deed, and no conflicts or application of customary rights of local and/or indigenous communities have been registered. |
| 1.9.2 | Are list of previous land owners and contact details available? | YES | Please fill up table below | - | The areas are not subject to the customary rights of local communities and indigenous peoples. |
| 1.9.3 | Were all the acquisitions done with a proper FPIC? | NA | - | - | The entire acquisition by purchase of the land was carried out subject to Colombian legal regulations. |

| | | | | | |
|-------|---|----|---|---|--|
| 1.9.4 | Are there any acquisition agreements available? | NA | - | - | There are legal documents in accordance with Colombian law. such as public deeds registered in the national public deed's office. which prove and demonstrate land tenure long before the current owners planted the land with oil palm. |
| 1.9.5 | Were the acquisition agreements complied with? | NA | - | - | There are no indigenous peoples in the project's area of influence; however. the project has developed its FPIC assessment with the surrounding communities. |

| List of previous land owners | | | |
|------------------------------|---------------------------------|---------------------|-----------------|
| OPP | Name | Year of acquisition | Contact details |
| 1 | BELLAVISTA | 1984 | 303-4849 |
| 2 | CALIFORNIA | 1995 | 303-50305 |
| 3 | COLOMBIA | 1971 | 303-29602 |
| 4 | COMISARIATO (CASA) | 1974 | 303-2648 |
| 5 | EL DIAMANTE | 1974 | 303-11347 |
| 6 | EL JAZMIN | 1971 | 303-29603 |
| 7 | EL NARANJO | 1988 | 303-1122 |
| 8 | EL PLACER | 1986 | 303-25503 |
| 9 | EL PROGRESO | 2000 | 303-4848 |
| 10 | EL REPOSO | 1989 | 303-32242 |
| 11 | EL TRIANON | 1984 | 303-5008 |
| 12 | GRANADA | 2004 | 303-3576 |
| 13 | JAZMIN Y LA ESPERANZA | 1988 | 303-11348 |
| 14 | LA ARGELIA | 1981 | 303-10926 |
| 15 | LA ESMERALDA | 1982 | 303-11346 |
| 16 | LA PLATA | 1989 | 303-34567 |
| 17 | LAS CANARIAS | 1965 | 303-29604 |
| 18 | LAS DELICIAS | 1986 | 303-17875 |
| 19 | LOS NOGALES | 1978 | 303-893 |
| 20 | PROFIA 1 Y 2 | 1968 | 303-3905 |
| 21 | SAN ISIDRO | 1986 | 303-2832 |
| 22 | SANTA INES | 1973 | 303-29601 |
| 23 | LAS BRISAS Y SAN ANTONIO LOTE 1 | 1976 | 303-86262 |
| 24 | EL JAIGAR LOTE 2 | 1976 | 303-86263 |
| 25 | EL FUTURO LOTE 5 | 1976 | 303-86266 |
| 26 | ALEXANDRA LTE 13 | 1976 | 303-86274 |
| 27 | CANAAN LOTE 14 | 1976 | 303-86275 |
| 28 | TRES ESQUINAS LOTE 19 | 1976 | 303-86280 |
| 29 | LOS MIMBRES LOTE 20 | 1976 | 303-86281 |
| 30 | SERVIDUMBRE | 1976 | 303-86282 |
| 31 | LOTE TERRENO | 1976 | 303-18900 |
| 32 | EL NOGAL | 1976 | 303-18899 |
| 33 | HEVEA GOLDEN | 2005 | 303-57978 |
| 34 | HEVEA GOLDEN 1 | 2005 | 303-61474 |
| 35 | LAS MARGARITAS | 2001 | 303-10076 |
| 36 | EL PORVENIR | 2001 | 303-58958 |

Note: contact details of previous land owners and consultation status under annex 5. All previous land owners were sampled. unless unreachable.

1.10 Outsourced Activities / Contractors

The outsourced activities or contractors are third parties activities that fall inside the scope of certification.

| Contractor Name | Type of Outsourced Activity | Location of Activity |
|--|--|---------------------------------------|
| Specialized transportation los Yariguies | Transport of fruit from the Oleaginosas del Yuma S.A.S. plantation to the PALMA Y TRABAJO S.A.S. processing plant. | Puerto Wilches – Santander - Colombia |
| Progreso Palmero S.A.S | Agricultural Service Provider | Puerto Wilches – Santander - Colombia |

1.11 Location Map for this Certification Unit (See Appendix 1)

PART 2: MULTIPLE MANAGEMENT UNITS

Organizations that have multiple management units. and/or a majority holding in and/or management control of more than one autonomous company growing oil palm. will be permitted to certify individual management units and/or subsidiary companies under certain conditions. A majority shareholding is defined as the largest shareholding; where the largest shareholdings are equal (e.g. 50/50) this applies to the organization that has management control.

2.1 Summary of Multiple Management Unit

| Section | Requirement | Findings and any action required | Compliance |
|---------|--|--|------------|
| 2.1.1 | RSPO membership: The parent organization or one of its majority owned and/or managed subsidiaries is a member of the RSPO. | The parent organization. Daabon Group is the member of the RSPO. Within the group certification. the companies involved in downstream. upstream and commercial. have been included: Membership 1-0132-12-000-00 in the name Palma y Trabajo S.A | YES |
| 2.1.2 | Time-bound plan: A time-bound plan for certifying all its management units and/or entities. including the units where the organization has management control and no or minor shareholding. is submitted to the CB during the initial certification audit. The time-bound plan should contain a current list of all estates and mills | All management units/entities are certified under the RSPO. All production areas bound to extraction mills are certified. | YES |
| 2.1.3 | Does all estates and mill are certified within five years after obtaining RSPO membership? As a minimum. all estates and mills shall be certified within five years after obtaining RSPO membership. Any new acquisitions shall be certified within a three-year timeframe. Any deviations from these maximum periods requires approval by the RSPO Secretariat | All estates and mills acquired have been certified under the three-year. | YES |
| 2.1.4 | What is the progress of the time bound plan? Progress towards this plan shall be verified and reported on in subsequent annual surveillance audits by the CB. Where the CB conducting the surveillance audit is different from the CB which first accepted the time-bound plan. the later CB shall accept the appropriateness of the time- | has been executed according to the ACOP | YES |

| | | | |
|-------|--|------|-----|
| | bound plan at the moment of first involvement and shall only check continued appropriateness; | | |
| 2.1.5 | Any revision to the time-bound plan? If there is any revision to the time-bound plan or to the circumstances of the company shall cause the time-bound plan to be reviewed by the CB. Changes to the time-bound plan are permitted only where the organization can demonstrate to the CB that they are justified. The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or chamber of commerce (or equivalent) | None | YES |

**Where there are isolated lapses in implementation of a time-bound plan. a minor non-compliance shall be raised. Where there is evidence of fundamental failure to proceed with implementation of the plan. a major non-compliance shall be raised

| 2.2 Requirement of Uncertified Management Units | | | |
|---|--|--|------------|
| NOTE: | Companies may demonstrate compliance by clear evidence of a self-audit (i.e. an internal audit for all subsidiaries. estates and Palm Oil Mills) | | |
| Section | Requirement | Findings and any action required | Compliance |
| 2.2.1 | Is there any replacement of primary forest? No replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.12. Any new plantings since January 1st 2010 shall comply with the RSPO New Planting Procedure (NPP). For each new planting development. compliance with the NPP shall be verified by an RSPO accredited CB | The project conducts a Land Use Change Analysis (LUCA). which shows as a result the absence of HCVs or primary forests. In their internal environmental analysis. they didn't find any primary forest replacement. There's a letter confirming the usage of the land for agricultural purposes. issued by the regional authority (Carta de Umata). No new plantings done nor projected since the first planted in their owned estates (since 2005). | YES |
| 2.2.2 | Is there any land conflict? If any. are they being resolved through a mutually agreed process. such as the RSPO Complaints System or Dispute Settlement Facility. in accordance with RSPO P&C criteria 4.4. 4.5. 4.6. and 4.7? | There are no known land disputes. and it can be confirmed that all of the farms owned have been legally acquired and the necessary documents are available for proof and validation if necessary. | YES |
| 2.2.3 | Is there any labour dispute? If any. are they being resolved through a mutually agreed process in accordance with RSPO P&C criterion 4.2? | It is known that there is a union group representing the workers. which at the time of this audit did not reflect any type of conflict with the organization? | YES |
| 2.2.4 | Is there any Legal non-compliance? If any. is it being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1? | During the current audit. no non-compliances related to legal issues have been evidenced. | YES |

****CBs shall assess compliance with these rules at each assessment of any of the applicable management units. Assessment of compliance with requirements above by the CB based on self-declarations only by the company. with no other supporting documentation. shall not be acceptable.**

| TIME BOUND PLAN FORECAST FOR RSPO CERTIFICATION OF ALL PALM OIL MILLS & SUPPLY BASES | | | | | |
|---|----------------|--|------------------------------------|---|---|
| Palm Oil Mill | Country | Supply Bases (estates. plantations. associations) | | Targeted RSPO Certification Year | Current Certification Status as per this Audit |
| Extractora Tequendama | Colombia | Tequendama Estate | | 2010 | Certified |
| Extractora Tequendama | Colombia | Ariguani Estate | | 2010 | Certified |
| Extractora Tequendama | Colombia | Gavilan Estate | | 2010 | Certified |
| Extractora Tequendama | Colombia | Gavilan II Estate | | 2010 | Certified |
| Extractora Tequendama | Colombia | Gavilan II Estate / Los Principes | | 2024 | No Certified |
| Extractora Tequendama | Colombia | Las Mercedes Estate | | 2010 | Certified |
| Extractora Tequendama | Colombia | Aliados Palmicultores | San Andres Smallholder | 2010 | Certified |
| Extractora Tequendama | Colombia | Aliados Palmicultores | Ana Milena Smallholder | 2010 | Certified |
| Extractora Tequendama | Colombia | Aliados Palmicultores | Bella Sandrith Smallholder | 2010 | Certified |
| Extractora Tequendama | Colombia | Aliados Palmicultores | El Barzal Smallholder | 2010 | Certified |
| Extractora Tequendama | Colombia | Aliados Palmicultores | El Perrenque Smallholder | 2010 | Certified |
| Extractora Tequendama | Colombia | Aliados Palmicultores | En Nombre De Dios Smallholder | 2010 | Certified |
| Extractora Tequendama | Colombia | Aliados Palmicultores | La Esperanza Smallholder | 2010 | Certified |
| Extractora Tequendama | Colombia | Aliados Palmicultores | La Maury Smallholder | 2010 | Certified |
| Extractora Tequendama | Colombia | Aliados Palmicultores | Las Gemelas Smallholder | 2010 | Certified |
| Extractora Tequendama | Colombia | Asopalthea | Alicante Smallholder | 2010 | Certified |
| Extractora Tequendama | Colombia | Asopalthea | Alicante Smallholder | 2010 | Certified |
| Extractora Tequendama | Colombia | Asopalthea | El Campano Y La Esther Smallholder | 2010 | Certified |
| Extractora Tequendama | Colombia | Asopalthea | Rosa Mercedes Smallholder | 2010 | Certified |
| Extractora Tequendama | Colombia | Aliados Palmicultores | Casa De Bloque Smallholder | 2010 | Certified |

| | | | | | |
|---|-----------------|------------------------------------|------------------------------------|-------------|---------------------|
| <i>Extractora Tequendama</i> | <i>Colombia</i> | <i>Aliados Palmicultores</i> | <i>Casa De Bloque1 Smallholder</i> | <i>2010</i> | <i>Certified</i> |
| <i>Extractora Tequendama</i> | <i>Colombia</i> | <i>Aliados Palmicultores</i> | <i>Monte Video Smallholder</i> | <i>2010</i> | <i>Certified</i> |
| <i>Extractora Tequendama</i> | <i>Colombia</i> | <i>Aliados Palmicultores</i> | <i>Montevideo Smallholder</i> | <i>2010</i> | <i>Certified</i> |
| <i>Extractora Tequendama</i> | <i>Colombia</i> | <i>Aliados Palmicultores</i> | <i>Villa Naiz Smallholder</i> | <i>2010</i> | <i>Certified</i> |
| <i>Extractora Tequendama</i> | <i>Colombia</i> | <i>Aliados Palmicultores</i> | <i>El Paraiso Smallholder</i> | <i>2010</i> | <i>Certified</i> |
| <i>Extractora Tequendama</i> | <i>Colombia</i> | <i>Aliados Palmicultores</i> | <i>El Paraiso 3 Smallholder</i> | <i>2010</i> | <i>Certified</i> |
| <i>Extractora Tequendama</i> | <i>Colombia</i> | <i>Aliados Palmicultores</i> | <i>La Gloria Smallholder</i> | <i>2010</i> | <i>Certified</i> |
| <i>Extractora Tequendama</i> | <i>Colombia</i> | <i>Aliados Palmicultores</i> | <i>La Justicia Smallholder</i> | <i>2010</i> | <i>Certified</i> |
| <i>Extractora Tequendama</i> | <i>Colombia</i> | <i>Aliados Palmicultores</i> | <i>La Agustina Smallholder</i> | <i>2010</i> | <i>Certified</i> |
| <i>Extractora Tequendama</i> | <i>Colombia</i> | <i>Asoipalthea</i> | <i>La Solita Smallholder</i> | <i>2010</i> | <i>Certified</i> |
| <i>Extractora Tequendama</i> | <i>Colombia</i> | <i>Valentina</i> | | <i>2010</i> | <i>Certified</i> |
| <i>Extractora Palma y Trabajo</i> | <i>Colombia</i> | <i>Finca Oleoyuma</i> | | <i>2017</i> | <i>Certified</i> |
| <i>Extractora Palmas de San Alberto</i> | <i>Colombia</i> | <i>Finca Palmas de San Alberto</i> | | <i>2024</i> | <i>Certified</i> |
| <i>Extractora Palmas de San Alberto</i> | <i>Colombia</i> | <i>Finca La Loma</i> | | <i>2025</i> | <i>No Certified</i> |

| With reference to time bound plan. the following issues were reviewed openly with the Control Union audit team during the assessment and which may be in conflict with the rules for partial certification . if applicable | |
|--|---|
| Name of Mill or Plantation | *Area of concern (See examples below) |
| N.A | N/A because there are no conflicts in the requirements of the partial certification as mentioned above. |
| <p>Include any known concerns. media reports and major issues both present and from the past covering. for example:</p> <ul style="list-style-type: none"> • Replacement of primary forest or any area containing HCV's since November 2005. • Evidence of non-compliance with the law • Legal issues • Compensation payments • Social relations • Burning • Labor disputes | |

| |
|---|
| 2.3 Summary of the findings for Multiple Management Unit |
| <i>The audit team assessed compliance with the above requirements during this audit. Failure to address any non-compliance identified may lead to certification suspension.</i> |
| N/A. There is no Time Bound Plan required as there is no subsidiaries. |

| 2.4 Multiple Management Unit Audit Agenda | | |
|---|---------------------------------|---|
| Date | Location | Agenda |
| 7/5/2024 | Extractor Palma y Trabajo | <ul style="list-style-type: none"> - The progress in the certification of the units pending submission to the RSPO was verified with the person in charge of the organisation's sustainability area, and it was concluded that the following units are still in process: - Gavilan II Estate / Los Principes year to be certified 2024 - Estate La Loma year to be certified 2025 - |

PART 3: AUDIT PROCESS

3.1 About the Certification Body

Control Union Certifications is a member of the Control Union – an international inspection and certification body. CUC performs assessments and certification in many agricultural based fields such as FSC, RSPO, and Organic production, Sustainable Textile Production, Organic Exchange, GLOBALGAP, HACCP, BRC, GMP and GTP.

Control Union (Malaysia) Sdn Bhd is accredited for RSPO (ASI-ACC-069) for the scope of P&C (Single Site & Group) and SCCS worldwide and accredited by Department of Standards Malaysia (DSM) for ISO 17021, ISO 9001, ISO 14001, and MSPO. When requested, a copy of accredited certificates can be obtained from CUC.

3.2 Audit Team

| Role | Name |
|----------------------|----------------------------------|
| Lead auditor: | Mr. Jose Orlando Prada Mantilla |
| Team member 1: | Mrs. Leidy Carolina Lopez Pineda |
| Team member 2: | Mr. Sebastián Hernández Dueñas |
| Team member 3: | Mr. Jose Edwin Moreno |
| Observer | Mr. Jose Coronado Roballo |

3.2.1 Qualifications of the Lead Auditor

| Requirement | Qualifications |
|--|--|
| Post-high school/secondary school training in related disciplines, such as agriculture, environmental science or social sciences; | University professional with a degree in labor law and social security, graduated from the University of Santander. |
| Five years' professional experience in an area of work relevant to the audit (e.g. palm oil management; agriculture, ecology; social science); | More than 15 years of work experience in social sciences, 7 years of experience in labor contracting, social relations, health and safety at work in oil palm cultivation. |
| Demonstrable understanding of the RSPO Certification Systems; | Experience in internal and external audits, RSPO (Roundtable on Sustainable Palm Oil), and SCC for more than 5 years. |
| Successful completion of an ISO 19011 auditing course or lead auditor courses for ISO 9000 or ISO 14000; | Successfully completed ISO 9001:2015 lead auditor training in March 2018. |
| Successful completion of an RSPO endorsed P&C lead auditor course; | Successfully completed RSPO Lead Auditor training in December 2014, updated in February 2021. Successfully completed RSPO SCC training course in June 2019. |
| A supervised (by a registered lead auditor) period of training in practical assessments against the RSPO P&C, with a minimum of 15 days' assessment experience in at least three assessments | Carrying out RSPO assessments as a lead auditor since 2016, and is carrying out more than three assessments annually with a total of more than 15 days. |
| Signed code of conduct. | Yes |
| General knowledge of: | Yes |

| | |
|---|--|
| • RSPO P&C standards. | Sound knowledge of the P&Cs and Local Interpretations. |
| • CUC organizational structure. | Sound understanding. |
| • CUC quality systems. | Sound understanding. |
| • Lead auditor role. | Realized an ISO 19011 training course and conducts internal training on auditing techniques. |
| • Report writing. | Extensive experience in report writing |
| • Stakeholder consultation. | The process and need for this are fully understood |
| • Certification decision process. | Full understanding. |
| • RSPO SCCS program manual. | Full understanding. |
| • CUC filing systems. | Full understanding. |
| • Correct use of RSPO trademarks. | Full understanding. |
| • History and objectives of RSPO. | Full understanding. |
| • CV available. | Upon request. |
| Completion of CUC RSPO lead auditor training. | Completed & Passed RSPO Lead Auditor training in 2017. |

3.2.2 Qualifications of the Assessment Team members

| RSPO Requirement | Team Member Name | Qualifications |
|---|----------------------------------|---|
| Fluent in main local languages and English. | Mr. Jose Orlando Prada Mantilla | Fluent in Spanish local language (Colombian citizen) and fluent in English |
| | Mrs. Leidy Carolina Lopez Pineda | Fluent in Spanish local language (Colombian citizen) and fluent in English |
| | Mr. Sebastián Hernández Dueñas | Fluent in Spanish local language (Colombian citizen) and fluent in English |
| | Mr. Jose Edwin Moreno | Fluent in Spanish local language (Colombian citizen) and fluent in English |
| Successfully completed an RSPO endorsed P&C lead auditor course (for all auditors on the team); | Mr. Jose Orlando Prada Mantilla | Course and Approved RSPO P&C Lead Auditor Course in December 2014 and update held in March 2024 by David Ogg and Partners Ltd. lead auditor in quality management systems in ISO 9001:2015. |
| | Mrs. Leidy Carolina Lopez Pineda | Course and approved for Lead Auditor in P&C RSPO v.2018. 5 days distance learning in February 2021. with March 2024 update By David Ogg Checkmark |
| | Mr. Sebastián Hernández Dueñas | Course and approved for Lead Auditor in P&C RSPO v.2018. 5 days distance learning in February 2021. with March 2024 update By David Ogg Checkmark |
| | Mr. Jose Edwin Moreno | Certified auditor in RSPO (Principles and Criteria / Supply Chain). ISCC (International Sustainability Carbon Certification) and Deforestation Free Protocols (VDF Soy and Oil Palm). |
| Field experience in the palm oil sector | Mr. Jose Orlando Prada Mantilla | Labor lawyer with more than 10 years of professional experience in the oil palm sector. Experience as auditor in several standards: RSPO (Roundtable on Sustainable Palm Oil). . lead auditor in quality management systems in ISO 9001:2015. |
| | Mrs. Leidy Carolina Lopez Pineda | Agricultural Engineer 2014 University of Antioquia. Experience in auditing RSPO. |

| | | |
|---|--|---|
| | | GlobalG.A.P.. GRASP. RAINFOREST ALLIANCE farm and supply chain and Organic Regulations such as USDA NOP and EU. Training course Auditor ISO 9001:2015 from 06/03/2023. Course and approved for lead auditor in P&C RSPO v.2018 by David Ogg and associates Ltda. Experience as sustainability and certifications Coordinator in charge of the implementation of sustainability standards. |
| | Mr. Sebastián Hernández Dueñas | Environmental and Sanitary Engineer. 2019. HSEQ Internal Auditor in ISO 9001:2015. ISO 14001:2015. ISO 45001:2018 under the guidelines of ISO 19001:2018 - Bureau Veritas. Course and approved for Lead Auditor in P&C RSPO v.2018. Five (5) days distance learning. by David Ogg Checkmark – Training. |
| | Mr. Jose Edwin Moreno | Master in Industrial Engineering and Business Administrator from the National University of Colombia with more than 10 years of professional experience in the Colombian agribusiness in charge of project management. implementation and improvement of management systems under standards such as ISO 9001:2015. 14001:2015 and 45001:2018. as well as the implementation of principles and criteria based on sustainability. Certified auditor in RSPO (Principles and Criteria / Supply Chain). ISCC (International Sustainability Carbon Certification) and Deforestation Free Protocols (VDF Soy and Oil Palm). |
| Familiarity with Best Agricultural Practices. and Integrated Pest Management. pesticide and fertilizer use; | Mrs. Leidy Carolina Lopez Pineda | Agricultural Engineer 2014 University of Antioquia. Experience in auditing RSPO. GlobalG.A.P.. GRASP. RAINFOREST ALLIANCE farm and supply chain and Organic Regulations such as USDA NOP and EU. Training course Auditor ISO 9001:2015 from 06/03/2023. Course and approved for lead auditor in P&C RSPO v.2018 by David Ogg and associates Ltda. Experience as sustainability and certifications Coordinator in charge of the implementation of sustainability standards. |
| | Experience in health and safety auditing on the farm/plantation and in processing facilities. for example against the BS OHSAS 18001 Occupational Health and Safety Management standard (note: ISO 45001 has been published and is | Mr. Jose Orlando Prada M. |
| | Mr. Sebastian Hernandez | Environmental and sanitary engineer. 2019. HSEQ Internal Auditor in ISO 9001:2015. ISO 14001:2015. ISO 45001:2018 under the guidelines of ISO 19001:2018 - Bureau Veritas. Course and approved for Lead Auditor in P&C RSPO v.2018. with March 2024 update. by David Ogg Checkmark - Training. |

| | | |
|--|---------------------------------|---|
| intended to replace BS OHSAS 18001); | | |
| Worker welfare issues and social auditing experience. such as experience with the SA8000 Standard or related social or ethical accountability codes; | Mr. Sebastian Hernandez | Environmental and sanitary engineer. 2019. HSEQ Internal Auditor in ISO 9001:2015. ISO 14001:2015. ISO 45001:2018 under the guidelines of ISO 19001:2018 - Bureau Veritas. Course and approved for Lead Auditor in P&C RSPO v.2018.updated in March 2024. and Lead Auditor in SCC RSPO v.2020 - March 2022 by David Ogg. Course approved for SA8000 in October 2022. Experience auditing in different countries in Central and Latin America. |
| Experience in environmental and ecological auditing or assessments. such as experience with High Conservation Value (HCV) assessments. organic agriculture or the ISO 14001 Environmental Management Systems standard; | Mr. Jose Edwin Moreno | Master in Industrial Engineering and Business Administrator from the National University of Colombia with more than 10 years of professional experience in the Colombian agribusiness in charge of project management. implementation and improvement of management systems under standards such as ISO 9001:2015. 14001:2015 and 45001:2018. as well as the implementation of principles and criteria based on sustainability. Certified auditor in RSPO (Principles and Criteria / Supply Chain). ISCC (International Sustainability Carbon Certification) and Deforestation Free Protocols (VDF Soy and Oil Palm). |
| | Mr. Sebastian Hernandez | Environmental and sanitary engineer. 2019. HSEQ Internal Auditor in ISO 9001:2015. ISO 14001:2015. ISO 45001:2018 under the guidelines of ISO 19001:2018 - Bureau Veritas. Course and approved for Lead Auditor in P&C RSPO v.2018.updated in March 2024. and Lead Auditor in SCC RSPO v.2020 - March 2022 by David Ogg. Course approved for SA8000 in October 2022. Experience auditing in different countries in Central and Latin America. |
| Experience in land rights. gender and indigenous peoples' issues; | Mr. José Orlando Prada Mantilla | Lawyer with extensive experience in the reading of property titles and issues related to the protection of legal and customary rights. and protection of the rights of indigenous peoples. |
| | Mr. Sebastián Hernández | Environmental and sanitary engineer. 2019. HSEQ Internal Auditor in ISO 9001:2015. ISO 14001:2015. ISO 45001:2018 under the guidelines of ISO 19001:2018 - Bureau Veritas. Course and approved for Lead Auditor in P&C RSPO v.2018.updated in March 2024. and Lead Auditor in SCC RSPO v.2020 - March 2022 by David Ogg. Course approved for SA8000 in October 2022. Experience auditing in different countries in Central and Latin America. |

3.3 Audit Methodology

3.3.1 General Overview

The Audit was carried out in conformity with the procedures as laid down in the CUC Procedure Manual and the RSPO Program Manual for the auditors and Certifier. During the Audit the qualified CUC auditors used the RSPO standard as endorsed for the country in which the audit took place and recorded their findings.

Workers and local communities were interviewed and evidence sought to confirm ongoing compliance to include:

- **Chemical stores.** Storage. MSDS leaflets. Herbicide mixing areas. PPE. Ventilation. Security.
- **Field inspections.** Herbicide application programs. Harvesting sites and efficiency. Fertilizing operations. SOP's. Soil maps. Land preparation. Ground cover. IPM. First aiders and boxes. Ground cover. Soil erosion. Field observations of all operations.
- **Worker interviews.** OSH. Sexual. religious. racial harassment. Pay and contracts. Child labor. First aid. Awareness.
- **Re-planting sites.** Zero burn.
- **HCV's.** Identification. Management plans. Environmental Impact Assessments. Implementation.
- **Riparian zones.** Width. Current and future management. Non maintenance regimes.
- **Water management.** Water courses. Water monitoring.
- **Road maintenance.** Run off.
- **Social amenities.** Social Impact Audits.
- **Local communities.** Contributions made. Employment opportunities. Social impacts. Complaints procedures.
- **Workshops.** Oil traps. Safe working environment. PPE. Diesel tanks. Environmental waste management.
- **Line sites.** Interviews with householders. Inspection of water discharge points. Water improvement plans. Waste disposal.
- **Documentation review.**

The Palm Oil Mill audit verification included the following activities:

- **Mill and workshop inspections.** Documentation review & worker interviews.
- **Mill.** SOP's. Safe working environment. Gen sets. Walk ways. Signs. EFB. POME treatment. Emissions. Mass balance. Diesel tanks. PPE. Fire extinguishers. First aiders and boxes. Fuel and water usage.
- **OSH.** Training. Management structure. First aiders.
- **Full document review.** Completion of the checklist. Review and documentation of evidence. All aspects of RSPO P&C's applicable.
- **Worker interviews.** OSH. Sexual. religious. racial harassment. Pay and contracts.
- **Compliance against the RSPO SCCS certification scheme.**

Verification:

Verification of implementation was done through field observations. workshop and chemical store inspections. worker and community interviews and mill inspections as summarized above.

3.3.2 Assessment agenda for this Audit

| Date | Location | Main activities |
|-----------------------|--|---|
| Friday 3/5/2024 | Virtual | Desktop Review |
| (Tuesday) 7/5/2024 | Plant Extractor Palm and Labor S.A.S. | 08:00 – 09:00 Opening meeting <ul style="list-style-type: none"> • Introduction by team leader Auditors <ul style="list-style-type: none"> • Leidy Carolina Lopez Pineda • Sebastian Hernandez • Jose Orlando Prada Mantilla • Jose Edwin Moreno |

| | | |
|---|---|---|
| | | <p>09:00 – 17:00 Document review</p> <ul style="list-style-type: none"> • Document review [EIA. SIA. CIP. Business Plan] • Complaint mechanism / Request & respond <p>10:00 – 17:00 Document review Supply Chain Certification Assessment of the POM (RSPO SCCS)</p> <ul style="list-style-type: none"> • Demonstration of legal entity • Roles and responsibility • Procedures/manual/SOP • Record of purchase – RSPO certified product • Record of sales– RSPO certified product • RSPO logo & claims <p>Site verification</p> <ul style="list-style-type: none"> • Mill inspection • Workshops • Stores • POM application • Safety and Health / PPE / Signage • Waste Management / Environment • Workers interview • Stakeholder consultation if required. |
| <p>Date (Wednesday) 8/5/2024</p> | <p>Location Oleoyuma S.A.S</p> | <p>08:00 – 17:00 Document review</p> <ul style="list-style-type: none"> • Document review [EIA. SIA. CIP. Business Plan] • Complaint mechanism / Request & respond • Best agricultural practices • Safety and Health <p>Site verification</p> <ul style="list-style-type: none"> • Best agricultural practices • Manuring. Spraying. Harvesting. • HCV / Conservation Area • Legal compliance / boundary • Chemical / Pesticide / Fertilizer Stores • Workers interview • Worker’s facilities (housing. pay. etc) • Stakeholder consultation if required. <p>Auditors</p> <ul style="list-style-type: none"> • Leidy Carolina Lopez Pineda • Sebastian Hernandez • Jose Orlando Prada Mantilla • Jose Edwin Moreno <p>Stakeholder Consultation: (Attend by LA & Social auditor) 15:00 – 17:00: Meeting</p> |

| | | |
|--|---|---|
| <p style="text-align: center;">Date (Thursday) 9/5/2024</p> | <p style="text-align: center;">Location Oleoyuma S.A.S</p> | <p>08:00 – 17:00 Document review</p> <ul style="list-style-type: none"> • Document review [EIA. SIA. CIP. Business Plan] • Complaint mechanism / Request & respond • Best agricultural practices • Safety and Health <p>Site verification</p> <ul style="list-style-type: none"> • Best agricultural practices • Manuring. Spraying. Harvesting. • HCV / Conservation Area • Legal compliance / boundary • Chemical / Pesticide / Fertilizer Stores • Workers interview • Worker’s facilities (housing. pay. etc) • Stakeholder consultation if required. <p>Auditors</p> <ul style="list-style-type: none"> • Leidy Carolina Lopez Pineda • Sebastian Hernandez • Jose Orlando Prada Mantilla • Jose Edwin Moreno |
| <p style="text-align: center;">Date (Friday) 10/5/2024</p> | <p style="text-align: center;">Location Plant Extractor Palm and Labor S.A.S..</p> | <p>08:00 – 11:00 Preparation for closing meeting Additional field visits and meetings with managers as necessary</p> <p>14:00: Closing meeting</p> <ul style="list-style-type: none"> • Presentation of findings by the audit team • NC closure dateline (if any) • Questions and answers • Final summary by team leader <p>Auditors</p> <ul style="list-style-type: none"> • Leidy Carolina Lopez Pineda • Sebastian Hernandez • Jose Orlando Prada Mantilla • Jose Edwin Moreno <p>End of assessment</p> |
| | <p style="text-align: center;">Location</p> | <p>All auditors travelling back to respective location.</p> |

PART 4 ASSESSMENT FINDINGS

4.1 Lead Assessor’s Summary and Recommendation for Certification

The production and supply bases visited (according to Tables 1.5 and 1.7.1) were assessed at the field. office. facility and warehouse levels. and a desk review was conducted in accordance with the RSPO Principles and Criteria. Specific evidence was recorded for the farms and the POM. Interviews. both formal and informal. were conducted with farm managers and supervisors. the POM manager. and the financial manager. Interviews were also conducted with supply base and POM workers. Management is very committed to maintaining the RSPO

system by adopting continuous improvement programs. There is a Certification Department fully involved in supporting the management teams in complying with the RSPO P&C requirements. the SCC and the internal control system. so the sustainability management systems are working well. There is a management commitment to continuous improvement.

Summary of Non-Conformance and Current Status

2024 - 1

1.1.4 (C) Consultation and communication procedures are documented. disclosed. implemented. made available and explained to all relevant stakeholders by an officially designated management employee.

Evidence of nonconformity:

PALMA Y TRABAJO S.A.S - OLEYUMA S.A.S

There is evidence of a document called COMMUNICATIONS PROTOCOL. the purpose of which is to establish the necessary procedures for communication with the stakeholders of the DAABON group companies to be carried out through the channels. with the appropriate frequencies and messages to establish healthy relationships in the territories of which we are a part; to avoid or manage undesirable situations or disagreements; to generate spaces for dialogue and. in general terms. to ensure that interaction with our stakeholders becomes an opportunity for mutual development.

However. this document has not been socialized with stakeholders. specifically with the communities surrounding the organization (Puente Sogamoso community. El Pedral).

2024 – 2

3.4.2 An ESIA is in place for the certification unit. and social and environmental management and monitoring plans have been developed with the participation of relevant stakeholders.

Evidence of nonconformity:

PALMA Y TRABAJO S.A.S - OLEAGINOSAS DEL YUMA S.A.S

EISA is available in its last update of the year 2022 for the organization with their respective management plans and social and environmental monitoring. however there is no evidence of the participation of neighboring neighbors such as:

Oleoyuma Plantation: "Las Marias" farm. "Gaspar" farm. "Esteban Murillo" farm. and "Los Gemelos" farm.

Ecopalma Plantation: "German Gomez" farm. "Rafael Calderon" farm. Procaucho farm. "Hierba buena" farm and other neighbors identified as relevant stakeholders.

2024 – 3

6.2.2 (C) Employment contracts and other related documents detailing wages and conditions of employment (e.g. regular working hours. deductions. overtime. sick leave. vacation. maternity leave. causes for dismissal. notice period. etc.. in compliance with national legal requirements) and payroll documents provide accurate information on remuneration for any work performed.

Evidence of nonconformity:

PALMA Y TRABAJO S.A.S - OLEYUMA S.A.S

There is evidence of written labor contracts with workers of the organizations Palmatra SAS. Oleagionsas del Yuma SAS. Progreso Palmero SAS. Multiservicios Y Transportes SAS ZOMAC sampled. Progreso Palmero SAS. Multiservicios Y Transportes SAS ZOMAC taken as a sample. however the labor contracts for workers whose employer is Multiservicios Y Transportes SAS ZOMAC. are under the modality of specific work and its contractual object does not determine the specific work developed by the worker. therefore such contract does not apply to the scything work currently performed by the worker.

2024 – 4

7.8.2 C Watercourses and wetlands are protected. including maintenance and restoration of riparian and other buffer zones during or prior to replanting. in accordance with the "RSPO BMP Manual for Riparian Reserve Management and Rehabilitation" (April 2017) or Simplified Guide to Riparian Reserve Management. and Rehabilitation (2018).

Evidence of nonconformity:

Strategies for the protection of water sources and riparian buffer zones are established in the document "Yuma Oilseed Oilfields Conservation and Watershed Management Project". among which are the "identification and subsequent marking of palms within 30 m with a yellow stripe that allow their visualization". However. during field visits it was observed that the water source "Quebrada Casajera" that crosses through Lot PR5 / 2010. has palm trees planted less than 30 m away from the water body. without complying with the documented activities for differentiated management areas. Likewise. spontaneous palms were observed in conservation areas along the banks of the Quebrada la Raíz (Ecopalma). without the corresponding identification and control measures.

Therefore. the lead evaluator recommends that:

- The certificate of conformity be maintained until the Major NCs described above are closed.

Signed:



Name: Jose Orlando Prada Mantilla

Date: 10/5/2024

4.2 Summary of the findings by Principles and Criteria

- Over the 5 year period of the life of the certificate. there will be 4 annual surveillance audits
- Identified Non-Conformities and noteworthy Positive and Negative Observations.
- The RSPO require that this report contain findings by each principle and some example criteria. Please see table below.

| Principle 1: Behave ethically and transparently | | |
|---|--|-----------------------------|
| Indicator | Summary of Findings | Compliance (Y/N/NA) and NC# |
| 1.1.1 (C) | There is evidence of a document called Protocol of Communications which contains the list of documents available to the public and the consultation mechanism, this document and the available documents are available on the website www.daabon. In the review of the company's web page, there is evidence of the document where the publication of the attached documents such as the Stakeholder Service Manual, Social Impact Study, Human Rights Policies, Policy for Protection against Retaliation in Cases of Complaint, Corporate Social Responsibility Policy, etc., is related, Code of Ethics, Equal Opportunity Policy, Stakeholder Communications Matrix, Daabon Group Tax Policy, Human Rights and Defenders Protection Policy, SST Palmatra Policy, SST Policy, Oleoyuma, Environmental Sustainability Policy, Labor Policy Manual, among others. | YES |
| 1.1.2 | It is evident that all the information disclosed and maintained by the organization is in Spanish language and in a clear and easy to understand manner, which is suitable for workers and their stakeholders considering that the company does not have workers with a different native language, 20 workers of the extraction and cultivation plant were sampled; | YES |

| | | |
|-----------|--|--------------|
| | socialization of: corporate policies, procedure for requests, complaints and claims and Communications Protocol dated 19/2/2024, | |
| 1.1.3 (C) | There is evidence of a document called "Manual of attention to stakeholders" version 2023, which contains information regarding the attention to requests, complaints, claims and suggestions, also describes the methodology and tools to submit requests to the organization, additionally there is the document Manual of human development policies code MN-GH-01 version 6 of 26/4/2024, which aims to consolidate the guidelines of the company defined in each policy related to human resources, such as paid maternity leave, suffrage, unpaid leave, pre-pension and pension policy, among other topics, unpaid leave, pre-pension and pension policy, among other topics, as well as the policy to file a request, complaint or claim from external stakeholders and the workforce respectively, which are recorded in the DHR portal which is designed to receive such requests, you must enter the portal through username and password, response time (15 working days) and means by which they are issued, was taken as a sample filed 2975 dated 4/28/2024 verification of hours worked; response 7/5/2024. The following PQRS-F records were taken as a sample: filing date 23/1/2024, petitioner St. Joseph Parish - Puentes Sogamoso, request for school supplies with response 2/2/2024, | YES |
| 1.1.4 (C) | There is evidence of a document called PROTOCOL OF COMMUNICATIONS whose objective is to establish the necessary procedures so that communication with stakeholders of the DAABON group companies is developed through the channels, with the frequencies and messages suitable for establishing relationships of healthy coexistence in the territories of which we are a part; avoid or manage undesirable situations or disagreements; generate spaces for dialogue and, in general terms, so that interaction with our stakeholders becomes an opportunity for mutual development; however, this document has not been socialized with stakeholders, specifically with the communities surrounding the organization (Sogamoso bridge community, El Pedral). | NO 2024-1 |
| 1.1.5 | A document called Stakeholders Groups Palma y Trabajo - Oleoyuma, where the interested parties of both Palma y Trabajo S.A.S. and Oleoyuma S.A.S. are listed, with contact information such as: name of representative, name of organization, position, address, telephone and email, was taken as a sample Municipal Mayor of Puerto Wilches, Junta de action communal de San José y Bomberos de Puerto Wilches, Asopromanati, junta de Action Communal Barrio el Paraíso. | YES |
| 1.2.1 | There is evidence of the document Code of Ethics and Business Commitment Act 56 of 9/11/2023 for the company Oleaginosas del Yuma SAS, and the document called Code of Corporate Ethics of the DAABON Group version 2020 for the company Palmatra. Its objective is to define the parameters of conduct that facilitate the Organization's relationships with its Shareholders, Employees, Managers, Suppliers, Customers and Counterparties and is the instrument that allows | YES |

| | | |
|--|--|---------------------------------|
| | <p>us to share the values and practices that, on a daily basis, represent the rules of the game that make it possible to have healthy and constructive relationships, based on business objectives that are known, accepted and internalized as goals by those who have decided to contribute social, human, technical, physical and financial capital to the construction of this great Company.</p> <p>It also contemplates Corporate Principles and Values Rules of Conduct Conflict Of Interests Use And Protection Of The Organization's Assets Intellectual Property Confidentiality This document is included in the company's internal document system and published on the website.</p> | |
| 1.2.2 | <p>There is evidence of the document Code of Ethics and Corporate Commitment Act 56 of 9/11/2023 whose objective is to define the parameters of conduct that facilitate the relations of the Organization with its Shareholders, Employees, Managers, Suppliers, Customers and Counterparts, as well as contemplates the following Corporate Principles and Values Rules of Conduct Conflict of Interests Use and Protection of the Organization's Assets Intellectual Property Confidentiality Whose supervision and compliance mechanism is based on: ethics committee, supported through complaints, denunciations or grievances and the investigation thereof, for interested parties, is handled through the ethics line, monitored by the virtual platform RESGUARDA, https://etica.resguarda.com/daabon/main_es.html which is responsible for monitoring this procedure and generate follow-up reports8, likewise, there are verification mechanisms such as SAGRILAF and the ethical transparency program.</p> | YES |
| Principle 2: Operate legally and respect rights | | |
| Indicator | Summary of Findings | Compliance (Y/N) and NC# |
| 2.1.1 (C) | <p>There is evidence of an Excel file called matrix of identification and accessibility of legal and other requirements which contains the list of legal requirements applicable to the organizations Palmas y Trabajo code FGI -01 V1.0 of 4/30/2024 and Oleaginosas del Yuma code FGI-06 V1. 0 of 4/30/2024, on labor, agronomy, environmental, SGSST issues, likewise through the mentioned files serves as a mechanism for compliance with the requirements applicable to the organizations, likewise it is observed that they are updated, It is taken as reference the following legal standards, Decree 2292, Decree 2293 of 2023, Circular 069 of 2023. Resolution 0387 of 2022, whereby the request for overtime is resolved oleaginosas yuma; Resolution 0396 of 2022, whereby the request for overtime is resolved Palma y Trabajo SAS.</p> | YES |
| 2.1.2 | <p>It is evidenced document Management of legal requirements and other Palmatra code PGI-0. V1 of 1/5/2024 and Oleaginosas del Yuma Code PGI-</p> | YES |

| | | |
|-------|--|-----|
| | <p>03 V01 of 1/5/2024, whose objective is to establish the methodology for the identification, and access and evaluation of compliance with legal and other requirements, related to the activities and operations of the organization, it can be noted that to perform the update the consultation with the web pages are made:</p> <p>www.minambiente.gov.co-www.invima.gov.co-www.dian.gov.co- www.actualisece.com-www.arlsura.com-www.mintrabajo.gov.co- www.minsalud.gov.co-www.basccolombia.org-https://www.uiaf.gov.co/ -Substantive Labor Code -Among others.</p> <p>The company is regularly consulted in order to identify new legal requirements, and compliance evaluations are also carried out on an annual basis.</p> <p>Each management area was defined as responsible for the consultation of legal updates:</p> <ul style="list-style-type: none"> - Requirements commercial agreements Management / Head of Logistics - Extractor's own activities <p>Coordination of: Quality Assurance, Sustainability / Administrative. Heads of: Invoicing / Accounting / Legal, Management of: Quality Assurance / Purchases / Industrial Plant</p> <ul style="list-style-type: none"> - OSH and Environmental Management <p>Sustainability Management Heads of: SIG / Environmental / SST</p> <ul style="list-style-type: none"> - Human, Social and Labor Management Human Development Management / Sustainability Management / OHS Management / Social Management <p>-Control and Safety Management - BASC Physical Security Management</p> <ul style="list-style-type: none"> - Organizational and/or Chain of Custody Regulations <p>Certification Management</p> | |
| 2.1.3 | <p>The delimitation of the respective legal limits of the organization is evidenced in each of its properties by means of wooden fences, cement fences, canals, live fences, the following legal boundaries were taken as reference:</p> <p>Coordinates 7.28559028N 73.81247745W 355°N Sogamoso bridge road boundary</p> <p>Coordinates 7.2783N 73.6788 W 5°N Carlos Rey boundary</p> <p>Coordinates 7°14'228.129 "N - 73°48'25.185 "W Omar Marín Boundary</p> | YES |

| | | |
|-------|--|-----|
| | Also mapped are the boundaries and the identification of the adjoining neighbours. | |
| 2.2.1 | <p>An Excel document called identification of social actors is evidenced, which contains the description of each one of the contractors and suppliers of palm fruit, with which the organization maintains commercial ties, it was taken as a sample:</p> <p>Contractors -Baker Tilly Colombia Ltda - Specialized Transportation Los Yariguies Ltda. -T-Icmecol -Cargas M&M S.A.S. -Cargas M&M S.A.S.</p> <p>Palm fruit suppliers - Pranza S.A.S - Agrícola Del Norte S.A. - Palmas Del Sogamoso S.A.</p> | YES |
| 2.2.2 | <p>An Excel document called identification of social actors is evidenced, which contains the description of each one of the contractors and suppliers of palm fruit, with which the organization maintains commercial ties, it was taken as a sample:</p> <p>Contractors -Baker Tilly Colombia Ltda - Specialized Transportation Los Yariguies Ltda. -T-Icmecol -Cargas M&M S.A.S. - Multiservice and transportation JJ SA</p> <p>There is evidence of the existence of commercial contracts for the supply of fruit and/or commercial offers signed with suppliers of fruit suppliers which contain annex called Palmas y Trabajo Security Agreement Code RG-GH-12 V3 of 21/7/2017 where it is consigned among other things in its numeral 2 Commitments of the Business partners: compliance with the applicable legal requirements,</p> <p>Fruit suppliers were taken as a sample: Palm fruit suppliers - Pranza S.A.S - Agrícola Del Norte S.A. - Palmas Del Sogamoso S.A.</p> | YES |

| | | |
|------------------|---|------------|
| <p>2.2.3</p> | <p>An Excel document called identification of social actors is evidenced, which contains the description of each one of the contractors and suppliers of palm fruit, with which the organization maintains commercial ties, it was taken as a sample:</p> <p>Contractors -Baker Tilly Colombia Ltda - Specialized Transportation Los Yariguies Ltda. -T-Icmecol -Cargas M&M S.A.S. Multiservice y transport JJ SA</p> <p>It is evidenced the existence of commercial contracts signed with service providers and suppliers of fruit which contain annex called Palmas and Work Safety Agreement Code RG-GH-12 V3 of 21/7/2017 where it is consigned among other things in its numeral 2 Commitments of Business partners: the prohibition of forced labor and child labor.</p> <p>The fruit suppliers were taken as a sample: - Pranza S.A.S - Agricola Del Norte S.A. - Palmas Del Sogamoso S.A.</p> | <p>YES</p> |
| <p>2.3.1 (C)</p> | <p>Document “PALMA Y TRABAJO S.A.S. Supplier Base” was evidenced. where all fruit suppliers are registered, identifying the name of the supplier, the farm, hectares and the georeferencing, additionally the certification unit has documents that demonstrate the legal status of the lands of the fruit suppliers and ICA registration as a palm producer. of oil.</p> <p>In total, documents from 9 FFB suppliers were verified:</p> <p>ALVAREZ RODRIGUEZ RODRIGO -DIARY OF MY LIFE Georeferencing: 7.231544 N-73.80010 W Real estate registration: 303-61920 ICA Registration: 68-575-0079 DATE: 10/23/2015</p> <p>ARIAS HERRERA HERNANDO – BRISAS DEL PORVENIR Georeferencing:7.212405 N -73.765193 W Real estate registration: sales document from 2004. ICA Registration: 68-081-0071 date: 06/13/2026.</p> <p>ARDILA BERNAL ALIX -EL SINÚ 1. Georeferencing:7.22898N-73.76518W Real estate registration: Sales document from 2003 ICA Registration: 00013003 date: 09/26/2016 - 00013003 date 09/26/02016.</p> <p>CANDELA MUNEVAR JOSE DANILLO -LOS OLIVOS</p> | <p>YES</p> |

| | | |
|--|--|---------------------------------|
| | <p>Georeferencing:7.22009N -73.79446W Real estate registration: 03-60164 ICA Registration: 68-081-0094 update request date 09/05/2024</p> <p>CASTAÑO RAMÍREZ OLGA YENITH – EL CACIQUE Georeferencing: 7.23928 N-73.81491W Real estate registration: 303-15547 ICA Registration: Certification issued on resolution 104 date: 05/11/2022.</p> <p>AGROINDUSTRIAS SANTAFE SAS – LAS BERNADAS Georeferencing: 7.1698167N-73.67094333 W Real estate registration: 303-10756 ICA Registration: 00003919 date:04/13/2016</p> <p>AGROINVERSIONES ARIARI S.A.S – ARIARI VERACRUZ Georeferencing:7.42241923N-73.711948W Real estate registration: 303-7954 - 303-10619 ICA Registration: 68-655-0480 date: 07/10/2016 -68-655-0481 date: 07/10/2016</p> <p>AGROINVERSIONES CAPITOLIO S.A -CAPITOLIO Georeferencing: 7.44298285N-73.70037W Real estate registration: 303-67102 ICA Registry: 68-655-0510.</p> <p>FUTURE OF THE PALM - FUTURE Georeferencing: 7.40722 N-73,73174W Real estate registration: 303-770, 303-14986, 303-30028 ICA Registration: 68-655-0483 date 10/19/2023. 68-655-0485 date: 10/19/2016. 68-655-0487 date: 10/19/2016.</p> | |
| 2.3.2 | It is evident that the mill does not purchase fruit through intermediaries, this was corroborated by reviewing the database of suppliers of RFF, the records of entry of fruit on the scale and information provided by the area responsible for purchasing fruit. | YES |
| Principle 3: Optimise productivity, efficiency, positive impacts and resilience | | |
| Indicator | Summary of Findings | Compliance (Y/N) and NC# |
| 3.1.1 (C) | The manager has established a business plan 2020-2030 years, which indicates an executive summary, project location, mission, vision, products, customers, potential market, competition analysis, SWOT Matrix, projections of fruit production, fruit purchase, oil production, sales estimates in tons and weight, projected financial statements, income statements, cash flow of Oleoyuma S.A.S, strategic planning, general objective, specific objective, market analysis, yields, exports, domestic market. A profit and loss statement has been presented with the following | YES |

| | <p>items (total sales, total costs, gross profit, total operating expenses, operating profit, income tax and CREE, net profit and margin.</p> <p>The project information indicates accurate and solid figures and generates confidence in the investment and long-term sustainability.</p> <p>Strategic planning and projections for cultivation and processing plants are available to measure the main business indicators.</p> <p>The business plan also includes.</p> <ul style="list-style-type: none"> - KP forecasts - Revenue (USD) - Area in hectares - Cost estimates and financial indicators for 2023 - 2030 - Cost of production mill (pesos) - Expected prices mill (pesos) - Financial indicators - Cost of production (COP/Tm) - FFB supply for the Mill - Purchase of FFB - Production of palm by-products such as crude palm oil. - FFB price forecast (COP). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------|---|----------------------|---------------------|----------|--------------------|------|--------|----------------------|--------|------|-------|-----------------|-------|------|--------|----------------------|--------|------|-------|-----------------|-------|------|------------------|--------|------|----------|------|-------------|------|--------|------|-------------|------|--------|------|-------------|-------|-----|
| 3.1.2 | <p>The certification unit has the renewal program of Oleaginosas del Yuma S.A.S. from 2023 to 2027. The program includes an introduction, outline of the renovation procedure, planting preparation work, and renovation program activities. The program is oriented to the renewal of areas affected by the bud rot disease “PC”, age and size of plantation. The strategy has been defined as the planting of hybrid materials and Guinensis material with proven tolerance to bud rot disease.</p> <p>Material control table and planted areas 2022 to 2023.</p> <table border="1" data-bbox="443 1391 1198 1630"> <thead> <tr> <th>Year</th> <th>Projected Area (Ha)</th> <th>Material</th> <th>Area (ha) executed</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>151.81</td> <td>Coari X Lame fortune</td> <td>158.42</td> </tr> <tr> <td>2022</td> <td>96.86</td> <td>Deli X Lame 1+2</td> <td>94.82</td> </tr> <tr> <td>2023</td> <td>321.14</td> <td>Coari X Lame fortune</td> <td>239.71</td> </tr> <tr> <td>2023</td> <td>70.74</td> <td>Deli X Lame 1+2</td> <td>70.74</td> </tr> </tbody> </table> <p>Table Lots to renovate 2024</p> <table border="1" data-bbox="443 1749 1198 1975"> <thead> <tr> <th>Lote</th> <th>Year of planting</th> <th>stated</th> <th>Area</th> </tr> </thead> <tbody> <tr> <td>DL 10/88</td> <td>1988</td> <td>Erradicated</td> <td>4.44</td> </tr> <tr> <td>LR3/89</td> <td>1989</td> <td>Erradicated</td> <td>7.24</td> </tr> <tr> <td>L34/98</td> <td>1965</td> <td>Erradicated</td> <td>18.08</td> </tr> </tbody> </table> | Year | Projected Area (Ha) | Material | Area (ha) executed | 2022 | 151.81 | Coari X Lame fortune | 158.42 | 2022 | 96.86 | Deli X Lame 1+2 | 94.82 | 2023 | 321.14 | Coari X Lame fortune | 239.71 | 2023 | 70.74 | Deli X Lame 1+2 | 70.74 | Lote | Year of planting | stated | Area | DL 10/88 | 1988 | Erradicated | 4.44 | LR3/89 | 1989 | Erradicated | 7.24 | L34/98 | 1965 | Erradicated | 18.08 | YES |
| Year | Projected Area (Ha) | Material | Area (ha) executed | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 151.81 | Coari X Lame fortune | 158.42 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2022 | 96.86 | Deli X Lame 1+2 | 94.82 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 321.14 | Coari X Lame fortune | 239.71 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2023 | 70.74 | Deli X Lame 1+2 | 70.74 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lote | Year of planting | stated | Area | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DL 10/88 | 1988 | Erradicated | 4.44 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LR3/89 | 1989 | Erradicated | 7.24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L34/98 | 1965 | Erradicated | 18.08 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | <table border="1"> <tr> <td>V2/99</td> <td>1999</td> <td>Erradicated</td> <td>7.10</td> </tr> <tr> <td>V4/99</td> <td>1999</td> <td>Erradicated</td> <td>6.60</td> </tr> <tr> <td>V6/99</td> <td>1999</td> <td>Erradicated</td> <td>13.90</td> </tr> <tr> <td>SIN10 /00</td> <td>2000</td> <td>Erradicated</td> <td>9.90</td> </tr> <tr> <td>V5/99</td> <td>2000</td> <td>Erradicated</td> <td>7.50</td> </tr> </table> <p>Table Lots to renovate 2025</p> <table border="1"> <thead> <tr> <th>Lote</th> <th>Planting year</th> <th>Gross Area</th> <th>Renewal Plan</th> </tr> </thead> <tbody> <tr><td>L1/01</td><td>2001</td><td>29,53</td><td>2025</td></tr> <tr><td>L2/02</td><td>2002</td><td>13,50</td><td>2025</td></tr> <tr><td>L3/02</td><td>2002</td><td>9,82</td><td>2025</td></tr> <tr><td>L4/02</td><td>2002</td><td>24,53</td><td>2025</td></tr> <tr><td>L5/02</td><td>2002</td><td>12,55</td><td>2025</td></tr> <tr><td>L6/02</td><td>2002</td><td>19,94</td><td>2025</td></tr> <tr><td>L7/02</td><td>2002</td><td>16,77</td><td>2025</td></tr> <tr><td>L8/02</td><td>2002</td><td>20,50</td><td>2025</td></tr> <tr><td>L9/02</td><td>2002</td><td>18,14</td><td>2025</td></tr> <tr><td>L10/02</td><td>2002</td><td>17,71</td><td>2025</td></tr> <tr><td>L11/02</td><td>2002</td><td>16,29</td><td>2025</td></tr> <tr><td>L12/02</td><td>2002</td><td>14,91</td><td>2025</td></tr> <tr><td>L13/02</td><td>2002</td><td>16,30</td><td>2025</td></tr> <tr><td>L14/02</td><td>2002</td><td>10,39</td><td>2025</td></tr> <tr><td>L15/02</td><td>2002</td><td>21,00</td><td>2025</td></tr> </tbody> </table> | V2/99 | 1999 | Erradicated | 7.10 | V4/99 | 1999 | Erradicated | 6.60 | V6/99 | 1999 | Erradicated | 13.90 | SIN10 /00 | 2000 | Erradicated | 9.90 | V5/99 | 2000 | Erradicated | 7.50 | Lote | Planting year | Gross Area | Renewal Plan | L1/01 | 2001 | 29,53 | 2025 | L2/02 | 2002 | 13,50 | 2025 | L3/02 | 2002 | 9,82 | 2025 | L4/02 | 2002 | 24,53 | 2025 | L5/02 | 2002 | 12,55 | 2025 | L6/02 | 2002 | 19,94 | 2025 | L7/02 | 2002 | 16,77 | 2025 | L8/02 | 2002 | 20,50 | 2025 | L9/02 | 2002 | 18,14 | 2025 | L10/02 | 2002 | 17,71 | 2025 | L11/02 | 2002 | 16,29 | 2025 | L12/02 | 2002 | 14,91 | 2025 | L13/02 | 2002 | 16,30 | 2025 | L14/02 | 2002 | 10,39 | 2025 | L15/02 | 2002 | 21,00 | 2025 | |
|-----------|--|-------------|--------------|-------------|------|-------|------|-------------|------|-------|------|-------------|-------|-----------|------|-------------|------|-------|------|-------------|------|------|---------------|------------|--------------|-------|------|-------|------|-------|------|-------|------|-------|------|------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|-------|------|--------|------|-------|------|--------|------|-------|------|--------|------|-------|------|--------|------|-------|------|--------|------|-------|------|--------|------|-------|------|--|
| V2/99 | 1999 | Erradicated | 7.10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| V4/99 | 1999 | Erradicated | 6.60 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| V6/99 | 1999 | Erradicated | 13.90 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SIN10 /00 | 2000 | Erradicated | 9.90 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| V5/99 | 2000 | Erradicated | 7.50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lote | Planting year | Gross Area | Renewal Plan | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L1/01 | 2001 | 29,53 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L2/02 | 2002 | 13,50 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L3/02 | 2002 | 9,82 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L4/02 | 2002 | 24,53 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L5/02 | 2002 | 12,55 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L6/02 | 2002 | 19,94 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L7/02 | 2002 | 16,77 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L8/02 | 2002 | 20,50 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L9/02 | 2002 | 18,14 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L10/02 | 2002 | 17,71 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L11/02 | 2002 | 16,29 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L12/02 | 2002 | 14,91 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L13/02 | 2002 | 16,30 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L14/02 | 2002 | 10,39 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| L15/02 | 2002 | 21,00 | 2025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.3 | <p>The management review is carried out annually and an "Internal Management Report" is presented to top management every six months. In the Agronomy area, monthly reports are presented that include the activities of the Oleoyuma S.A.S. Biotechnology Laboratory, whose Agronomy Director presents reports on production monitoring, renovation progress and phytosanitary data. In the OSH area, the Report Indicators and accident rates were verified (including the 3 companies that make up the Palmatra, Oleoyuma and Progreso Palmero group). In the CSR aspect, the work plan is annual and focuses on the Social and Welfare aspects. The "Monthly Report Matrix" with data on the working environment is evident. Progress %, activities, indicates those responsible and in charge, gives data of the observations of each indicator. The results of internal and external audits carried out during the year 2023 are also presented.</p> | YES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.1 (C) | <p>During the documentary review with the staff of Palma y Trabajo S.A.S. and Oleaginosas del Yuma S.A.S., the indicators of the Continuous Improvement Plan were verified. The members of the corporate team hold monthly meetings with the company's internal team.</p> <p>Improvement plans continue to be defined in management sheets.</p> | YES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | |
|--|---|--|
| | <p>The following have been verified:</p> <p>Watershed management: Establish the riparian buffer zone at the time of renovation.</p> <p>Decrease in the use of agrochemicals: Carry out a review of the main pests and diseases in the plantation, determining which environmentally friendly inputs can be used to control them.</p> <ul style="list-style-type: none"> - Build and set up an entomopathogen production laboratory in the plantation to reduce the cost of inputs. <p>Produce bio-input aimed at controlling pestalotiopsis.</p> <p>operation of machinery and storage of fuels: -Training for tractor operators and mechanics on the handling of grease and oils.</p> <p>At the agronomic level, it has been planned to improve the type of hedges with the use of the Rolo. Awareness days have been planned with the neighbours about the presence of livestock in natural areas. Plans have been established to reduce the use of agrochemicals through the production of entomopathogenic fungi in the laboratory of the P&T company.</p> <p>In industrial issues, the focus is on waste management. It has been proposed to acquire ecological points for the sites with the highest waste generation. And to adapt the waste collection centre, implementing grease traps and the provision of anti-spill kits.</p> <p>In terms of GHG management, the implementation of the carpado of the POME lagoons has been planned. In terms of steam generation, it is planned to generate good mixtures of by-products for a better quality of biofuel to reduce GHGs.</p> <p>In the OSH area, Chapter 18 of the OSH Manual states "Ensure preventive, corrective or improvement actions based on the results of supervision". During the audit, the "OSH Improvement Matrix" is evidenced. This is fed by the safety inspections, ARL visits, COPASS tours. Using the PHVA methodology, plans are defined.</p> <p>The improvement matrix is evidenced with data on the area of finding, dates, source, type, description, evidence, date of closure, description, and observations.</p> <p>Some of the programmes are: Strategic plan for road safety, safety (helmet) campaigns, improvement of internal roads of the plant during 2023 and reinforcement of internal road signs.</p> <p>Process safety Safe and sustainable environmental leaders learning route programmed (LASSO) starts with a diagnostic report called culture of care management report and its subsequent schedule of activities.</p> <p>Industrial safety continues in the plant through daily evaluations and its report in the Palma Y Trabajo improvement matrix where unsafe conditions associated with local risks are documented.</p> | |
|--|---|--|

| | | |
|-----------|---|-----|
| | <p>In terms of Social Management, we continue with the execution of CSR projects that are set out in the "Social Management Plan 2022-2023". A programmed called "SICE-PALMA" has been established, which focuses on the study of the "Perception of the palm culture". This is achieved through the socialization of the processes implemented in the company with the local communities.</p> <p>Four lines of action have been established: 1. Sabe Palma, which benefits young people aged 9 and 10. The Palma Olympics have been created, which is based on others such as the SABER tests. 2. Inspire Palma. It benefits teachers, with training in capacity building. 3. Creates Palma. Creation of educational tools (prototypes). 4. Teach Palma.</p> | |
| 3.2.2 | <p>1. The project has been submitted for pre-audit review the RSPO template Metric V 2.1. It contains information on the beneficiation plant and the units of the project scope.</p> <p>2. The information filled in on the template is complete and in accordance with the reality of the project, which has been verified during the audit. The latest version of the RSPO metric template Ver 2.1 has been used.</p> | YES |
| 3.3.1 (C) | <p>-For the mill, there is the document "PROCESS FOR EXTRACTING CRUDE PALM AND ALMOND OIL: ORGANIC - RSPO AND NATURAL 2023" which defines the standard operating procedures for all the processes of the mill, for example:</p> <ul style="list-style-type: none"> - Organic/RSPO Crude Palm Oil Extraction System. - Reception of fruit and weight control - Reception of fruit on scale - Quality Inspection and Fruit Separation - Selection of the type of fruit for processing - sterilization - Enjoy - Digestion - Extraction Or Pressing -Sifted -Pre-classification -Clarification -Centrifuges -Crude Oil Quality Control -Separation of Nuts -Nut Crackers -Drying -Storage. <p>For the OLEOYUMA SAS plantation, there is a document "PRODUCTION PLAN OLEAGINOSAS DEL YUMA S.A.S 2024" in which the standard operating procedures for the plantation tasks are defined, for example:</p> <ul style="list-style-type: none"> -Nursery | YES |

| | | |
|-----------|--|-----|
| | <ul style="list-style-type: none"> - Preparation with harrow Selection and Disposal of Planting Material - Transportation and Location of Material Sowing - Leaf Sampling - Amendment Application - Fertilizer transportation - Application of fertilizers - Application of fiber or rachis - Evaluation of pest insects - In situ eradication of palms Sick or spontaneous - Plating with grass trimmer. - Manual Plating | |
| 3.3.2 | <p>- For the mill, there is a daily evaluation of the processes and the results in the quality of each of these.</p> <p>Compliance indicators for each of the processes are maintained, for example, for the month of March 2024:</p> <p>Presses: 81% Clarification: 88% Average extraction plant: 89%</p> <p>For the plantation's operating procedures, field evaluations are carried out daily and records of these evaluations are maintained, for example:</p> <p>05/02/2024: Pollination evaluation Lot ATH2/19 11/28/2023 Control evaluation of strategus batch R2/22</p> | YES |
| 3.3.3 | <p>For the extraction plant, there is a daily evaluation of the processes and the results in the quality of each of these.</p> <p>Compliance indicators for each of the processes are maintained, for example, for the month of March 2024:</p> <p>Presses: 81% Clarification: 88% Average extraction plant: 89% Action taken feedback to workers on procedures.</p> <p>For the plantation's operating procedures, field evaluations are carried out daily and records of these evaluations are maintained, for example:</p> <p>05/02/2024: Pollination evaluation Lot ATH2/19 11/28/2023 Control evaluation of strategus batch R2/22 No corrective actions requerid</p> | YES |
| 3.4.1 (C) | <p>The company has no new plantations; however, it updated the document "Social Impact Study update 2022", update date 4/8/2022, an update is</p> | YES |

| | | |
|-----------|---|--------------|
| | <p>made in the different areas of influence of the crop, including rural area, Badillo and carpenter, northern area, cayumba, km 8, el pedral among others, southern area and urban area of the municipality of Puerto Wilches, including government entities and community action boards, as well as the presence of NGO's such as Zizua foundation, Cabildo verde, fruit social de la palma and senior citizens.</p> <p>Evidence of impact assessment workshop with communities August 2022, impact assessment workshop with municipal and police authorities 3/8/2022.</p> <p>There is also evidence of the document "Environmental Management Plan Oleaginous del Yuma SAS" dated July 2020 for identification of environmental impacts identified in field activities.</p> <p>Document "Environmental Management Plan Palma y Trabajo SAS. Extraction plant. Completed in 2021.</p> | |
| 3.4.2 | <p>The latest update of the ESIA for 2022 is available for the organization with their respective management plans and social and environmental monitoring; however, there is no evidence of the participation of neighboring neighbors such as:</p> <p>Oleoyuma Plantation: "Las Marias" farm, "Gaspar" farm, "Esteban Murillo" farm, and "Los Gemelos" farm.</p> <p>Ecopalma Plantation: "German Gomez" farm, "Rafael Calderon" farm, Procaucho farm, "Hierba buena" farm and other neighbors identified as relevant stakeholders.</p> | NO 2024-2 |
| 3.4.3 (C) | <p>There is evidence of the implementation of social and environmental management plans for each of the impacts identified in order to propose activities to mitigate these impacts.</p> <p>From the latest ESIA update, the following identified social impacts are considered important (which the company has been monitoring and carrying out activities to mitigate).</p> <p>Social impacts: In surveys conducted by the company there is appreciation from the community: Question 3 Do you believe that the activities of Palma y Trabajo or Oleoyuma affect the environment?</p> <p>President of the Community Action Board of the June 12th neighborhood and representative of the España neighborhood. He perceives problems with discharge into the river. "The company channeled the water to the Cascajera stream, which runs through the town; previously, the water from the lots went to the El Palo stream; but it was channeled and now the water reaches the Cascajera stream".</p> <p>The environmental and field management was verified to corroborate this information; however, the company mentions that the environmental authority has not presented any process.</p> <p>Question 18. In the last two years, as a consequence of any activity developed by Oleoyuma or Palma y Trabajo, have you or your community</p> | YES |

| | | |
|-------|--|-----|
| | <p>witnessed an increase in: noise from transport during rest hours, offensive odors, noise generated by the extraction plant, vehicular accidents?</p> <p>Lack of carpado on the roads and dump trucks that pass heavily loaded on the bridge in the 12 de June neighborhood”.</p> <p>The company argues that it has been carrying out road safety projects to avoid problems with the community and also mentions that they are not the only palm growers in the area.</p> <p>There is evidence of environmental management sheets such as:</p> <p>Plantations</p> <ul style="list-style-type: none"> • Land suitability and preparation • Drainage system • Nursery and pre-nursery • Crop protection and disease control. • Crop nutrition or fertilization • Eradication and renovation of plantations • Adequacy and construction of civil works and infrastructure • Livestock management • Solid waste management • Management of domestic wastewater • Management of special natural areas • Efficient use of energy <p>Mill</p> <ul style="list-style-type: none"> • Solid by-product management • Wastewater management • Air emissions and noise pollution management • Solid waste management • Efficient use and saving of water • Efficient use and saving of energy <p>Spills of hydrocarbons and noxious substances</p> | |
| 3.5.1 | <p>There is evidence of documents called:</p> <p>- "Procedure for attracting and selecting talent" code PR-GH-01 Version 13 of 26/4/20224 whose objective is to define the methodology for the selection of qualified, competent and reliable personnel to fill existing vacancies }, which is developed through the publication of vacancies in the national employment service, social networks, company website, email, likewise contains those corresponding to the personnel selection process which includes the verification of the pre-selected, execution of interviews, filling vacancies , medical examinations.</p> <p>-Hiring, Induction and Training Procedure" Code PR-GH-02 Version 5.0 dated 12/9/2023 whose objective is to establish a methodology and mechanisms aimed at the execution of hiring, induction, training and promotion of personnel, by receiving documents, requirements for the beginning of the contract, affiliation to the integral social security system, legalization of the contract, data entry to the SAP system, file and internal</p> | YES |

| | | |
|-------|---|-----|
| | <p>resumes, execution of induction, evaluation of the effectiveness of the induction, training of the position, re-training.</p> <p>- Personnel Retirement Procedure" Code PR-GH-10 Version 4.0 dated 19/9/2023. Whose objective is to establish the procedure for termination of employment, ensuring the retirement in accordance with current legislation. Based on the delivery of documentation to legalize the retirement, notification to interested parties, review of documents, settlement of salary and social benefits, review and validation, payment and settlement of social benefits.</p> <p>- Manual of Human Development Policies Pension Code MN-GH-01 version 6 of 26/4/2024, which contains in its numeral III the Pre-pensioner Policy whose objective is to accompany and sensitize the population about to retire in the Daabon Group in the procedures and documentation required to obtain the pension, It also describes the methodology and mechanisms aimed at the execution of protection for the pre-pensioner and/or pensioner, by accompanying the worker close to retirement (10 years), accompanying them at the time of complying with the requirements for pension, benefit for family members to be hired by the organization, These documents are available to employees and their representatives at the offices of the Human Resources area. The aforementioned documents are transversal and apply to all the companies of the corporate group.</p> | |
| 3.5.2 | <p>It is evidenced for the implementation of the following procedure as follows:</p> <p>- "Procedure for attracting and selecting talent" code PR-GH-01 Version 13 of 26/4/20224. Records: The following implementation records were taken as a sample code (Personnel Requisition, Selection Report, RG-GH17 Critical Positions Matrix).</p> <p>- Hiring, Induction and Training Procedure code PR-GH-02 Version 5.0 dated 12/9/2023. Records: The following code implementation records were taken as a sample (RG-GH-06 Induction Record - RG-GH-08 - RG-GH-08 Records document check list - RG-GH-07 Training plan, among others).</p> <p>- Personnel Retirement Procedure" Code PR-GH-10 Version 4.0 of 19/9/2023 Records: The following implementation records were taken as a sample (contract termination letter / voluntary retirement letter - peace of mind - social benefits settlement - retirement medical examination order - labor certificate).</p> <p>- Pension Human Development Policy Manual, code MN-GH-01 version 6 of 26/4/202. The implementation of the above documents is also carried out additionally through the DHR computer tool: personnel requisition, security study, personal references, competency profile, interviews</p> | YES |

| | | |
|------------------|--|------------|
| | <p>between human resources and the candidate, psycho-technical test, validation of the profile to be hired, as well as with possible promotions, for retirement, a clearance order is issued, settlement of social benefits, labor certificate, retirement examination, retirement letters from the severance fund.</p> | |
| <p>3.6.1 (C)</p> | <p>Documents called Occupational Health and Safety Management System Manual Palma y Trabajo code M-GI-1 V9 dated 10/1/2024 and Oleoyuma's Occupational Health and Safety Management System Manual V8 dated 20/11/2023, whose objective is to present the Occupational Safety and Health Management System (OSHMS) in which the company establishes the activities for the prevention of occupational injuries and illnesses, promotion of healthy lifestyles and strategies for the intervention of priority risks that promote the integral wellbeing of its collaborators through the application of the principles of continuous improvement. They also describe the general objective and specific objectives regarding Occupational Safety and Health, policies, procedures for the identification of hazards, OSH programs, committees, induction and re-induction, internal OSHMS audits, management review, among other topics.</p> <ul style="list-style-type: none"> - Safety and Health at Work Policies of PALMA Y TRABAJO S.A.S. with update date of 9/2/2024, and OLEOYUMA S.A.S with update date of 7/2/2024, duly signed by the legal representative of the organization are evidenced; such policies describe the commitment of the organization for the management and mitigation of risks and generate a safe working environment. - There is evidence of alcohol and drug use prevention policies for Palma y trabajo V2 dated 6/15/2023 and Oleoyuma V2 dated 7/4/2023, duly signed by the legal representative of the organization; these policies contain provisions related to preventing the use and abuse of alcohol and hallucinogenic drugs within the workforce. - There is evidence of road safety policy for Palma y Trabajo V3 of 6/7/2023 and Oleoyuma V3 of 6/7/2023 duly signed by the legal representative of the organization, which are aimed at establishing mechanisms to prevent the occurrence of road accidents that affect the physical, mental and social integrity of the workforce. - There is evidence of a document called strategic road safety plan V2 of 10/2023 whose objective is to implement actions to guarantee the control of traffic risks generated by the interaction with vehicles, where a culture is generated for the good behavior of the working population, good management of risks associated with the operation of vehicles. - There is evidence of the hazard matrix Palma y Trabajo ACT code G-GI-02 V19 Updated on 9/2/2024 which contains the risks associated with the activities of the company along with the intervention measures, the activities of Sterilization (physical: exposure to sunlight, noise) (biological: bites and stings) (mechanical: contact with hot materials, moving parts, repetitive movements); (locative: vehicle traffic, lighting, slippery surfaces) were taken as a sample. - Hazard matrix for the organization Oleoyuma V14 Updated on 30/7/2023, which contains the risks associated with the activities of the company along with the intervention measures, was taken as a sample composting activity (physical: solar radiation, continuous noise) | <p>YES</p> |

| | | |
|-----------|--|-----|
| | <p>(biological: stings, bites) (mechanical; contusion by blow of tools); (locative: irregular work surfaces).</p> <p>- It is evident that the organizations (Palma y Trabajo and Oleoyuma S.A.S.) have the Occupational Safety and Health Work Plan for the year 2024 with an update date of 4/26/2024, documented in an Excel file called SST work plan PALMATRA 2024, along with its respective schedule, which reflects the activities to be carried out during that period of time. The following activities were taken as a sample Review of general operating procedures and inclusion of chemical safety guidelines, updating of the follow-up matrix for 60-hour courses on rational handling of pesticides, emergency drills, and first aid training, among others.</p> | |
| 3.6.2 (C) | <p>- There is evidence of a certificate issued on 24/4/2024 by the Ministry of Labor with the number REME-SGSST - 584922 - 2023 - 1 which certifies that the organization oleaginosas del Yuma has obtained a score of 100 points in the application of the requirements of Resolution 0312 of 2019, There is also evidence of a certificate issued on 19/2/2024 by the Ministry of Labor with the number REME-SGSST - 473062 - 2023 - 1 which certifies that the organization Palmatra SAS has obtained a score of 100 points in the application of the requirements of Resolution 0312 of 2019.</p> <p>- There is evidence of digital document web address https://cadi.com.co/cadi/has/biomedical_profiles called biomedical profile and by job position profesiograma Palm and Work and oilseeds Yuma where each of the occupational evaluations that must be performed to workers according to the work they perform are described. We took as a sample the scale work (industrial plant scale operators) (periodic examinations: audiometry, physical and musculoskeletal). Composting work Periodic examinations: Audiometry, osteomuscular, visiometry, spinal x-rays); composting work.</p> <p>- There is evidence of periodic inspections of equipment and tools, samples of which were taken as follows:</p> <ul style="list-style-type: none"> - First aid kits: 26/3/2024 - Fire extinguishers: 15/3/2024 - Stretchers 15/3/2024 <p>These inspections are aimed at verifying the good condition of the equipment to ensure proper emergency care.</p> | YES |
| 3.7.1 (C) | <p>Excel files called "Trabajadores Palma y Trabajo - Oleoyuma; Trabajadores Progreso Palmero y Redes Humanas" are evidenced, which describe the list of workers linked by labor contract in force with each of the organizations.</p> <p>Likewise, there is evidence of a training plan for the workers of each of the organizations in force for the year 2024, within the digital platform DHR.DAABON web address https://dhr.cadi.com.co/dhr/detectingneeds/detecting_needs where the training schedule for the workforce and stakeholders is identified in topics such as:</p> <p>P&C standard of the RSPO and corporate policies: Carried out 4/22/2024 - 4/26/2024 -</p> <p>There is also a training plan for RFF suppliers in a document called strategic technical assistance plan for core technical assistance for palms and labor 2021 - 2025, with topics related to good agricultural practices, socioeconomic surveys, awareness of RSPO issues, among other topics.</p> | YES |

| | | |
|--|--|-----|
| | <p>There is also a document called Annual training and education schedule 2024 (SST) which contains information on occupational health and safety training for the year 2024, with a sample of topics: First Aid: carried out on 3/27/2024. Emergency Brigade: carried out on 2/8/2024. Emergency drill: carried out on 2674/2024 Emergency and risk management plan: conducted on 4/24/2024</p> | |
| 3.7.2 | <p>There is evidence of training record per employee within the computer platform of the organization DHR.DAABON, where each of the training received by workers is recorded, 15 workers are sampled, for training given in thermal baths such as P&C RSPO. Corporate policies, among others.</p> | YES |
| 3.7.3 | <p>The training of personnel in the PCC on the standards and procedures of the SCC is carried out annually, the last one being the one given in the month of 03/2024, The training was given by the Traceability Coordinator, the topics covered were RSPO P&C standard, RSPO SCC standard applicable to supply chain maintenance. Principle 3 supply chain requirements for extraction plant. The training was attended by 35 people, such as shop assistants, process assistants and sorting assistants, scale operator, security, quality control, warehouse clerk.</p> <p>Training course for supply chain manager Domiciano Muñoz (Production & Traceability Coordinator). In RSPO V2020 supply chain leader, according to certificate DJMH-RSPO-AL-SCS-05-2021.</p> <p>It is evident attendance control in format (RG-GH-12 Ver 3).</p> <p>Subject Chain of Custody for RSPO product processing at the Extraction Plant. Date: 03-06-2022. Duration: 2 hours of training</p> | YES |
| Supply Chain Requirements for Mills | | |
| See also section 5 of this report | | |
| 3.8.1 | <p>It was found that the certification unit operates through Preserved Identity (PI), since the FFB processed by the mill are obtained from its own plantations certified in accordance with the RSPO Principles and Criteria (P&C) and are physically separated from those received from non-certified external suppliers.</p> <p>During the inspection, the volumes and origin of FFB entering the mill have been verified through internal controls such as production reports. This information is available at the time of the audit and is shared with the audit team to complete the information required for certification.</p> <p>The document “Production Report 2024”, which estimates the capacities and volumes handled on a monthly basis in the company, is evidenced. Likewise, the “Process of Extraction of Crude Palm and Kernel Oil: Organic</p> | YES |

| | <p>RSPO and Natural” documents the activities to ensure that the model implemented in production is that of Preserved Identity.</p> <p>It is evident that the certification unit guarantees the IP through the physical separation of the certified fruit (own farms) and non-certified fruit (89 external farms), in places such as: yard, hoppers, sterilization, tipping of wagons, potholes in the clarification area and separation in storage tanks.</p> | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|---------|--|--|--|-----|-----|----|-----|-----|----|--------|-------|-------|----------|---------|--------|-----|
| 3.8.2 | <p>This requirement does not apply to the Certification Unit, because the supply chain model is Identity Preserved.</p> | N/A | | | | | | | | | | | | | | | | | | |
| 3.8.3 | <p>The project has provided the estimated 12-month tonnage of CPO and PK that could be produced by the certified AGROACEITE S.A. plant and has been recorded by the certification body (CB) in the public summary of the P&C certification report.</p> <p>It has been corroborated in the production records; mass balance and Palm trace platform for the license the actual volume vs certified volume and quantities sold, this has been reported as follows:</p> <table border="1" data-bbox="416 920 1195 1093"> <thead> <tr> <th colspan="3">Projected Production from the last 12 Months (MT)</th> <th colspan="3">Actual Production for this Audit Year (MT)</th> </tr> <tr> <th>FFB</th> <th>CPO</th> <th>PK</th> <th>FFB</th> <th>CPO</th> <th>PK</th> </tr> </thead> <tbody> <tr> <td>36,254</td> <td>9,005</td> <td>1.070</td> <td>29,808.8</td> <td>7,414.4</td> <td>397.11</td> </tr> </tbody> </table> | Projected Production from the last 12 Months (MT) | | | Actual Production for this Audit Year (MT) | | | FFB | CPO | PK | FFB | CPO | PK | 36,254 | 9,005 | 1.070 | 29,808.8 | 7,414.4 | 397.11 | YES |
| Projected Production from the last 12 Months (MT) | | | Actual Production for this Audit Year (MT) | | | | | | | | | | | | | | | | | |
| FFB | CPO | PK | FFB | CPO | PK | | | | | | | | | | | | | | | |
| 36,254 | 9,005 | 1.070 | 29,808.8 | 7,414.4 | 397.11 | | | | | | | | | | | | | | | |
| 3.8.4 | <p>It is evident that the company meets all the registration and supply chain information requirements for RSPO. The company has its ID: RSPO_PO1000006137 which is used in CPO and PK product transactions for the following operating units after the factory.</p> <p>This has been verified with the PALM TRACE platform licensee and the platform manager.</p> | YES | | | | | | | | | | | | | | | | | | |
| 3.8.5 | <p>The certification unit has the document “PROCESO DE EXTRACCIÓN DE ACEITE CRUDO DE PALMA Y ALMENDRA: ORGANICA - RSPO Y NATURAL” (2023) which lists the instructions that guarantee the implementation of the elements of the supply chain.</p> <p>RECEPTION OF FRUIT ON THE SCALE QUALITY INSPECTION AND FRUIT SEPARATION SELECTION OF THE TYPE OF FRUIT FOR PROCESSING STERILIZATION STRIPPING DIGESTION EXTRACTION OR PRESSING PRESS CAKE SCREENING PRE-CLARIFICATION CLARIFICATION CENTRIFUGES VACUUM SYSTEM FINAL LIQUID EFFLUENT PALMISTERY OIL STORAGE</p> | YES | | | | | | | | | | | | | | | | | | |

| | | |
|-------|--|-----|
| | <p>It is evident that the scope of the document is “Organic traceability/RSPO RA in all stages of its production processes”, and there is a flow chart showing the development of the activity with the identification of the critical points and those responsible for the control measures.</p> <p>The certification unit assigned the Traceability Coordinator (Domiciano Muñoz) as the leader of the supply chain, as evidenced by the document “Internal Procedures and Assurance Manual - Chain of Custody for Certified Products RSPO/ISCC” (Procedures and internal assurance manual - Chain of Custody for RSPO/ISCC certified products) and “Description de Cargos - Production and Traceability Coordinator” (T-RG-GH-03 V0.0). Responsibilities include:</p> <ul style="list-style-type: none"> -Verifying the certification status of Palm Farms. Ensuring that storage, transportation and processing of certified products are kept segregated from non-certified products. -Keeping the Palm trace and Fair-trade system up to date in production and sales. -Establishing a requirements matrix. -Auditing suppliers and contractors for compliance with requirements. -Attending external certification audits. -Blocking commercial relations with those who do not comply with the established requirements. -Performing periodic visits or as required to the different operating centers. -Providing support in the cluster area traceability system: balances, verification of records and documents. <p>There is evidence of training course Supply Chain Course May 2021 (issued by Checkmark Training - David Ogg). This person demonstrated knowledge of the extraction plant procedures for the application of this standard.</p> <p>As a sample, socialization records are taken as those performed on 01/03/24, in which the operators of the weighing, sterilization, clarification and hoppers areas, among other critical areas, participated on the guidelines of the supply chain and the corresponding documentation.</p> | |
| 3.8.6 | <p>There is evidence of the document “Internal Procedures and Assurance Manual - Chain of Custody for RSPO/ISCC certified products” and Internal Audit Procedure (PR-SG-02 V1), which includes guidelines for internal audits on an annual basis.</p> <p>As implementation support, the document “Format for internal audit” (FGI-10 V1) shows that all the requirements of criterion 3.8 were audited and that 0 nonconformities were generated; therefore, it was not necessary to document improvement actions.</p> <p>It is evident that the person responsible for executing the internal audit Jonathan Lindo (Head of Planning) is independent of the evaluated processes, to ensure the impartiality and transparency of the exercise, since each process has the personnel that implements and executes the actions of the system. For this person there is evidence of official SCC RSPO training (date: June 2018 - David Ogg).</p> | YES |

| | This audit was reviewed by senior management in December 2023, which is evidenced by PDF presentation. | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|---------|--|--|--|-----|-----|----|-----|-----|----|--------|-------|-------|----------|---------|--------|-----|
| 3.8.7 | <p>It is evident that the certification unit has a registration system for the entry and exit of products called SIAGRI, which is used by the scale operator.</p> <p>The fruit from the plantations enters the scale with the Supplier's Remission, which identifies whether it is certified or conventional, along with other information that allows traceability.</p> <p>In order to verify the information, a sample of the reception of the fruit bunches is verified, showing the following:</p> <ul style="list-style-type: none"> - Villa Claudia Plantation (CEH Inversions). Ticket No. 54029. Date 07/05/24. Quantity 13,070 Kg. Type of Certification Conventional (Natural). - Oleaginosas del Yuma SAS Plantation. Ticket No. 54032. Date 07/05/24. Quantity 9.080 Kg. Type of Certification Organic - RSPO. - Oleaginosas del Yuma Plantation. Ticket No. 52235. Date 12/03/24. Quantity 7.530 Kg. Type of Certification Organic - RSPO. <p>SIAGRI report of fruit received during the current license period (08/24/23 to 05/08/24) = 20,764-ton RFF RSPO Certified, 61,757-ton RFF Conventional (Natural). Total fruit received 82,521-ton RFF.</p> <p>The mechanism for handling nonconforming products or documents is described in the document "Internal Procedures and Assurance Manual - Chain of Custody for Certified Products RSPO/ISCC", which states that "when a nonconforming document is detected, it must be reported to the system's leaders, and the case is reviewed through internal formats; a review or document traceability is performed and the correction is made either in the system or in the physical documents. Finally, training is provided on the applicable standard and document management".</p> <p>It is reviewed that in the production and mass balance reports in the plant there was no overproduction of the certified volume, according to the following information:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">Projected Production from the last 12 Months (MT)</th> <th colspan="3">Actual Production for this Audit Year (MT)</th> </tr> <tr> <th>FFB</th> <th>CPO</th> <th>PK</th> <th>FFB</th> <th>CPO</th> <th>PK</th> </tr> </thead> <tbody> <tr> <td>36,254</td> <td>9,005</td> <td>1.070</td> <td>29,808.8</td> <td>7,414.4</td> <td>397.11</td> </tr> </tbody> </table> | Projected Production from the last 12 Months (MT) | | | Actual Production for this Audit Year (MT) | | | FFB | CPO | PK | FFB | CPO | PK | 36,254 | 9,005 | 1.070 | 29,808.8 | 7,414.4 | 397.11 | YES |
| Projected Production from the last 12 Months (MT) | | | Actual Production for this Audit Year (MT) | | | | | | | | | | | | | | | | | |
| FFB | CPO | PK | FFB | CPO | PK | | | | | | | | | | | | | | | |
| 36,254 | 9,005 | 1.070 | 29,808.8 | 7,414.4 | 397.11 | | | | | | | | | | | | | | | |
| 3.8.8 | <p>The company generates a formal invoice for the certified palm oil and kernel transaction indicating the following information: a) The buyer's name and address.</p> <ul style="list-style-type: none"> - The seller's name and address. - date of loading or shipment/delivery. - The date on which the documents were issued. - RSPO certificate number. | YES | | | | | | | | | | | | | | | | | | |

| | | |
|--------|---|-----|
| | <p>- A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or approved abbreviations); - The quantity of products delivered. A unique identification number.</p> <p>Invoices No. 37-7496, 35-7522 and 35-7547 of 2024 are verified.</p> <p>An additional internal document called “Tiquete de Báscula” is generated to mention the quantities of CPO palm oil and PK kernel outgoing from this operating unit.</p> <p>Palm Trace confirms the CPO and PK shipments by means of sales announcements.</p> <p>The person in charge of managing the PalmTrace platform makes the POM announcements to the Crusher (PK Product) and to the Trader (CPO Product).</p> <p>The following transaction registered in PalmTrace is taken as sample evidence:</p> <p>Transaction ID: TR-08d1e596-e49a.</p> <p>a) The name and address of the buyer; C.I. TEQUENDAMA S.A.S. NIT: 8190047125 DIRECCIÓN: CRA 1C NO. 22-58 PISO 11 ED. BAHIA CENTRO industrial, Morelia C.P 58130.morelia Michoacan de Ocampo, Mexico.</p> <p>b) The name and address of the seller; PALMA & TRABAJO S.A.S. NIT: 900702560-0 - REGIMEN COMUN CRA 1 NO 22 - 58 PISO 11 EDIFICIO BAHIA CENTRO.</p> <p>c) The date of loading or shipment/delivery; 28-02-2024 d) The date on which the documents were issued; 28-02-2024 e) RSPO certificate number; CU-RSPO-866466. f) A description of the product: RSPO/ (IP) Crude Palm Oil. g) The quantity of the products delivered; 32.680 Kg</p> | |
| 3.8.9 | <p>The document “Internal Procedures and Assurance Manual - Chain of Custody for Certified Products RSPO/ISCC” shows that Palma y Trabajo does not subcontract activities within its fruit processing.</p> <p>It is also confirmed in the formal documents called “Purchase Order” that the client is responsible for transporting the final product. In other words, Palma y Trabajo SAS sells the product at the exit of the internal storage tank. It is observed as evidence the document “Purchase Order” of the client CI Tequendama SAS in which it is indicated as Observation that the “Freight Assumed by the Client”.</p> <p>The extraction plant purchases the RSPO certified fruit directly at its facilities, in accordance with the provisions of the “Fruit Supply Contract” signed with the company Oleaginosas del Yuma on 01/10/2015. (Clause 2), so it does not subcontract transportation activities. It is clarified that the two companies are part of the same business group.</p> <p>It is evident that the certification unit does not subcontract other activities within the oil and kernel extraction process.</p> | YES |
| 3.8.10 | <p>The certification unit Palma y Trabajo SAS does not subcontract activities for the physical handling of RSPO certified product, since it buys the fruit</p> | N/A |

| | | |
|--------|--|-----|
| | at its facilities and the client who buys the final product is responsible for providing transportation. | |
| 3.8.11 | The certification unit Palma y Trabajo SAS does not subcontract activities for the physical handling of RSPO certified product, since it buys the fruit at its facilities and the client who buys the final product is responsible for providing transportation. | N/A |
| 3.8.12 | <p>The retention time of RSPO implementation documents is explained in the document “Internal Procedures and Assurance Manual - Chain of Custody for RSPO/ISCC certified products” (item 8), in which all RSPO related documents and records will be retained for 5 years. During this review it was noted that all records have been well maintained and updated.</p> <p>The auditor has access to all records during the audit. Documentary information for the last 3 years of RSPO certified FFB receipts and RSPO certified CPO and PK deliveries are maintained in the Weighbridge area. The other physical supports (older than 3 years) are kept in the offices of Oleaginosas del Yuma.</p> | YES |
| 3.8.13 | <p>There is evidence of the document “Production Report” in which the methodology to establish the extraction rate for both CPO and kernell s formulated in Excel.</p> <p>The project calculates the extraction rate on a daily and monthly basis, and records it in the Excel file called “Production Report Month”, in which actual reports of the calculation of the rates obtained are generated, as could be verified for the following periods:</p> <p>December 2023 CPO (OER) = 22.12 PK (KER) = 2.37 January 2024 CPO (TEA) = 22.25 PK (KER) = 2.3 February 2024 CPO (TEA) = 21.32 PK (KER) = 2.32 March 2024 CPO (TEA) = 22.5 PK (KER) = 2.18</p> | YES |
| 3.8.14 | <p>There is evidence of the document “Production Report” in which the methodology to establish the extraction rate for both CPO and Kernel is formulated in Excel.</p> <p>The project calculates the extraction rate on a daily and monthly basis, and records it in the Excel file called “Production Report Month”, in which actual reports of the calculation of the rates obtained are generated, as could be verified for the following periods:</p> <p>December 2023 CPO (TEA) = 22.12 PK (KER) = 2.37 January 2024 CPO (TEA) = 22.25 PK (KER) = 2.3 February 2024 CPO (TEA) = 21.32</p> | YES |

| | | |
|---|--|---------------------------------|
| | <p>PK (KER) = 2.32 March 2024 CPO (TEA) = 22.5 PK (KER) = 2.18</p> | |
| 3.8.15 | <p>The company guarantees that certified material is not mixed with conventional material by means of spot processing, which was observed during the tours of the processing plant.</p> <p>The document “Cleaning procedure for product changeover”, which estimates the quantities and volumes handled in the company, is evident. It is documented that 23,200 kg of certified fruit (equivalent to 10 wagons) must be processed to clean the entire plant and the crude oil extracted must be stored as conventional product in tank No. 3.</p> <p>During the tour of the extraction plant, it was found that the fruit enters the plant separately and is recorded in SIAGRI with different codes for each type of certification. The fruit is then unloaded into hoppers that are separated into certified and non-certified and identified with appropriate signage.</p> <p>The document “Procedures and Internal Assurance Manual - Chain of Custody for RSPO/ISCC certified products” (Item 11.3) states: “Cleaning and washing must be performed after the process NOT certified Conventional or Natural”. which could be evidenced during the tours in the industrial process.</p> | YES |
| 3.8.16 | <p>It is evident that the certification unit has carried out all transaction reporting requirements and actions, all reports were made within 3 months of shipment.</p> <p>For example:</p> <p>-transaction ID: TTR-273d55d0-cdf3, CPO-IP 732.25 MT, BL date: 09/30/2023.</p> <p>-Transaction ID: TR-f836d04b-6530, CPO IP 700.78 MT, BL date: 10/31/23.</p> <p>-Transaction ID TR-b8ef21ff-2ee6, transfer, CPK-IP 24.09 MT, BL date: 02/29/24.</p> <p>-Transaction ID TR-abcbfbcf-95f6, transfer, CPK-IP 23.66 MT, BL date: 03/31/24.</p> <p>Initial Certified Volume: 9,005 tons CPO and 1,070 tons PK. To date, PalmTrace shows 6,435-ton CSPO and 257.29 CSPK sold. There is no volume of certified product downgraded or sold through the Book and Claim option.</p> | YES |
| 3.8.17 | <p>The company does not use the trademark, so they have processed the TradeMark license before the RSPO.</p> <p>During the tours of the facilities, the use of the mark or logo on sites or documents was not observed.</p> | YES |
| Principle 4: Respect community and human rights and deliver benefits | | |
| Indicator | Summary of Findings | Compliance (Y/N) and NC# |

| | | |
|-----------|--|-----|
| 4.1.1 (C) | <p>There is evidence of a document called “Compendium of Policies and Protocols” and “Stakeholders' Attention Manual - version 2023” which contain the human rights policy and protection of its defenders, which is socialized through training to employees and stakeholders, for external stakeholders there are emails, there is evidence of mass mail sent on March 20, 2024.</p> <p>In interviews with fieldwork personnel, it was found that the personnel recognize the company's social policies and the procedures to follow in the event of a violation of these policies and the representatives they currently have.</p> | YES |
| 4.1.2 | <p>It is evident through interviews with workers that no physical, verbal or psychological violence is directed to them, likewise there is no evidence of the use of mercenaries or paramilitaries in the company's operations, likewise there is evidence of a policy of no incitement to hatred or violence which contains the objective of prohibiting the use of such practices.</p> | YES |
| 4.2.1 (C) | <p>Document called "Stakeholder Service Manual" dated 2023 is evidenced, together with the document Human Development Policy Manual code MN-GH-01 version of 11/7/2022, which describe the methodology and mechanism.</p> <p>For all types of events there is also evidence of the policy for filing a request, complaint or claim from external stakeholders and the workforce respectively, which are recorded in the DHR portal which is designed to receive such requests, the portal is accessed through username and password, response time (15 working days) and means by which they are issued is evidenced, there is evidence of PQRS-F record with filing date 29/12/22 response 6/1/23, these procedures, allow PQRS-F to be made anonymously.</p> | YES |
| 4.2.2 | <p>There is evidence of a document called “Stakeholder Service Manual” of 2023, together with the document Human Development Policy Manual code MN-GH-01 version of 11/7/2022, which describes the methodology and mechanisms for handling complaints and claims.</p> <p>Documents are also shared with infographics to provide greater clarity to interested parties or those who require it.</p> <p>The company publishes all policies on the farm's bulletin boards, which are designed for employees' general understanding. In interviews with field personnel, they acknowledge the PQRS-F procedure and its application.</p> | YES |
| 4.2.3 | <p>There is evidence of a document called “Stakeholder Service Manual” de 2023, together with the document Human Development Policy Manual code MN-GH-01 version of 11/7/2022, in which the methodology and mechanism are described.</p> <p>PQRS are supervised by social management for those that correspond to community and human development for everything related to employees.</p> <p>There is evidence of the document “PQR's RECEIVED, ATTENDED AND IN PROCESS” which includes the request submitted by the different interested parties, the main contact data, the date it is received, the date on which it is answered by the company and the status of the communication.</p> | YES |

| | | |
|-------|---|-----|
| | <p>The following petitions were taken as a sample:</p> <p>Request 01: Made by the president of the community action board of the 12 de junio neighbourhood. Made on 03/13/2023 for concept of: Request for registration of women heads of household to the project “Cria de Pollos”.</p> <p>The company responds on 03/29/2023 notifying that the request for the inscription of the mentioned women in the project “Con el fogon prendido” which includes the raising of chickens is approved.</p> <p>Request 02: Made by the president of the community action board of the 12 de October neighborhood. Made on 06/09/2023 for concept of: Collaboration for the supply of 150 snacks to carry out an activity for the neighborhood's birthday.</p> <p>Request 03: Made by the president of the community action board of the Paraiso neighbourhood. Made on 09/08/2023 for: donation of fencing tubes for construction, 2 gallons of yellow and green paint in order to condition the park for training.</p> <p>The company responds on 09/22/2023 notifying that the request for the supply of 1 gallon of yellow paint and 1 gallon of green paint is approved.</p> <p>Request 04: Made by the president of the community action board of the 12 de June neighbourhood. Made on 08/11/2023 for: Request for collaboration of sand dump truck for the project of self-paving of the street 01 and 01 had of PVC of 12” of 06 corrugated meters.</p> <p>The company responds on 11/16/2023 notifying that it cannot collaborate with this request.</p> | |
| 4.2.4 | <p>Document called "Stakeholder Service Manual" dated May 2020 is evidenced, together with the document Human Development Policy Manual code MN-GH-01 version of 11/7/2022, which describe the methodology and mechanism.</p> <p>For all types of events, there is also evidence of the policy for filing a request, complaint or claim from external stakeholders and the workforce respectively, as well as the option of access to independent legal or technical advice, the possibility for claimants to choose individuals or groups to support them and/or act as observers, these procedures are related to the internal work regulations Chapter 17 Article 114 and the collective bargaining agreement.</p> | YES |
| 4.3.1 | <p>There is evidence document “ Bitacora de Proyecto’s socials Palma y trabajo SAS, Oleaginosas del Yuma SAS. Progreso palmero 2023” which includes the contributions that the project has been making in favor of the communities surrounding the project facilities.</p> <p>The following social projects are registered:</p> | YES |

| | <p>Sice Palma “Learning about palm growing in the oil palm” aimed at teachers and students of the Puente Sogamoso agricultural and livestock school.</p> <p>Here we dream cinema Sogamoso “Recreational and formative space to enjoy with the family” aimed at different neighborhoods in the district of Puente Sogamoso. Neighborhoods such as: Brisas, 23 de enero, Cascajera.</p> <p>Solidarity Palm “Road safety campaign” aimed at students of the agricultural and livestock school and the community of Puente Sogamoso.</p> <p>Solidarity Palm “Environmental workshops for the recovery of public spaces” for the community of Puente Sogamoso.</p> <p>Solidarity Palm “DES-TAPAMOS VIDAS” Supporting the campaign of the Sanar Foundation in the care of children with cancer. Directed to El Pedral and Puente Sogamoso.</p> <p>Here we dream joy “Celebration of senior citizen's day” senior citizen campus in Puerto Wilches. Directed to the municipal capital of Puerto Wilches.</p> <p>Here we dream of joy “Christmas Festival with children from palm tree communities” for children of firefighters and civil defence.</p> <p>The company has also made monetary contributions through the function “Social fruit of the palm” with the help of \$ 49'901.191.</p> | | | | | | | | | | | | | | | | | | | | | |
|-----------------------|---|--------|--------------|------------|----------|------------|-----------|-----------|-----------|--------------|-----------|------------------|-----------|-----------------------|-----------|-------------|-----------|--------------|-----------|----------------|-----------|-----|
| 4.4.1 (C) | <p>There is evidence of certificates of freedom and tradition which record the land tenure status of the following properties, the following properties were taken as a sample:</p> <table border="1" data-bbox="577 1296 1061 1984"> <thead> <tr> <th>PREDIO</th> <th>No MATRICULA</th> </tr> </thead> <tbody> <tr> <td>BELLAVISTA</td> <td>303-4849</td> </tr> <tr> <td>CALIFORNIA</td> <td>303-50305</td> </tr> <tr> <td>EL PLACER</td> <td>303-25503</td> </tr> <tr> <td>LAS DELICIAS</td> <td>303-17875</td> </tr> <tr> <td>EL JAIGAR LOTE 2</td> <td>303-86263</td> </tr> <tr> <td>TRES ESQUINAS LOTE 19</td> <td>303-86280</td> </tr> <tr> <td>SERVIDUMBRE</td> <td>303-86282</td> </tr> <tr> <td>HEVEA GOLDEN</td> <td>303-57978</td> </tr> <tr> <td>LAS MARGARITAS</td> <td>303-10076</td> </tr> </tbody> </table> | PREDIO | No MATRICULA | BELLAVISTA | 303-4849 | CALIFORNIA | 303-50305 | EL PLACER | 303-25503 | LAS DELICIAS | 303-17875 | EL JAIGAR LOTE 2 | 303-86263 | TRES ESQUINAS LOTE 19 | 303-86280 | SERVIDUMBRE | 303-86282 | HEVEA GOLDEN | 303-57978 | LAS MARGARITAS | 303-10076 | YES |
| PREDIO | No MATRICULA | | | | | | | | | | | | | | | | | | | | | |
| BELLAVISTA | 303-4849 | | | | | | | | | | | | | | | | | | | | | |
| CALIFORNIA | 303-50305 | | | | | | | | | | | | | | | | | | | | | |
| EL PLACER | 303-25503 | | | | | | | | | | | | | | | | | | | | | |
| LAS DELICIAS | 303-17875 | | | | | | | | | | | | | | | | | | | | | |
| EL JAIGAR LOTE 2 | 303-86263 | | | | | | | | | | | | | | | | | | | | | |
| TRES ESQUINAS LOTE 19 | 303-86280 | | | | | | | | | | | | | | | | | | | | | |
| SERVIDUMBRE | 303-86282 | | | | | | | | | | | | | | | | | | | | | |
| HEVEA GOLDEN | 303-57978 | | | | | | | | | | | | | | | | | | | | | |
| LAS MARGARITAS | 303-10076 | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------|---|-------------|-----------|------------|-----------|---------------|-----------|---------------|----------|-----------|----------|--------------|-----------|------------|-----------|--------------|----------|--------------|-----------|---------------------|-----------|-----------------|-----------|--|
| | <table border="1"> <tbody> <tr> <td>EL PORVENIR</td> <td>303-58958</td> </tr> <tr> <td>COLOMBIA *</td> <td>303-29602</td> </tr> <tr> <td>EL DIAMANTE *</td> <td>303-11347</td> </tr> <tr> <td>EL PROGRESO *</td> <td>303-4848</td> </tr> <tr> <td>GRANADA *</td> <td>303-3576</td> </tr> <tr> <td>LA ARGELIA *</td> <td>303-10926</td> </tr> <tr> <td>LA PLATA *</td> <td>303-34567</td> </tr> <tr> <td>SAN ISIDRO *</td> <td>303-2832</td> </tr> <tr> <td>SANTA INES *</td> <td>303-86374</td> </tr> <tr> <td>ALEXANDRA LOTE 13 *</td> <td>303-86274</td> </tr> <tr> <td>HEVEA GOLDEN 1*</td> <td>303-61474</td> </tr> </tbody> </table> <p>* Revised this last verification</p> <p>There is also evidence of a lease agreement signed between Oleaginosas Brisas and Palma y Trabajo, dated October 1, 2014 for a term of 30 years. There is also evidence of an operation and maintenance contract between Oleaginosas Las Brisas and Oleaginosas Yuma dated October 15, 2014, which describes the tenancy of the properties listed in Annex 4 of the aforementioned document, for a term of 3 years or as long as the framework agreement remains in force, which is in force until December 14, 2019.</p> | EL PORVENIR | 303-58958 | COLOMBIA * | 303-29602 | EL DIAMANTE * | 303-11347 | EL PROGRESO * | 303-4848 | GRANADA * | 303-3576 | LA ARGELIA * | 303-10926 | LA PLATA * | 303-34567 | SAN ISIDRO * | 303-2832 | SANTA INES * | 303-86374 | ALEXANDRA LOTE 13 * | 303-86274 | HEVEA GOLDEN 1* | 303-61474 | |
| EL PORVENIR | 303-58958 | | | | | | | | | | | | | | | | | | | | | | | |
| COLOMBIA * | 303-29602 | | | | | | | | | | | | | | | | | | | | | | | |
| EL DIAMANTE * | 303-11347 | | | | | | | | | | | | | | | | | | | | | | | |
| EL PROGRESO * | 303-4848 | | | | | | | | | | | | | | | | | | | | | | | |
| GRANADA * | 303-3576 | | | | | | | | | | | | | | | | | | | | | | | |
| LA ARGELIA * | 303-10926 | | | | | | | | | | | | | | | | | | | | | | | |
| LA PLATA * | 303-34567 | | | | | | | | | | | | | | | | | | | | | | | |
| SAN ISIDRO * | 303-2832 | | | | | | | | | | | | | | | | | | | | | | | |
| SANTA INES * | 303-86374 | | | | | | | | | | | | | | | | | | | | | | | |
| ALEXANDRA LOTE 13 * | 303-86274 | | | | | | | | | | | | | | | | | | | | | | | |
| HEVEA GOLDEN 1* | 303-61474 | | | | | | | | | | | | | | | | | | | | | | | |
| 4.4.2 | <p>There is evidence at the time of this audit that the organization is not in any judicial or extrajudicial process for issues related to the reduction of customary legal rights or use, in the meeting with community leaders in the area (community pedral, Puente Sogamoso and Puerto Wilches), it is evident that they have not had any difficulties of any kind with the project subject of this exercise.</p> | YES | | | | | | | | | | | | | | | | | | | | | | |
| 4.4.3 (C) | <p>Here is evidence of a map describing the rights of use or easements, prepared by the communities and socialized, there are conventions determined by themselves, an update was carried out in a meeting held on 2/27/23, again the community of Puente Sogamoso and El Pedral is gathered, carrying out the activity in a participatory manner. The social management staff commented that they will be doing an update for the current year 2024.</p> | YES | | | | | | | | | | | | | | | | | | | | | | |
| 4.4.4 | <p>It is evident that the information provided to both workers and project stakeholders is in Spanish, which is completely suitable for them, considering that there are no people who speak a different language. Among the documents verified are the social and environmental impact assessments, the internal work regulations, company policies, the</p> | YES | | | | | | | | | | | | | | | | | | | | | | |

| | | |
|-----------|---|-----|
| | collective bargaining agreement, and the stakeholder service manual, among others. | |
| 4.4.5 (C) | Excel document called list of stakeholders Palma y trabajo - Oleoyuma - Progreso Palmero is evidenced, within which the communities and their representatives are registered, the following communities were sampled: vereda el pedral, resolution 07024 of 8/4/2022, Barrio San José resolution 06191 of 3/3/2022 - barrio la casajera Resolution 19692 of 2/11/2016, who were elected in a participatory manner through popular vote. | YES |
| 4.4.6 | It is evident that the organization is not involved in any judicial or extrajudicial process for issues related to the reduction of the customary rights of the communities or of whoever is believed to have rights to these and there are no new plantations, therefore it is not necessary to sign any agreement. | YES |
| 4.5.1 (C) | There is evidence of a document called "Compendium of Corporate Policies and Protocols", which contains in its section V, called protocol for identification and recognition of customary rights, everything related to the methodology for this purpose, the communal roads or easements of use were taken as a sample, which were identified through participatory mapping with the community. There is a map of customary rights shared with all stakeholders. | YES |
| 4.5.2 (C) | Not applicable considering that at the time of the audit the organization does not have new plantations, only renewed plantations as could be evidenced in the tour to the crop, there are renovations in years 2020, 2021, 2022, 2023, among others, these renovations are registered. | YES |
| 4.5.3 | Not applicable considering that at the time of the audit the organization does not have new plantations, only renewed plantations as could be evidenced in the tour to the crop, there are renovations in years 2020, 2021, 2022, 2023, among others, these renovations are registered. | YES |
| 4.5.4 | Not applicable considering that at the time of the audit the organization does not have new plantations, only renewed plantations as could be evidenced in the tour to the crop, there are renovations in years 2020, 2021, 2022, 2023, among others, these renovations are registered. | YES |
| 4.5.5 | Not applicable considering that at the time of the audit the organization does not have new plantations, only renewed plantations as could be evidenced in the tour to the crop, there are renovations in years 2020, 2021, 2022, 2023, among others, these renovations are registered. | YES |
| 4.5.6 | Not applicable considering that at the time of the audit the organization does not have new plantations, only renewed plantations as could be evidenced in the tour to the crop, there are renovations in years 2020, 2021, 2022, 2023, among others, these renovations are registered. | YES |
| 4.5.7 | Not applicable considering that at the time of the audit the organization does not have new plantations, only renewed plantations as could be evidenced in the tour to the crop, there are renovations in years 2020, 2021, 2022, 2023, among others, these renovations are registered. | YES |

| | | |
|-----------|---|-----|
| 4.5.8 (C) | Not applicable considering that at the time of the audit the organization does not have new plantations. | YES |
| 4.6.1 (C) | There is evidence of a document called "Compendium of Corporate Policies and Protocols", which contains in its section IV, called PROTOCOL FOR IDENTIFICATION AND RECOGNITION OF CONSUEUDINARY RIGHTS, everything related to the methodology for this purpose, the communal roads or easements of use were taken as a sample, which were identified through participatory mapping with the community, likewise in the aforementioned document in section III are recorded the management and procedures to follow in case of being necessary an economic compensation or in kind. | YES |
| 4.6.2 (C) | There is evidence a document called "Compendium of Corporate Policies and Protocols", which contains in section III - PROTOCOL FOR CONFLICT MANAGEMENT and the tool and mechanisms to prevent conflict, it is possible to evidence the methodology for the realization of a fair compensation as the identification of persons entitled to compensation, without discrimination on account of race, political group, gender, age, religion, etc. The aforementioned document indicates as methodology in the first instance the approach with the affected person, in case of not reaching an agreement, the process is sent to the judicial instances who will resolve in depth the complaint for compensation. | YES |
| 4.6.3 | It is evident that the organization does not exercise any kind of impediment for both men and women to have access to the ownership of the land purchased by them. | YES |
| 4.6.4 | It is evidenced that at the time of this audit the company has no claims for compensation of any kind, therefore, there are no agreements signed for such concept. | YES |
| 4.7.1 (C) | A document called "Compendium of Corporate Policies and Protocols" is evidenced, which contains in section III - PROTOCOL FOR CONFLICT MANAGEMENT the methodology for the realization of a fair compensation such as the identification of persons entitled to compensation, without discrepancy on account of race, political group, gender, age, religion, etc. Likewise, the aforementioned document indicates as methodology in the first instance the approach with the affected person, in case of not reaching an agreement, the process is sent to the judicial instances who will resolve the claim for compensation. This document was created and socialized in a participatory manner with the communities. | YES |
| 4.7.2 (C) | A document called "Compendium of Corporate Policies and Protocols" is evidenced, which contains in its section III - PROTOCOL FOR CONFLICT MANAGEMENT the methodology for the realization of a fair compensation such as the identification of persons entitled to compensation, without discrepancy on account of race, political group, gender, age, religion, etc. | YES |

| | | | | | | | | | | | | |
|---|--|---------------------------------|-----------|------------------------|-----------|--------------------|------------|-----------------------------|-----------|-----------------------------|------------|-----|
| | Likewise, the aforementioned document indicates as methodology in the first instance the approach with the affected person, in case of not reaching an agreement, the process is sent to the judicial instances who will resolve in depth the complaint for compensation. | | | | | | | | | | | |
| 4.7.3 | There is evidence from the field inspection and maps of each of the properties that the organization has not carried out any type of expansion of its crops. | YES | | | | | | | | | | |
| 4.8.1 | It is evident that the organization is not involved in any judicial or extrajudicial process or land disputes. | YES | | | | | | | | | | |
| 4.8.2 (C) | A document called "Compendium of Corporate Policies and Protocols" is evidenced, which contains in its section IV conflict management protocol, the methodology for the management of possible conflicts that the organization may present with its stakeholders, we find there the tools and mechanisms to prevent the conflict, the conflict management process, negotiation, open dialogue, compensation, judge of knowledge, Likewise, the aforementioned document indicates as a methodology in the first instance the approach with the affected party, in case of not reaching an agreement, the process is sent to the judicial instances who will resolve in depth the complaint for compensation. | YES | | | | | | | | | | |
| 4.8.3 | It is evident that the organization is not involved in any judicial or extrajudicial process or land disputes, therefore, it is not necessary to sign any agreements of any kind. | YES | | | | | | | | | | |
| 4.8.4 | It is evident that the organization is not involved in any judicial or extrajudicial process or land disputes; therefore, it is not necessary to draw up any type of map in this regard. | YES | | | | | | | | | | |
| Principle 5: Support smallholder inclusion | | | | | | | | | | | | |
| Indicator | Summary of Findings | Compliance (Y/N) and NC# | | | | | | | | | | |
| 5.1.1 | <p>During the audit information on the current weight of the fruit was available, as well as price data for 2023.</p> <p>-The certification unit publishes on the WEB page: www.daabon.com/documents/precio_fruta_2023.pdf</p> <p>-Additionally, each month, the certification unit sends the suppliers the "Commercial Offer" document in which the price of t FFB he fruit is explained.</p> <p>There was documented evidence about the sending of the commercial with FFB prices offer to the stallholders:</p> <table border="1" data-bbox="504 1688 1134 1906"> <tr> <td>ALVAREZ RODRIGUEZ RODRIGO</td> <td>9/02/2023</td> </tr> <tr> <td>ARIAS HERRERA HERNANDO</td> <td>8/02/2023</td> </tr> <tr> <td>ARDILA BERNAL ALIX</td> <td>12/12/2023</td> </tr> <tr> <td>CANDELA MUNEVAR JOSE DANILO</td> <td>8/02/2024</td> </tr> <tr> <td>CASTAÑO RAMIREZ OLGA YENITH</td> <td>12/02/2023</td> </tr> </table> | ALVAREZ RODRIGUEZ RODRIGO | 9/02/2023 | ARIAS HERRERA HERNANDO | 8/02/2023 | ARDILA BERNAL ALIX | 12/12/2023 | CANDELA MUNEVAR JOSE DANILO | 8/02/2024 | CASTAÑO RAMIREZ OLGA YENITH | 12/02/2023 | YES |
| ALVAREZ RODRIGUEZ RODRIGO | 9/02/2023 | | | | | | | | | | | |
| ARIAS HERRERA HERNANDO | 8/02/2023 | | | | | | | | | | | |
| ARDILA BERNAL ALIX | 12/12/2023 | | | | | | | | | | | |
| CANDELA MUNEVAR JOSE DANILO | 8/02/2024 | | | | | | | | | | | |
| CASTAÑO RAMIREZ OLGA YENITH | 12/02/2023 | | | | | | | | | | | |
| 5.1.2 (C) | During the audit, information on the current weight of the FFB was available, as well as price data for the year 2023. | YES | | | | | | | | | | |

| | | | | | | | | | | | | |
|-----------------------------|---|---------------------------|-----------|------------------------|-----------|--------------------|------------|-----------------------------|-----------|-----------------------------|------------|-----|
| | <p>-The certification unit publishes on the WEB page: www.daabon.com/documents/precio_fruta_2023.pdf</p> <p>-Additionally, the certification unit sends the suppliers the “Commercial Offer” document in which the price of the fruit is explained each month.</p> <p>-The fruit price update is sent every month to the smallholders (if they have sold FFB to the Mill)</p> <p>Documented evidence about the there was documented evidence about the sending of the commercial offer to the stallholders:</p> <table border="1" data-bbox="504 629 1134 844"> <tr> <td>ALVAREZ RODRIGUEZ RODRIGO</td> <td>9/02/2023</td> </tr> <tr> <td>ARIAS HERRERA HERNANDO</td> <td>8/02/2023</td> </tr> <tr> <td>ARDILA BERNAL ALIX</td> <td>12/12/2023</td> </tr> <tr> <td>CANDELA MUNEVAR JOSE DANILO</td> <td>8/02/2024</td> </tr> <tr> <td>CASTAÑO RAMIREZ OLGA YENITH</td> <td>12/02/2023</td> </tr> </table> | ALVAREZ RODRIGUEZ RODRIGO | 9/02/2023 | ARIAS HERRERA HERNANDO | 8/02/2023 | ARDILA BERNAL ALIX | 12/12/2023 | CANDELA MUNEVAR JOSE DANILO | 8/02/2024 | CASTAÑO RAMIREZ OLGA YENITH | 12/02/2023 | |
| ALVAREZ RODRIGUEZ RODRIGO | 9/02/2023 | | | | | | | | | | | |
| ARIAS HERRERA HERNANDO | 8/02/2023 | | | | | | | | | | | |
| ARDILA BERNAL ALIX | 12/12/2023 | | | | | | | | | | | |
| CANDELA MUNEVAR JOSE DANILO | 8/02/2024 | | | | | | | | | | | |
| CASTAÑO RAMIREZ OLGA YENITH | 12/02/2023 | | | | | | | | | | | |
| 5.1.3 (C) | <p>-The price of the FFB is defined by Fedepalma and the palm price stabilization fund.</p> <p>-A fruit purchase and sale contract has been signed between the MILL and the smallholders.</p> <p>-The contracts include clauses for: Duration of the contract, payment period and price.</p> <p>-Every month a commercial offer is sent to smallholders explaining the FFB price.</p> <p>-The producers interviewed stated that they knew how prices were calculated and have receive the commercial offer.</p> <p>-The producers interviewed stated that the Mill makes payments on time.</p> <p>- By verifying the records of complaints received by interested parties, it was confirmed that no complaints have been filed regarding FFB prices.</p> <p>-All verified contracts have a duration of 1 year and have a clause that establishes the automatic renewal of the contract at the end of that period.</p> <p>Contracts of 5 smallholders were verified:</p> <table border="1" data-bbox="499 1547 1139 1762"> <tr> <td>ALVAREZ RODRIGUEZ RODRIGO</td> <td>1/01/2023</td> </tr> <tr> <td>ARIAS HERRERA HERNANDO</td> <td>1/01/2023</td> </tr> <tr> <td>ARDILA BERNAL ALIX</td> <td>1/01/2023</td> </tr> <tr> <td>CANDELA MUNEVAR JOSE DANILO</td> <td>1/01/2023</td> </tr> <tr> <td>CASTAÑO RAMIREZ OLGA YENITH</td> <td>1/01/2023</td> </tr> </table> | ALVAREZ RODRIGUEZ RODRIGO | 1/01/2023 | ARIAS HERRERA HERNANDO | 1/01/2023 | ARDILA BERNAL ALIX | 1/01/2023 | CANDELA MUNEVAR JOSE DANILO | 1/01/2023 | CASTAÑO RAMIREZ OLGA YENITH | 1/01/2023 | YES |
| ALVAREZ RODRIGUEZ RODRIGO | 1/01/2023 | | | | | | | | | | | |
| ARIAS HERRERA HERNANDO | 1/01/2023 | | | | | | | | | | | |
| ARDILA BERNAL ALIX | 1/01/2023 | | | | | | | | | | | |
| CANDELA MUNEVAR JOSE DANILO | 1/01/2023 | | | | | | | | | | | |
| CASTAÑO RAMIREZ OLGA YENITH | 1/01/2023 | | | | | | | | | | | |
| 5.1.4 (C) | <p>-There is a list of FFB suppliers “PALMA Y TRABAJO S.A.S Supplier Base”.</p> <p>-The list includes both women and men.</p> <p>-The people included in the lists are those in charge of making decisions regarding prices, sales, decision making, and management of the plantation.</p> | YES | | | | | | | | | | |

| | | | | | | | | | | | | |
|-----------------------------|---|---------------------------|-----------|------------------------|-----------|--------------------|-----------|-----------------------------|-----------|-----------------------------|-----------|-----|
| | <p>- The contract is explained in detail at the time of signing to both men and women, which was confirmed with the smallholders during the meeting with the interested parties.</p> <p>-The contract includes clauses that define the support and financing for small producers in accordance with the agronomic plan.</p> <p>-Contracts of 5 small producers were verified.</p> <table border="1" data-bbox="461 483 1177 696"> <tr> <td>ALVAREZ RODRIGUEZ RODRIGO</td> <td>1/01/2023</td> </tr> <tr> <td>ARIAS HERRERA HERNANDO</td> <td>1/01/2023</td> </tr> <tr> <td>ARDILA BERNAL ALIX</td> <td>1/01/2023</td> </tr> <tr> <td>CANDELA MUNEVAR JOSE DANILO</td> <td>1/01/2023</td> </tr> <tr> <td>CASTAÑO RAMIREZ OLGA YENITH</td> <td>1/01/2023</td> </tr> </table> | ALVAREZ RODRIGUEZ RODRIGO | 1/01/2023 | ARIAS HERRERA HERNANDO | 1/01/2023 | ARDILA BERNAL ALIX | 1/01/2023 | CANDELA MUNEVAR JOSE DANILO | 1/01/2023 | CASTAÑO RAMIREZ OLGA YENITH | 1/01/2023 | |
| ALVAREZ RODRIGUEZ RODRIGO | 1/01/2023 | | | | | | | | | | | |
| ARIAS HERRERA HERNANDO | 1/01/2023 | | | | | | | | | | | |
| ARDILA BERNAL ALIX | 1/01/2023 | | | | | | | | | | | |
| CANDELA MUNEVAR JOSE DANILO | 1/01/2023 | | | | | | | | | | | |
| CASTAÑO RAMIREZ OLGA YENITH | 1/01/2023 | | | | | | | | | | | |
| 5.1.5 | <p>-The price of the FFB is defined by Fedepalma and the palm price stabilization fund.</p> <p>-A fruit purchase and sale contract has been signed between the MILL and the smallholders.</p> <p>-The contracts include clauses for: Duration of the contract, payment period and price.</p> <p>-Every month a commercial offer is sent to smallholders explaining the FFB price.</p> <p>-The producers interviewed stated that they knew how prices were calculated and have receive the commercial offer.</p> <p>-The producers interviewed stated that the Mill makes payments on time.</p> <p>- By verifying the records of complaints received by interested parties, it was confirmed that no complaints have been filed regarding FFB prices.</p> <p>-All verified contracts have a duration of 1 year and have a clause that establishes the automatic renewal of the contract at the end of that period.</p> <p>Contracts of 5 smallholders were verified:</p> <table border="1" data-bbox="469 1408 1169 1624"> <tr> <td>ALVAREZ RODRIGUEZ RODRIGO</td> <td>1/01/2023</td> </tr> <tr> <td>ARIAS HERRERA HERNANDO</td> <td>1/01/2023</td> </tr> <tr> <td>ARDILA BERNAL ALIX</td> <td>1/01/2023</td> </tr> <tr> <td>CANDELA MUNEVAR JOSE DANILO</td> <td>1/01/2023</td> </tr> <tr> <td>CASTAÑO RAMIREZ OLGA YENITH</td> <td>1/01/2023</td> </tr> </table> | ALVAREZ RODRIGUEZ RODRIGO | 1/01/2023 | ARIAS HERRERA HERNANDO | 1/01/2023 | ARDILA BERNAL ALIX | 1/01/2023 | CANDELA MUNEVAR JOSE DANILO | 1/01/2023 | CASTAÑO RAMIREZ OLGA YENITH | 1/01/2023 | YES |
| ALVAREZ RODRIGUEZ RODRIGO | 1/01/2023 | | | | | | | | | | | |
| ARIAS HERRERA HERNANDO | 1/01/2023 | | | | | | | | | | | |
| ARDILA BERNAL ALIX | 1/01/2023 | | | | | | | | | | | |
| CANDELA MUNEVAR JOSE DANILO | 1/01/2023 | | | | | | | | | | | |
| CASTAÑO RAMIREZ OLGA YENITH | 1/01/2023 | | | | | | | | | | | |
| 5.1.6(C) | <p>PALMA Y TRABAJO S.A.S.</p> <p>-Payments are made by bank transaction</p> <p>-Payments are made every 2 weeks.</p> <p>-The MILL maintains the following records: scale record with date and quantity received from each small producer, commercial offer, FFB purchase invoice and bank transaction support.</p> <p>-Payment records were verified for 5 smallholders:</p> | YES | | | | | | | | | | |

| | | | |
|-------|---|--|-----|
| | ALVAREZ RODRIGUEZ RODRIGO | Proof of purchase: DE31578 Date: 03/01/2023 Quantity: 4,910 Unit price: 710.9 Total Price: \$3,490,519.00 Deductions:0 Bank transaction: 03/17/2023 | |
| | ARIAS HERRERA HERNANDO | Proof of purchase: DE31494 Date: 17/01/2023 Quantity: 920 kg. Unit price: 742.4 Total price: \$2.174.000 Deductions:0 Bank Transaction: 06/02/2023 | |
| | ARDILA BERNAL ALIX | Proof of purchase: FEAB-77 Date: 02/12/2023 Quantity: 17.540 kg Unit price: 571.7 Total Price \$ 10.255.365 (includes bonus) Deductions:0 Bank Transaction: 07/12/2023 | |
| | CANDELA MUNEVAR JOSE DANILO | Invoice purchase: 68 Date: 12/01/2023 Quantity: 5,140 kg Unit price: 589 Total Price: \$3,109,700 (includes bonus) Deductions: 0 Bank transaction: 07/12/2023 | |
| | CASTAÑO RAMIREZ OLGA YENITH | Proof of purchase: DE3149 Date: 01/27/2023 Quantity: 920kg Unit price: 742 Total Price: \$683,008 Deductions: 0 Bank transaction: 02/06/2023 | |
| 5.1.7 | A calibration report No. 26162 was evidenced Made by: Scale Lab PROMÉTÁLICOS S.A. Date 09/18/2023. Instrument: Truck scale The certificate is issued for the truck scale, RICE LAKE brand, property of the company PALMA Y TRABAJO S.A.S. | | YES |
| 5.1.8 | The unit of certifications does not have smallholders who are in the certification process under the scope of RSPO or who are currently certified, which is why it has not provided support to obtain certification. | | YES |

| | | |
|-----------|---|-----|
| | The above was corroborated through interviews with smallholders and review of contracts signed between small producers and the extractor. | |
| 5.1.9 (C) | The PQRS procedure was evidenced, the scope of which includes small producers. Document code xxxxxxxx The mill keeps evidence of the divulcation of the PQRS procedure to small producers via email: 04/25/2024. No complaints have been filed by small producers. During the interviews with the interested parties, including smallholders, were corroborated that they know the grievance mechanism. | YES |
| 5.2.1 | -There is a list "Supplier Database 2023-2024" where there is information on all smallholders, including men and women. -The certification unit has consulted with smallholders about the needs to improve livelihoods and their interest in RSPO certification through surveys carried out in 2022; documented evidence of these surveys is maintained. -The certification unit has generated and published the document Characterization Report of Palmicultores Aliados A Palma Y Trabajo SAS with the results of the consultations with small producers. Can be seen on website: https://www.daabon.com/documents/Informe%20Caracterizaci%C3%B3n%20Proveedores%20Palma%20y%20Trabajo%20SAS%20%20PROYECTO%20POA.pdf | YES |
| 5.2.2 | -The certification unit has developed the "strategic plan for technical assistance core Palma y Trabajo 2021-2025" in alliance with CENIPALMA. -The plan includes strategies to increase the productivity and income of smallholders; Likewise, sustainability practices are adopted. -There is evidence of socialization of the program to smallholders, date: 08/10/2023. -There is training for small producers on "Workshop on social relations with suppliers" date: June/2023. -There is training on RSPO Principles and Criteria date: April/2024 | YES |
| 5.2.3 | Document "PALMA Y TRABAJO S.A.S. Supplier Base" is evidenced. where all smallholders are registered, identifying the name of the supplier, the farm, hectares and the georeferencing, additionally the certification unit has documents that demonstrate the legal status of the lands of the fruit suppliers and ICA registration as a producer of oil palm. In total, documents from 5 smallholders were verified: ALVAREZ RODRIGUEZ RODRIGO - DIARY OF MY LIFE Georeferencing: 7.231544 N-73.80010 W Real estate registration: 303-61920 ICA Registration: 68-575-0079 DATE: 10/23/2015 | YES |

| | | |
|--|--|---------------------------------|
| | <p>ARIAS HERRERA HERNANDO – BRISAS DEL PORVENIR Georeferencing:7.212405 N -73.765193 W Real estate registration: sales document from 2004. ICA Registration: 68-081-0071 date: 06/13/2026.</p> <p>ARDILA BERNAL ALIX -EL SINÚ 1. Georeferencing:7.22898N-73.76518W Real estate registration: Purchase and sale document year 2003 ICA Registration: 00013003 date: 09/26/2016 - 00013003 date 09/26/02016.</p> <p>CANDELA MUNEVAR JOSE DANILO -LOS OLIVOS Georeferencing:7.22009N -73.79446W Real estate registration: 03-60164 ICA Registration: 68-081-0094 update request date 05/09/2024</p> <p>CASTAÑO RAMIREZ OLGA YENITH – EL CACIQUE Georeferencing: 7.23928 N-73.81491W Real estate registration: 303-15547 ICA Registration: Certification issued on resolution 104 date: 05/11/2022</p> | |
| 5.2.4 (C) | According to the review of documents and interviews, the unit of certification does not have scheme Smallholders. | YES |
| 5.2.5 | <p>Through a document review, it was possible to corroborate that the certification unit has generated the document “Update percentage of compliance with sustainability index” which shows the progress of each producer.</p> <p>This information has been divulgated to smallholders, there is evidence of sending it by email.</p> | YES |
| Principle 6: Respect workers' rights and conditions | | |
| Indicator | Summary of Findings | Compliance (Y/N) and NC# |
| 6.1.1 (C) | There is evidence of a document called "Human Development Policy Manual" code MN-GH-01 Version 6. dated 4/26/2024 within which in its numeral VI describes the policy of non-discrimination on grounds of ethnicity, caste, nationality, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age and equal opportunities, which is available to the public and its stakeholders through the company's website and socializations with the different actors, there is evidence of training record to the workforce dated 4/24/2024; 4/25/2024, there is evidence of training record to the workforce dated 4/24/2024; 4/25/2024, the record of socialization with the communities of Puerto Wilches 3/22/2024, Puente Sogamoso 3/22/2024; Likewise, | YES |

| | | |
|-----------|--|-----|
| | <p>there is evidence of the sending of the policy compendium email to community leaders on 3/20/2024.</p> <p>Discrimination issues are addressed through the LABOR RELATIONSHIP COMMITTEE (COCOL), this committee is made up of 8 people, 4 from the employer and 4 from the workers, these are elected by voting, there is evidence of voting record dated 2/2/2023 and there are minutes of constitution dated 7/2/2023 for the company PALMATRA.</p> <p>For OLEOYUMA there are minutes of incorporation dated 4/21/2023, and for PROGRESO PALMERO there are minutes dated 6/10/2022.</p> | |
| 6.1.2 (C) | <p>It is evidenced through an interview with those in charge of the human resources area and 25 of the workers, that the organization does not make discriminatory actions, it is also evidenced that the entire workforce hired directly and from third parties, are treated with the same rights and benefits.</p> <p>Likewise, in a meeting held with the communities on 8/5/2024 within the exercise of this audit, it was verified that the organization does not exercise any type of discrimination directed to them, likewise in an interview held with the women of the organization, it is argued that there is no discrimination whatsoever.</p> | YES |
| 6.1.3 | <p>There is evidence of documents called:</p> <ul style="list-style-type: none"> - "Procedure for attracting and selecting talent" code PR-GH-01 Version 13 of 26/4/20224 whose objective is to define the methodology for the selection of qualified, competent and reliable personnel for the filling of existing vacancies }, which is developed through the publication of vacancies in the national employment service, social networks, company website, email, likewise contains those corresponding to the personnel selection process which includes the verification of the pre-selected, execution of interviews, filling of vacancies , medical examinations. -Hiring, Induction and Training Procedure" Code PR-GH-02 Version 5.0 dated 12/9/2023 whose objective is to establish a methodology and mechanisms aimed at the execution of hiring, induction, training and promotion of personnel, by receiving documents, requirements for the beginning of the contract, affiliation to the integral social security system, legalization of the contract, data entry to the SAP system, file and internal resumes, execution of induction, evaluation of the effectiveness of the induction, training of the position, re-training. - Personnel Retirement Procedure" Code PR-GH-10 Version 4.0 dated 19/9/2023. Whose objective is to establish the procedure for termination of employment, ensuring the retirement in accordance with current legislation. Based on the delivery of documentation to legalize the retirement, notification to interested parties, review of documents, settlement of salary and social benefits, review and validation, payment and settlement of social benefits. | YES |

| | | |
|-----------|---|-----|
| | <p>- Manual of Human Development Policies Pension Code MN-GH-01 version 6 of 4/26/2024, which contains in its numeral III the Pre-pensioner Policy whose objective is to accompany and sensitize the population about to retire in the Daabon Group in the procedures and documentation required to obtain the pension, It also describes the methodology and mechanisms aimed at the execution of protection for the pre-pensioner and/or pensioner, by accompanying the employee who is about to retire (10 years), accompanying them at the time of meeting the requirements for pension, benefit for family members to be hired by the organization, These documents are available to employees and their representatives at the offices of the Human Resources area.</p> <p>The aforementioned documents are transversal and apply to all the companies of the corporate group.</p> <p>It is also important to note that the above procedures are based on the qualities, abilities, skills and medical and professional capacity for the assignment of job positions and tasks developed by the organization, taking into account the interview, medical examination and training in the training center that the organization has, for the benefit of its workers.</p> | |
| 6.1.4 | <p>There is evidence of a document called "Human Development Policy Manual" code MN-GH-01 Version 6. dated 4/26/2024 which describes, in its chapter IV, the anti-discrimination policy, where, in paragraph 2, it talks about the non-practice of pregnancy tests to personnel, for hiring in tasks considered as high risk (handling of carcinogenic substances, mining, high temperatures, among others) decree 1281/19 and 1835/94.</p> | YES |
| 6.1.5 (C) | <p>There is evidence of the minutes of constitution of the gender committee dated and signed on 27/1/2023, this committee is valid for 2023-2025, It is also evidenced that the members of the gender committee are 8, 4 representatives of the company and 4 representatives of the workers and is made up of 5 women and 3 men, with the last meeting minutes dated 27/1/2023.</p> | YES |
| 6.1.6 | <p>There is evidence of an excel file called personal list April summary sheet where the salary ranges for each of the positions of the organization are estimated, it was taken as a sample:</p> <p>OLEOYUMA S.A.S.</p> <p>Storekeeper Laboratory Analyst Sena Apprentice University Apprentice</p> <p>Labor Welfare Assistant Payroll Assistant Systems Support Assistant Administrative Assistant Housekeeping & Kitchen Assistant</p> | YES |

| | |
|---|--|
| <p>Accounts Payable Assistant Laboratory Assistant Pollination Assistant General Services Assistant Accounting Coordinator Santander Zone Payroll Coordinator Agricultural Work Digitizer Agricultural Director SST Manager Fruit Loading And Unloading Operator Fruit Harvesting Operator Pollination Operator Crop Maintenance Operator Crop Protection Operator Assistant Agricultural Supervisor Agricultural Auditor Supervisor General Agricultural Supervisor Senior OSH Supervisor Cowherd Machine Operator - Loader Machinery Operator - Tractor</p> <p>PALMA & LABOR S.A.S.</p> <p>Laboratory Analyst Dispatch And Billing Assistant Warehouse Assistant Maintenance Data Assistant Welding Assistant SST Assistant Tilter Quality Assurance Coordinator Environmental Coordinator Central Zone Social and Labor Coordinator Industrial Plant Manager Electrician General Manager Security Guard Maintenance Manager Mechanic Lagoon Operator Industrial Plant Operator Assistant Manager Industrial Maintenance Supervisor Marketing Supervisor Process Supervisor Production Supervisor</p> | |
|---|--|

| | | |
|-----------|--|--------------|
| | <p>General Services Supervisor Lathe Operator Machinery Operator - Loader</p> <p>PROGRESS PALMERO S.A.S. Pollination Assistant SST Assistant Fruit Harvesting Operator Pollination Operator Crop Maintenance Operator</p> <p>Crop Protection Operator Agricultural Supervisor Assistant Agricultural Auditor Supervisor Machinery Operator - Tractor</p> <p>With the above to ensure that the organization pays the same salary for the same work performed by workers of the same rank, taking into account the documentary verification of the payroll supports for the months of March and April 2024, 20 workers were sampled as follows:</p> | |
| 6.2.1 (C) | <p>There is evidence of documents which accredit and guarantee respect for remuneration and working conditions, such as labor contracts signed by the parties, work schedules, payroll slips which clearly detail the elements that make up the salary such as vacation pay, overtime, night surcharges, bonuses, severance pay, interest on severance pay, Sunday and holiday surcharges, along with the discounts made to the worker, interest on severance payments, Sunday and holiday surcharges, together with the discounts made to the worker, as well as payment slips for the integral social security system, inductions, occupational examinations, which are in Spanish and detailed in a clear manner for easy understanding, a total of 30 employees were sampled as follows:</p> | YES |
| 6.2.2 (C) | <p>There is evidence of written labor contracts with the workers of the organizations Palmatra SAS, Oleaginosas del Yuma SAS, Progreso Palmero SAS, Multiservice Y Transportes SAS ZOMAC sampled. Progreso Palmero SAS, Multiservice Y Transportes SAS ZOMAC taken as a sample, however the labor contracts for the workers whose employer is Multiservice Y Transportes SAS ZOMAC, are under the modality of specific work and its contractual object does not determine the specific work developed by the worker, therefore such contract does not apply to the scything work currently performed by the worker.</p> | NO 2024-3 |
| 6.2.3 (C) | <p>There is evidence of documents which accredit and guarantee respect for remuneration and working conditions, such as labor contracts signed by the parties, work schedules, payroll slips which clearly detail the elements that make up the salary such as vacation pay, overtime, night surcharges, bonuses, severance pay, interest on severance pay, Sunday and holiday surcharges, along with the discounts made to the worker, interest on severance payments, Sunday and holiday surcharges, together with the discounts made to the worker, as well as payment slips for the integral</p> | YES |

| | | |
|-----------|---|-----|
| | social security system, inductions, occupational examinations, which are in Spanish and detailed in a clear manner for easy understanding, a total of 30 employees were sampled as follows: | |
| 6.2.4 (C) | It is evidenced in visual inspection in the plantation and interviews with workers, with those in charge of the agronomic area and human management that the organization does not have personnel residing within its facilities. | YES |
| 6.2.5 | It is evidenced that the organization does not provide food to its workers, likewise it has the project with the stove on where training and awareness of proper eating habits in the homes of workers is provided and also provides a guide for food security in the region. Training of the above-mentioned program is evidenced on 19/7/2023. Similarly, the organization presents a program called healthy lifestyles and culture of care program documented and dated 10/1/2024 whose objective is to promote the comprehensive care of workers with a focus on the risk of chronic non-communicable diseases (NCD), from the early identification of predisposing and protective factors, diagnosis and timely management of health conditions and guidance on habits, This program was built with the support of a professional nurse and occupational health specialist, who is suitable for this type of program. The program covers the following aspects (food and diet, physical activity, smoking, psychoactive substances). Likewise, the training schedule of the healthy lifestyles program updated on 10/1/2024 was taken as a sample of the following activities: Culture to learn to eat scheduled for the month of June 2024. | YES |
| 6.2.6 | There is evidence of a mechanism for determining the prevailing wage, through an Excel file called "Matrix of prevailing wage oleoyuma 2023" for the year 2023 which describes the monetary remuneration and in kind received by workers in each of the operational positions of the organization, is taken as a sample the positions of: Warehouseman Laboratory Analyst Labor Welfare Assistant Dispatch and Invoicing Assistant Payroll Assistant Systems Support Assistant Administrative Assistant Housekeeping & Kitchen Assistant Laboratory Assistant Pollination Assistant General Services Assistant Sst Assistant Santander Zone Payroll Coordinator OSH Manager Machinery Operator Fruit Harvesting Operator Pollination Operator | YES |

| | | |
|-----------|---|-----|
| | <p>Crop Maintenance Operator Crop Protection Operator Assistant Agricultural Supervisor Agricultural Auditor Supervisor Cowherd</p> <p>The average prevailing wage for the organization is within the range of 2 and 3 SMMLV.</p> <p>There is evidence of a mechanism for determining the prevailing wage, through an Excel file called "Prevailing Wage Matrix Palmatra 2023" for the year 2023, which describes the monetary and in-kind remuneration received by workers in each of the operational positions of the organization, the following positions are sampled:</p> <p>Laboratory Analyst Dispatch and Invoicing Assistant Warehouse Assistant Welding Assistant Sst Assistant Basculero Environmental Coordinator Central Zone Social and Labor Coordinator Electrician Industrial Plant Operator Machinery Operator Mechanic Maintenance Manager Industrial Maintenance Supervisor Marketing Supervisor Process Supervisor General Services Supervisor</p> <p>The average prevailing salary for the organization is within the range of 2 and 3 SMMLV.</p> | |
| 6.2.7 | <p>It is evident that the organization has temporary service workers for the development of sporadic or temporary work; permanent work is carried out by personnel hired directly by the organization.</p> <p>The total number of temporary workers at the date of this audit is 44.</p> <p>Interviews with temporary workers indicated that their employment contracts have a term of one year; after this period, they are employed directly by the organization, thus complying with the applicable national regulations.</p> | YES |
| 6.3.1 (C) | <p>There is evidence of a statement on freedom of association in its internal work regulations in Article 109 "the company is prohibited" paragraph 4 "to limit or pressure workers in any way in the exercise of their right of</p> | YES |

| | | |
|-------|--|-----|
| | <p>association, likewise, Article 110, "prohibition to workers" paragraph 10, these are in Spanish and published in the facilities of the organizations.</p> <p>The organization also has a document called "Human Development Policy Manual" code MN-GH-01 Version 6. dated 4/26/2024 which contains the policy of respect for human rights and protection of human rights defenders in the FUNDAMENTALS section, item 2 describes freedom of association and trade union freedom.</p> | |
| 6.3.2 | <p>There is evidence of union organization with unionized workers within the organization, as well as evidence of the existence of a collective bargaining agreement in force for a period of 8 years, i.e. 2018 - 2026.</p> <p>There is also evidence of minutes of labor-management meetings duly signed by the participants representing the company and the union association on 2/2/2024, where issues such as revision of harvesting rates, intervention of field work, procedure for applying breathalyzer tests, shift changes, among other issues, were discussed.</p> | YES |
| 6.3.3 | <p>It is evident that the organization does not interfere in the formation and development of unions or unionized personnel, this can be verified with the subscription of the collective bargaining agreement and worker-employer meetings, also there is a video clip where the right to free association is indicated, In addition to the policy aimed at protecting this right, interviews with workers showed that they are aware of their right to freedom of association, and some of them are unionized, in addition to the fact that all workers argue that the company does not exert pressure to prevent them from joining the union.</p> | YES |
| 6.4.1 | <p>There is evidence of a document called "Human Development Policy Manual" code MN-GH-01 Version 6. dated 4/26/2024 where it describes in its numeral XII the policy of minors in plantations, agroindustrial plants, transportation, port operations, storage, logistic areas and supply chains of daabon group companies and policy of respect for human rights and protection of human rights defenders, where reference is made to the protection of children and the prohibition of child labor.</p> <p>There is evidence of training record to the workforce dated 24/4/2024; 25/4/2024, the record of socialization with the communities of Puerto Wilches 22/3/2024, Puente Sogamoso 22/3/2024; Likewise, there is evidence of the sending of an email of the policy compendium to community leaders on 20/3/2024.</p> <p>Chapter XII (pages 29-32) of the HUMAN DEVELOPMENT POLICY MANUAL (MN-GH-01) establishes the CHILD POLICY IN PLANTATIONS, AGRIBUSINESS PLANTS, TRANSPORT, PORT OPERATIONS, STORAGE, LOGISTICS AREAS AND SUPPLY CHAIN OF THE DAABON GROUP COMPANIES, which describes the management mechanisms to comply with the policy prohibiting child labour, including investigative and punitive actions, as well as remedial actions, including the removal of the child from the activity or production centre and the removal of the child from the activity or production centre, which describes the management mechanisms to comply with the Child Labour Prohibition Policy, which includes investigative and punitive actions, as well as remedial actions</p> | YES |

| | | |
|-----------|---|-----|
| | <p>that include removing the minor from the activity or production centre and the company will inform the Competent Authority. In the case of Colombia, this is the Colombian Institute of Family Welfare, which will follow up on the child to ensure that the child's rights are restored and that he/she is under special protection by the State.</p> <p>Similarly, the inclusion of a clause in the contract of RFF suppliers is evidenced by the inclusion of the following clause in the Commitments of business partners, item 7 - 8 Prohibit any form of child labor in accordance with Colombian law, prohibit any use of forced labor and labor trafficking.</p> | |
| 6.4.2 (C) | <p>It is evident that all workers are above the minimum age requirement of 18 years, taking into account the list of workers issued by the payroll area, which describes the identification number of each one of them, as well as the documentary traceability of 25 of the employees taken as a sample.</p> <p>Likewise, through ocular inspection and interviews with workers, there are no underage employees working within the organization; likewise, the project has policies for minors in plantations, agroindustrial plants, transportation, port operations, storage, logistics areas and supply chains of daabon group companies and policy of respect for human rights and protection of human rights defenders, which refers to the protection of children and the prohibition of child labor.</p> | YES |
| 6.4.3 (C) | <p>It is evidenced by ocular inspection at the extraction plant and plantations and interviews with workers and payroll personnel that the organization does not have young people within the staff, taking into account the list of active workers, all of whom have citizenship cards and are over 18 years of age.</p> | YES |
| 6.4.4 | <p>There is evidence of a document called "Human Development Policy Manual" code MN-GH-01 Version 6. dated 4/26/2024 where it describes in its numeral XII the policy of minors in plantations, agroindustrial plants, transportation, port operations, storage, logistic areas and supply chains of daabon group companies and policy of respect for human rights and protection of human rights defenders, where reference is made to the protection of children and the prohibition of child labor.</p> <p>There is evidence of training record to the workforce dated 24/4/2024; 25/4/2024, the record of socialization with the communities of Puerto Wilches 22/3/2024, Puente Sogamoso 22/3/2024; Likewise, there is evidence of the sending of email of the compendium of policies to community leaders on 20/3/2024.</p> | YES |
| 6.5.1 (C) | <p>There is evidence of a document called "Human Development Policy Manual" code MN-GH-01 Version 6. dated 4/26/2024 within which is described in its numeral V the sexual harassment policy, which is available to the public and its stakeholders, in the same way it is referenced in the human rights policy published on the website and the procedure for handling these cases through the ethical line of the company is evidenced, likewise there is evidence of training record to the workforce dated 4/24/2024; 25/4/2024, the record of socialization with the communities of Puerto Wilches 22/3/2024, Puente Sogamoso 22/3/2024; Likewise,</p> | YES |

| | | |
|-----------|---|-----|
| | there is evidence of the e-mail sent to the community leaders on 20/3/2024 with the compendium of policies. | |
| 6.5.2 (C) | There is evidence of a document called "Human Development Policy Manual" code MN-GH-01 Version 6. dated 4/26/2024 within which is described in its numeral VIII the Policy of Protection of Reproduction, which is available to the public and its stakeholders and there is evidence of training record to the workforce dated 4/24/2024; 4/25/2024, the record of socialization with the communities of Puerto Wilches 3/22/2024, Puente Sogamoso 3/22/2024; Likewise there is evidence of the sending of email of the compendium of policies to community leaders on 3/20/20/2024. | YES |
| 6.5.3 | There is evidence of the minutes of constitution of the gender committee dated and signed on 27/1/2023, this committee is valid for 2023-2025, It is also evidenced that the members of the gender committee are 8, 4 representatives of the company and 4 representatives of the workers and it is confirmed by 5 women and 3 men, it has the last meeting minutes dated 2/2/29/2024 where issues related to the commemoration of women's and men's day were discussed. There is also evidence of socialization of the rights of breastfeeding mothers to feed their children under two years of age, called breastfeeding time, as well as the organization has infrastructure equipped for pregnant mothers to express their breast milk, this site is called breastfeeding room or friendly room. Additionally, there is evidence of a social program for breastfeeding mothers whose objective is to promote breastfeeding policies in the workers of Oleoyuma, Palmatra and Progreso, through a program oriented to training and accompaniment, based on the provisions of the law. Likewise, as of the date of this audit, there is a woman who is breastfeeding and is currently on maternity leave. | YES |
| 6.5.4 | There is evidence of a document called "Manual of attention to stakeholders" dated May 2020, together with the document called "Manual of Human Development Policies" code MN-GH-01 Version 6. dated 4/26/2024, in its numeral II describes the methodology and mechanism for the submission of petitions, complaints, claims, requests, suggestions and compliments, as well as the policy for submitting a request, complaint or claim from external stakeholders and the workforce respectively, which are recorded in the DHR portal, which is designed to receive such requests, These requests are registered in the DHR portal, which is designed to receive this type of requests; the portal is accessed through username and password, there is evidence of response time (15 working days) and means by which they are issued; there is evidence of PQRS-F record with date of filing 29/12/22 response 6/1/23; these procedures allow PQRS-F to be made anonymously; these issues are managed by human management and social welfare. | YES |
| 6.6.1 (C) | It is evidenced through interviews and payroll documents such as employment contracts, payment receipts and social security affiliation, that the organization does not have migrant workers (foreigners) at the time of the audit, likewise there is no evidence of practices such as: - Withholding of identity documents or passports. - Payment of hiring commissions -Substitution of contracts - Involuntary overtime. | YES |

| | | |
|-----------|---|-----|
| | <ul style="list-style-type: none"> - Lack of freedom for workers to resign - Penalty for dismissal - Withholding of wages". | |
| 6.6.2 (C) | <p>There is evidence of a document called "Human Development Policy Manual" code MN-GH-01 Version 6. dated 4/26/2024, which describes the policy for hiring migrants, which in its content indicates the prohibition of discriminatory actions, this policy is available to the public and its stakeholders.</p> | YES |
| 6.7.1 (C) | <p>There is evidence of the Minutes of appointment of the persons responsible for the Occupational Safety and Health Management System for Palma y Trabajo dated 1/3/2024 and OLEAGINOSAS DEL YUMA SAS S.A.S. dated 1/3/2024, where the designation of the person responsible for the OSH design is made to the OSH Chief Sandy Rodriguez with license 9161 of 2021 and with virtual training SGSST of 50 hours made already approved by ARL SURA, on 2/9/2019 with its respective update of 20 hours dated 30/11/2022, likewise it can be evidenced appointment for the implementation of OSH, to the OSH assistants.</p> <ul style="list-style-type: none"> - There is evidence of the minutes of renewal of the joint committee of health and safety at work, of the company Palmas y Trabajo SAS by act of constitution No 001 of 10/27/2022 and Emprises oleaginosas del Yuma SAS act 001 of 6/29/2022, where the appointment and acceptance of the members by the workers and by the company are recorded. - The minutes of meetings of the COPASST of Palma y Trabajo were taken as a sample the one dated 30/3/2024 Palmatra where the follow-up to the commitments and feelings of the workers regarding safety and health at work is described, issues such as the purchase of a vapor extractor were discussed and the minutes dated 27/3/2023 for Oleyuma where the follow-up to the commitments and feelings of the workers regarding safety and health at work are described, issues such as crop maintenance, anchoring of carts with chain, it is important to note that these minutes are signed by the attendees as representatives of the workers and the company. - There is evidence of the minutes of constitution of the oleaginosas del Yuma SAS labor coexistence committee for the period 2023 - 2025 dated 4/21/2023, which describes the members that make up the committee. - There is evidence of the minutes of constitution of the labor coexistence committee Palmatra SAS period 2023 - 2025 dated 7/2/2023 which describes the members that make up the committee. | YES |
| 6.7.2 | <p>Palmas y Trabajo V10 Emergency Preparedness and Response Plan with update date 16/2/2024, documented in Spanish language; which describes the standardized procedures for the attention of emergencies that may occur in the extraction plant, emergencies derived from earthquake, explosion were taken as a sample; likewise, a document called Oleoyuma V6 Emergency Preparedness and Response Plan, updated on 10/1/2024 was taken as a sample: forest fires, Phenomenon of the child, spill of substances, air accident. Substance spill, aerial accident.</p> | YES |

| | | |
|-----------|---|-----|
| | <ul style="list-style-type: none"> - There is evidence of the Emergency Brigade Organizational Chart for Palmatra and Oleaginosas Del Yuma S.A.S., updated on 1/2/2024, which identifies those responsible for each area within the brigade in case of emergency, emergency brigade made up of 27 Palmatra brigade members and 31 Oleyuma SAS brigade members. - By means of a drill conducted during the audit exercise on 7/5/2024 at the extraction plant facilities, it can be seen that the emergency brigade is in excellent operational conditions to deal with possible emergencies. - There is evidence of certificate issued by the Labor Risks Administrator - ARL SURA which certifies that the organizations Oleaginosas Del Yuma SAS and Palma y Trabajo have Emergency Plan and Disaster Risk Management Plan according to Decree 2157 of 2017, dated 6/15/2022. - There is evidence of a certificate issued by the volunteer firefighters of Puerto Wilches Santander on 4/25/2024, which certifies that the fire protection network in buildings is acceptable. - There is a document called Procedure for reporting and investigation of occupational accidents and incidents, V3 Updated 10/8/2023, which describes the methodology to carry out investigations of accidents and incidents at work (Palma y Trabajo) and a document called Procedure for reporting and investigation of occupational accidents and incidents, V3 Updated V3 de 1/8/2023 (Oleoyuma). <p>There is a matrix in Excel called characterization of AT PALMAS Y TRABAJO SAS 2024, where all work accidents are recorded, it is also evident that accidents are reported to the ARL through its web page or by phone call (the company has a direct line because it is a VIP client), the following events classified as minor work accidents were sampled: date of occurrence 13/3/2024, Entrapment of left hand, and characterization matrix AT OLEOYUMA 2024 was taken as a sample accidents occurred on 13/3/2024 Trauma in right eye, which have the respective accident investigation initiated by the visit to the accident site the collection of evidence, interviews with the affected witnesses and supervisors, investigating committee meeting (conclusions of the investigation, generation of action plans and the execution of their action plans and their evidence of implementation.</p> | |
| 6.7.3 (C) | <ul style="list-style-type: none"> - There is evidence of an Excel document called matrix of EPP Palmas y Trabajo SAS, and matrix of EPP Oleoyuma SAS which contains the personal protection elements related to the activities developed in the organization, it was taken as a sample the work of sterilization, weighing (industry plant operator) pollination, harvesting, composting. - There is evidence of the personal protection equipment form, which records the signature of the worker who has received his PPE. 25 workers were taken as reference in the positions of extraction plant (laboratory, hopper, boiler, sterilization, warehouseman, maintenance workshop, lagoons, and plantation (harvest, pollination, scythe, strategus control, watchman). - A visual inspection in the field and at the extraction plant showed that the workers have personal protective equipment and use it properly, and when interviewed they indicated that the personal protective equipment is provided free of charge in a timely manner. | YES |

| | | |
|---|---|---------------------------------|
| | - There is evidence of induction and re-induction for the use of personal protection elements, the sample was taken as the one made to workers on 7/6/2023, 9/6/2023 and 9/6/2023. | |
| 6.7.4 | There is evidence of each of the company's certificate of affiliation with the SURA labor risk management company, which is responsible for the provision of services related to occupational accidents and occupational diseases to all its workers, as follows: Palmas y Trabajo: effective date 1/10/2015. Oleoyuma: Effective date: 1/1/2016 Progreso Palmero: Effective date 1/2/2018 Redes Humans: Effective date 1/1/2019 Multiservice y Transports SAS Zomac: Effective Date 11/26/2020 | YES |
| 6.7.5 | There are evidence of OSH yuma 2024 indicators documents where the indicators of time lost due to occupational accidents and / or occupational diseases, or general, and incapacitating injury index - ILI, of the elapsed year 2024 are recorded: - Accumulated absenteeism 2022: 49 days - ILI - Incapacitating Injuries: 10%. - Accident rate = 5.57%. - Total work accidents: 8 - Frequency rate: 7.8% Frequency rate: 7.8% Frequency rate: 7.8% Severity rate: 49 days - Severity rate: 49 There is evidence of OSH indicators documents palmatra 2024 where the indicators of time lost due to occupational accidents and / or occupational diseases, or general, and rate of disabling injuries - ILI, of the elapsed of the year 2024 are recorded: - Accumulated absenteeism 2022: 140 days - ILI - Incapacitating Injuries: 16%. - Accident rate = 4.24%. - Total work accidents: 4 - Frequency rate: 2.9% Frequency rate: 2.9% Severity rate: 140 days - Severity rate: 140 | YES |
| Principle 7: Protect, conserve and enhance ecosystem and environment | | |
| Indicator | Summary of Findings | Compliance (Y/N) and NC# |
| 7.1.1 (C) | Through interviews, plantation verification and documentary review, the following was corroborated: -Oleaginosas Del Yuma Plan 2024 document is available Chapter 4 -MIPE. Review date: 01/10/2024. -The MIPE is recommended by the agronomist engineer with TP 00000-24224. | YES |

| | | |
|-----------|--|-----|
| | <p>-The MIPE identifies the main pests and diseases present in the crop and the control activities. For example: Bud Rot, Rhynchophorus, Strategus Aleous, Opsiphanes casina</p> <p>-The biological pesticides used are appropriate for pests and diseases, for example, DIPEL product (IA: bacillus thuringiensis subsp) pest: lepidoptera larvae.</p> <p>-Different types of control methods are identified, such as, for example, establishment of traps, biological control using entomopathogenic fungi and chemical control.</p> <p>-Pest and disease monitoring is carried out every 20 days.</p> <p>-The personnel who carry out the monitoring have been trained. Date: 04/25/2024.</p> <p>-All monitoring is recorded using the "GEO-DAABON" software</p> <p>-Records of pest and disease monitoring are maintained, for example: BR monitoring (bud rot) date: 09/20/2023 lot SA312 line 5 palm 6 / Rhynchophorus monitoring date: 01/10/2024 lot ATH7/21.</p> <p>During interviews with pest and disease control workers, they demonstrated sufficient knowledge about IPM strategies.</p> | |
| 7.1.2 | <p>According to the documentary review and interviews with the agronomic team, validation has been carried out on the Cabi.org page of the species presents on the farm, which are not categorized as invasive species.</p> <p>Additionally, there is a document verifying the presence of invasive plant species in the plantation.</p> <p>Control of spontaneous palms was verified in the water rounds: Date: 03/15/2024 block ATH9/21 Date: 01/17/2024 block B1-3/19</p> | YES |
| 7.1.3 | <p>The plantation has not used fire as part of IPM.</p> <p>It has been established in the integrated pest and disease management manual (Yuma Oilseeds Production Plan 2024 Chapter 4 -MIPE. Date: 10/01/2024) paragraph 4.3 has been documented indicating fire won't be used as part of IPM</p> | YES |
| 7.2.1 (C) | <p>There is a list of all biological pesticides used by the certification unit called "Supplies for crop production". The list includes market name, active ingredient, justification, LD50, Concentration of the active ingredient, doses.</p> | YES |

| | | |
|-----------|--|-----|
| | <p>The justification is recorded in the application record, where the pest or disease is registered.</p> <p>Applied Pesticides: DIPEL WG (<i>Bacillus thuringiensis subsp</i>), Copper oxychloride, Beauveria bassiana, Metarhizium anisopliae Bacillus papillae.</p> <p>The Unit of Certification doesn't use chemical pesticides.</p> | |
| 7.2.2 (C) | <p>Supplies application for phytosanitary Controls Record. Date: 10/21/2023. Active ingredient applied: Bacillus thuringiensis. LD50: ORAL:>5050mg/kg DERMAL:>2020mg/kg INHALATION:>5.14mg/L I.A. applied/Ha: 0,1328 pounds. Area treated: 10.6 Ha. Number of applications: 13 During the audit records from 2023 to 2024 were available.</p> <p>The Unit of Certification doesn't use chemical pesticides.</p> | YES |
| 7.2.3 (C) | <p>It is evident in the production plan for the palm plantation OLEOYUMA S.A.S (date 10/01/2024) in numeral 4.3 indicates the activities to be carried out within the ecological management of the plantation to reduce the use of synthetic pesticides and incorporate only biological products.</p> <p>The certification unit prioritize the used of biopesticides, pheromones and ecological control for pest and diseases.</p> | YES |
| 7.2.4 | <p>Prophylactic application of pesticides is not carried out.</p> <p>According with the applications record and pest and diseases monitoring, applications are only made after the economic threshold has been reached.</p> | YES |
| 7.2.5 | <p>According to the documentary review, interviews, and inspection of warehouses:</p> <ul style="list-style-type: none"> -The certification unit has a list of products used, all of which are biological pesticides, such as: Beauveria, Dipel (<i>Bacillus thuringiensis subesp</i>), Capsialil ((composed of garlic and chili) y Metarhizium. -There was no evidence of storage of category 1A or 1B products, nor those listed in the Stockholm or Rotterdam conventions. -The certification unit does not use chemically synthesized pesticides. | YES |

| | | | | | | | | | | | | | | | | |
|------------|---|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|------------|---------|-----------|----------|--|
| 7.2.6 (C) | <p>There is evidence of training in the safe handling of agrochemicals provided by the National Learning Institute (SENA) for 60 hours. A sample of 8 workers from the sanitation crew took part in the course, which is up to date with the following reference:</p> <p>Date of Course Course Completion</p> <table border="1" data-bbox="651 483 991 748"> <tr><td>30/07/2022</td><td>6707097</td></tr> <tr><td>31/05/2023</td><td>6990842</td></tr> <tr><td>16/08/2023</td><td>7075089</td></tr> <tr><td>16/08/2023</td><td>7074944</td></tr> <tr><td>16/08/2023</td><td>7075063</td></tr> <tr><td>16/08/2023</td><td>7074921</td></tr> <tr><td>4/10/2023</td><td>93781628</td></tr> </table> | 30/07/2022 | 6707097 | 31/05/2023 | 6990842 | 16/08/2023 | 7075089 | 16/08/2023 | 7074944 | 16/08/2023 | 7075063 | 16/08/2023 | 7074921 | 4/10/2023 | 93781628 | |
| 30/07/2022 | 6707097 | | | | | | | | | | | | | | | |
| 31/05/2023 | 6990842 | | | | | | | | | | | | | | | |
| 16/08/2023 | 7075089 | | | | | | | | | | | | | | | |
| 16/08/2023 | 7074944 | | | | | | | | | | | | | | | |
| 16/08/2023 | 7075063 | | | | | | | | | | | | | | | |
| 16/08/2023 | 7074921 | | | | | | | | | | | | | | | |
| 4/10/2023 | 93781628 | | | | | | | | | | | | | | | |
| 7.2.7 (C) | <p>The plant protection products are stored under lock and key in their original containers and correctly stored.</p> <p>There is a warehouse for the storage of agrochemical products built with resistant material, with adequate lighting and ventilation, spill response material and adequate signage. Only trained and authorized personnel have access to the warehouse.</p> <p>No chemically synthesized pesticides are stored.</p> | YES | | | | | | | | | | | | | | |
| 7.2.8 | <p>During the inspection of warehouses, interviews and review of documents, it was possible to corroborate:</p> <ul style="list-style-type: none"> -All empty pesticide containers are washed and punctured. -All empty pesticide containers are kept locked and only authorized and trained personnel have access to them. -The worker responsible for the disposal of empty containers demonstrated sufficient knowledge in proper disposal. -Empty containers are disposed of through the official CAMPO LIMPIO collection system or the authorized operator ECOLAM. -There is proof of return of pesticide containers and packaging #70783 date: November/2023 quantity: 450 kg, and proof 1369232 date: 03/20/2024 quantity: 200kg -Resolution 0322 date: March 22, 2022. Where the LAMCOL operator is authorized to transport harmful substances. | YES | | | | | | | | | | | | | | |
| 7.2.9 (C) | <p>According to the records review and interviews with agronomic department personnel and workers, the certification unit has not carried out aerial application of pesticides.</p> | YES | | | | | | | | | | | | | | |
| 7.2.10 (C) | <p>It is evident that occupational medical examinations are carried out periodically and respecting the occupational medical criteria described in the organization's professional program. These medical examinations are aimed at all workers, including those who perform health and nutrition work in the oil palm crop; it is important to point out that the crops audited are characterized by handling environmentally friendly biological</p> | YES | | | | | | | | | | | | | | |

| | | |
|------------|--|-----|
| | <p>products that are free of chemical substances, so specific cholinesterase examinations are not necessary, A sample of 30 workers was taken, whose tests were carried out by the IPS specializing in aboral medicine called HISESA, SERVIMISST, MILENH IPS SAS and SAN DIEGO.</p> <p>Translated with DeepL.com (free version)</p> | |
| 7.2.11 (C) | <p>Records of pesticide handlers were verified, and it was confirmed that no pregnant women or breastfeeding mothers carry out work related to pesticides.</p> <p>In the Human Development Policy Policy Manual MN-GH-01 version 06 date: 04/26/2024 numeral 8-Reproduction protection policy defines that pregnant woman will not perform work related to pesticides handling.</p> | YES |
| 7.3.1 | <p>According to the documentary review, inspection of facilities, plantation, and interviews, it was possible to corroborate:</p> <ul style="list-style-type: none"> -There is the document: Integral Solid Waste Management Program -2022 OLEOYUMA SAS and document Integral Solid Waste Management Program 2022.-PALMA Y TRABAJO S.A.S. -Waste management plans include strategies for reduction, reuse, recycling, and final waste disposal. -The management plans contemplate the management of hazardous waste such as: oils and greases, empty pesticide containers, contaminated PPE, filters, among others. -During the facility inspection, plastic waste recycling points and adequate hazardous waste storage were observed. - The plans are implemented and there is documented evidence of the final disposal of the waste, for example: -Hazardous waste disposal receipt # 1377745 date: 04/10/2024 quantity: 1000 kg. Hazardous waste disposal receipt # 369232 date: 03/21/2024 quantity: 450 kg. -Delivery of recyclable waste # 4296 date: 02/20/2024 quantity: 115 kg. | YES |
| 7.3.2 | <p>According to the documentary review, inspection of facilities, plantation, and interviews, it was possible to corroborate:</p> <ul style="list-style-type: none"> -There is the document: Comprehensive Solid Waste Management Program -2022 OLEOYUMA SAS and document Comprehensive Solid Waste Management Program 2022.-PALMA Y TRABAJO S.A.S. -During the facility inspection, plastic waste recycling points and adequate hazardous waste storage were observed. - The plans are implemented and there is documented evidence of the final disposal of the waste, for example: Hazardous waste disposal receipt # 1377745 date: 04/10/2024 quantity: 1000 kg. Proof of hazardous waste disposal # 369232 date: 03/21/2024 quantity: 450 kg. -Delivery of recyclable waste # 4296 date: 02/20/2024 quantity: 115 kg. | YES |

| | | |
|-------|---|-----|
| 7.3.3 | <p>There is a document “Environmental sustainability policy” version 03 date: 05/16/2023 numeral 6 where it has been defined “Ensure that burning is NOT carry out for land preparation, waste disposal or any other reason; except in cases justified by phytosanitary emergencies, with prior authorization from the competent authorities.</p> <p>During the inspection of the plantation and facilities, no evidence was observed that burning had been carried out.</p> | YES |
| 7.4.1 | <p>Nutrition plan 2023 -2024 recommended by agronomist TP 00000-24224.</p> <p>Fertilizer application record shows application according to what is defined in the nutrition plan.</p> <p>The operational procedures are defined in the document “PLAN DE PRODUCCIÓN OLEOYUMA -2024” date: 01/10/2024. Section 3.3 procedure for Foliar Sampling, section 3.4 - Procedure for the application of mineral amendments, Section 3.5 - Procedure for transportation, storage, and fertilizer inventory. During the audit it was confirmed that the procedures were implemented.</p> <p>Oleaginosas Yuma Production Plan -2024 date: 01/10/2024. Section 3 – Plant Nutrition defines management strategies such as:</p> <ul style="list-style-type: none"> -Definition of agronomic management units. -amendment application. -Management and application of fertilizers. | YES |
| 7.4.2 | <p>Documentary evidence available of soil and tissue analysis, soil analysis is carried out every 2 years and tissue analysis is carried out annually.</p> <p>Soil analysis: TECNOPALMA LABORATORY report 24127 date: 06/23/2023 samples analysed: 67</p> <p>Leaf tissue analysis: TECNIPALMA LABORATORY report 24126 date: 06/28/2023. Samples analysed: 56</p> <p>The results of the analyses have been considered for the recommendation of the fertilization plan.</p> | |
| 7.4.3 | <p>According to the documentary review, interviews, and inspection within the plantation, it was possible to corroborate:</p> <ul style="list-style-type: none"> -There is a OLEOYUMA 2024 PRODUCTION PLAN document. Date: 01/10/2024. Section 3.8-Application of rachis or fibre. <p>There is a document “APPLICATION OF BYPRODUCTS IN THE FIELD (NUTRIENT RECYCLING)” where the date, type of byproduct, lot or plot and the amount applied are recorded. Applied amount of rachis in 2023: 27,212 tons</p> <p>Within the document management of fragile soils 2024 numeral 3.3 Soils with low levels of organic matter. The increase in the percentage of organic matter after making the rachis applications has been evaluated.</p> <p>In addition, there is the document “ORGANIC FERTILIZER PRODUCTION PLANT - SOLID COMPOST” where the procedure for preparing compost using rachis, fiber ash, POME and fiber has been defined.</p> | YES |
| 7.4.4 | According to the document review: | |

| | | |
|-----------|--|---------|
| | <p>-The certification unit maintains a record of all applied fertilizers.</p> <p>-There is a "Fertilization Record" document where the type of fertilizer applied, date, dose applied and number of palms applied are recorded, for example:</p> <p>During the audit, fertilizer application records for the years 2023-2024 were verified, for example:</p> <p>Date: 07/19/2023 Product: Potassium sulfate Lot: SI6/12 ap dose liquefied: 550 gr/palm Number of palms applied: 960</p> | YES |
| 7.5.1 (C) | <p>There is a 1:50000 scale map of fragile soils where soils with aluminum saturation greater than 30% are mainly identified. In addition, there is a map of fragile soils with organic matter deficiency at a scale of 1:50000.</p> <p>There is a Program for the Management of Fragile Soils or with Special Conditions-2024.</p> <p>Measures have been implemented such as:</p> <p>-Application of high magnesium fertilizers. -Application of organic matter and tusa. -Application of amendments.</p> | YES |
| 7.5.2 | <p>The unit has carried out replanting for which an OLEOYUMA SAS contour map on a scale of 1:47000 has been drawn up by the technical department of the certification unit. It can be seen from this map that the steepest slopes do not exceed 4.26%. It could be seen that there are no crops on steep terrain.</p> <p>During the inspection to the replanting areas, it was observed that no replanting was carried out in steep terrain.</p> | YES YES |
| 7.5.3 | <p>Through review of renewal records, consolidated record of crop ages per lot/block, interviews with workers and staff of the agronomic department, inspection of the plantation, it was possible to corroborate that the certification unit has not developed new planting, the certified area has maintained since the re-certification audit.</p> | YES |
| 7.6.1 (C) | <p>Through review of renewal records, consolidated record of crop ages per lot/block, interviews with workers and staff of the agronomic department, inspection of the plantation, it was possible to corroborate that the certification unit has not developed new planting, the certified area has maintained since the re-certification audit.</p> | N/A |

| | | |
|-----------|---|-----|
| 7.6.2 | Through review of renewal records, consolidated record of crop ages per lot/block, interviews with workers and staff of the agronomic department, inspection of the plantation, it was possible to corroborate that the certification unit has not developed new planting, the certified area has maintained since the re-certification audit. | N/A |
| 7.6.3 | Through review of renewal records, consolidated record of crop ages per lot/block, interviews with workers and staff of the agronomic department, inspection of the plantation, it was possible to corroborate that the certification unit has not developed new planting, the certified area has maintained since the re-certification audit. | N/A |
| 7.7.1 (C) | The certification unit sent a report to RSPO on the non-existence of peat soils in its new or existing plantations, as evidenced in the Google Form "Second Submission of RSPO Peat Inventory" sent to RSPO on 12/04/24 by the Sustainability Director (ctorrado@daabon.com.co). Likewise, it could be evidenced that the HCV study identified that there are no peat soils within the evaluated plantations (Page 15 of the document "High Conservation Value Assessment - Public Summary"). | YES |
| 7.7.2 | There is evidence of an email sent on 12/04/2024 at 8:49 am, with the completion of the Google form "Second Submission of RSPO Peat Inventory" by the person responsible for the organization (Sustainability Director - email: ctorrado@daabon.com.co), notifying the non-presence of peat soils in their plantations. | N/A |
| 7.7.3 (C) | The certification unit indicates that it does not have any peat areas within its properties. The following records could be evidenced as support: Google Form "Second Submission of RSPO Peat Inventory" sent to RSPO on 12/04/24 by the Sustainability Director (ctorrado@daabon.com.co). Likewise, it could be evidenced that the HCV study identified that there are no peat soils within the evaluated plantations (Page 15 of the document "Evaluation of High Conservation Values - Public Summary"). | N/A |
| 7.7.4 (C) | The certification unit did not declare any oil palm plantation established on peat soils after November 15, 2018. | N/A |
| 7.7.5 (C) | The certification unit did not declare any oil palm plantation established on peat soils after November 15, 2018. | N/A |
| 7.7.6 (C) | The certification unit did not declare any oil palm plantation established on peat soils after November 15, 2018. | N/A |
| 7.7.7 (C) | The certification unit did not declare any oil palm plantation established on peat soils after November 15, 2018. | N/A |
| 7.8.1 | PALMA Y TRABAJO SAS The document called "Program for Efficient Use and Saving of Water" is evidenced, with scope for the extraction plant. It is observed that the document includes the following topics: - Identification of water sources through the map in item 6.1.2, in which Laguna No 2 is found with its dimensions. | YES |

| | | |
|-----------|---|--------------|
| | <p>- Activities for the efficient use of water in cultivation such as “Acquisition and strategic location of volumetric type macro-meters for installation in the processes of the mill, including consumption of administrative facilities”, evidenced during the tours in the industrial process.</p> <p>Finally, the following water collection permits for the identified water sources were verified before the environmental authority (Santander Regional Autonomous Corporation - CAS):</p> <p>- Extraction Plant: File 1007-0147-2008 by which a surface water catchment permit is granted from Laguna No. 2 source for a flow of 8.5 l/s. The concession is pending to be issued, due to an initial process of cession of the permit that was initially granted to the Brisas company. Initial Rad 80.30.12800.2019.</p> <p>OLEAGINOSAS DEL YUMA S.A.S.</p> <p>The document entitled “Program for Efficient Use and Saving of Water”, with scope for the nursery, is evidenced. The document includes the following topics:</p> <p>- Identification of water sources through the map in item 6.1.2, in which Laguna No 2 is found with its dimensions.</p> <p>- Activities for the efficient use of water in the nursery such as “Conduct an annual training program where the following topics, among others, are addressed: Socialization of the OLEAGINOSAS DEL YUMA S.A.S. water efficiency and saving program”. Interviews with workers revealed knowledge of the policy.</p> <p>The company supplies drinking water to its workers through the supplier System Water Jobs SAS, purchased through the Oleopropalma employee fund.</p> <p>Finally, it was verified that the company does not irrigate its crops, so it does not collect water from surface or groundwater sources.</p> | |
| 7.8.2 (C) | <p>The map called Linderos Oleoyuma by the Environmental Coordinator shows water sources such as the Sogamoso River, Quebrada la Raya, El Palo, and Casajera.</p> <p>The strategies for protecting the water sources and riparian buffer zones are established in the document “Conservation and Management Project for the Yuma Oilfields Water Rounds”, including the “identification and subsequent marking of palms within 30 m with a yellow stripe that allows them to be seen”. However, during field visits it was observed that the water source “Quebrada Casajera” that crosses through Lot PR5 / 2010, has palm trees planted less than 30 m away from the water body, without complying with the documented activities for differentiated management areas. Likewise, spontaneous palms were observed in conservation areas along the banks of the Quebrada la Raíz (Ecopalma), without the corresponding identification and control measures.</p> | NO 2024-4 |

| | | |
|-------|--|-----|
| 7.8.3 | <p>The certification unit has an industrial wastewater treatment system consisting of 1 cooling lagoon, 3 anaerobic lagoons and 1 facultative lagoon. For proper operation, the “Daily Lagoons Work” has been documented, which establishes maintenance activities such as pump revision, cleaning of boxes and channels, and measurement and recording of parameters, among others.</p> <p>There is also evidence of an environmental permit being processed under file No. 210.60.00089.2020 granted by the CAR Santander Regional Autonomous Corporation (Santander Regional Autonomous Corporation). However, a concession has not yet been issued by the environmental authority.</p> <p>The results of the Nancy Flórez García laboratory, performed in November 2023 for the following parameters are taken as samples:</p> <ul style="list-style-type: none"> - BOD 462 mgO₂/l -COD 1356 mgO₂/l -SST 382 mgO₂/l - Fats and oils 0.5 mg/l <p>The results of the Chemilab SAS laboratory, performed on 11/16/2022 for the following parameters are taken as samples:</p> <ul style="list-style-type: none"> - BOD 70.9 mgO₂/l -COD 145 mgO₂/l -SST 142 mgO₂/l - Fats and oils 1,59 mg/l <p>Compared to the provisions of Resol 0631 of 2015, compliance with the maximum permissible limits of pollutant load is verified.</p> | YES |
| 7.8.4 | <p>The certification unit has designed an indicator called “Water Consumption” with which they perform the monthly measurement of water used in the extraction plant (m³/ton RFF). This information is captured through the record called “Maintenance Area” filled out daily by the maintenance operator. The following results are taken as a random sample:</p> <ul style="list-style-type: none"> - year 2023: January (1.26), February (1.2), March (1.18) and April (1.28). - year 2024: January (1.18), February (1.06), March (0.81) and April (1.2). <p>Compliance with the indicator goal is verified in the periods sampled, taking into account that the established goal is 1.3 m³/ton RFF.</p> <p>Information on water consumption in processing is maintained since 2018. This information is managed by the environmental area through the document “Monthly Management Report”.</p> | YES |
| 7.9.1 | <p>PALMA Y TRABAJO SAS</p> <p>There is evidence of the document “Program for Efficient Use and Saving of Energy” in which activities to improve the efficiency of fossil fuel use are determined, among which the following were verified:</p> | YES |

| | | |
|--|--|--|
| | <p>- Knowing the company's fuel consumption and keeping statistics. Execution support through the document "ACPM Palmatra 2024".</p> <p>- To know the work efficiencies and establish performance goals. Execution support through the document "Equipment Horometer Tracking". (Equipment Hourmeter Follow-up) that records information since January 2024.</p> <p>The company has only two sources of energy: public grid or diesel power plants. It does not have renewable energy.</p> <p>As a follow-up and monitoring mechanism for the proposed plans, the company has defined the following indicators:</p> <p>- Public Grid Energy Consumption (Kw/Ton RFF). Monthly measurement with results such as: January (24.42), February (21.28), March (24.99) and April (20.62).</p> <p>They do not keep statistics on the amount of energy consumed by power plants.</p> <p>In the year 2024, the 2 power plants that the process has as a contingency: Cummins and Caterpillar, have not been used.</p> <p>- Fuel 2024 (Gal/Ton RFF). Monthly measurement with results as: January (0.038), February (0.072), March (0.131) and April (0.071).</p> <p>The document "GHG Reduction Plan Palma y Trabajo SAS 2023" establishes the project "Capture and Generation of Energy through Methane Gas" which is pending a structured and detailed plan to start its execution.</p> <p>OLEAGINOSAS DEL YUMA SAS</p> <p>There is evidence of the document "Efficient Use and Energy Saving Program" in which activities are determined to improve the efficiency of fossil fuel use, among which the following were verified:</p> <p>- Perform frequent calibrations of combustion equipment. Support for the execution of the Machinery and Equipment Life Sheet, in which activities are recorded as of 2022.</p> <p>- Train personnel on efficient energy use. Execution support from 06/21/23 to 46 people.</p> <p>The company's only energy sources are: Public Grid. It does not have renewable energy.</p> <p>As a follow-up and monitoring mechanism for the proposed plans, the company has defined the following indicators:</p> <p>- Public Grid Energy Consumption (Kw). Monthly measurement with results such as: January (1650), February (2,186), March (2,042) and April (1,755).</p> | |
|--|--|--|

| | | |
|------------|--|-----|
| | - YUMA ACPM Consumption (Gal/Ton RFF). Monthly measurement with results such as: January (0.538), February (1.294), March (1.39) and April (3.38). | |
| 7.10.1 (C) | <p>The calculation of the GHG Greenhouse Gas Emissions of the certification unit for the year 2023 reported with the PALM GHG v4 calculator was verified. All areas of planted oil palm and conservation areas have been included for the calculation of tCOe2/t by RFF.</p> <p>The information entered for the calculations was traceable, reviewed and approved by the responsible auditor.</p> <p>Among the action plans to improve GHG emissions is the “Capture and Generation of Energy through Methane Gas” project, which has not yet been implemented.</p> | YES |
| 7.10.2 (C) | The certification unit has not reported new plantings since 2014; therefore, this GHG tool was not used for the calculation of GHG emissions. | YES |
| 7.10.3 (C) | <p>Within the studies conducted and the information documented by the company, other pollutants have been identified by sources of emissions, noise, odors and waste.</p> <p>Resolution 00000216 of 02/04/2018 issued by the Santander Regional Autonomous Corporation (CAS) is evidenced, by which atmospheric emission permit is granted for the palm oil extraction plant, in force for 5 years, for the boilers JCT/DISTRAL, LUCEY #2 and LUCEY #3, which is in the process of renewal according to the radicand 80.30.1082.2023 of 01/26/2023. Currently, no formal response has been obtained from the entity.</p> <p>There is evidence of a technical report of air quality study conducted in December 2023 by the company Control de Contamination Ltda. with the following results:</p> <p>Three measurement points: Average PM Boiler 1 (JCT/Distral) = 242.841 Boiler 2 (Lucey) = 193.286 Boiler 3 (Lucey) = 215.956</p> <p>NOX Average Boiler 1 (JCT/Distral) = 64.661 Boiler 2 (Lucey) = 49.255 Boiler 3 (Lucey) = 56.587</p> <p>These results were submitted to the environmental authority (CAS) under file number 80.30.2819.2024 of 02/21/24, showing compliance with the maximum limits authorized by law (Res 909/2008).</p> | YES |
| 7.11.1 (C) | During the field visits, there was no evidence of burning during crop renewal or land preparation activities. | YES |

| | <p>There is evidence of a Sustainability Policy (item 6), which indicates that fire will not be used in new plantations or replanting if the company carries them out.</p> <p>It was also possible to confirm the socialization and understanding of this policy among the workers interviewed during the various field visits.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|--|--------------------|----------|---------|----|------------|----|-------------------|----|---------------------|---|-------|---|-------|---|---------|---|-------------------|---|-----------|---|--------|----|-------------|---|-------------|---|-----------------------------|---|--------------|---|----------------------|---|-------------------|---|----------------------|---|----------------------|---|-------------|----|--------------------|---|--------------------|---|-----------------------------|---|-----------------|---|---------------------|---|-----|
| 7.11.2 | <p>During an inspection visit to the palm fruit production farms, firefighting equipment such as back pumps, tractors, backhoe, mobile water tanks, chainsaws, fire extinguishers, firefighting network, and personnel trained to deal with forest fires were found.</p> <p>There is a document called “5 Palmers Brigades Inventories 2024”, which contains the implements available for the attention of possible emergencies that may arise in the organization, for each of the neighbors of the mutual aid plan.</p> <p>The following implements are a sample of the emergency equipment inventory:</p> <table border="1" data-bbox="422 907 1157 2007"> <thead> <tr> <th>EQUIPMENT AND TOOL</th> <th>QUANTITY</th> </tr> </thead> <tbody> <tr><td>HELMETS</td><td>10</td></tr> <tr><td>BACK PUMPS</td><td>10</td></tr> <tr><td>FIRE EXTINGUISHER</td><td>10</td></tr> <tr><td>FIRST AID STRETCHER</td><td>2</td></tr> <tr><td>PALIN</td><td>2</td></tr> <tr><td>VALDE</td><td>2</td></tr> <tr><td>MACHETE</td><td>5</td></tr> <tr><td>FIRE HOSE NOZZLES</td><td>5</td></tr> <tr><td>FIRE HOSE</td><td>5</td></tr> <tr><td>GLOVES</td><td>18</td></tr> <tr><td>MOTOR PUMPS</td><td>4</td></tr> <tr><td>PIPE WRENCH</td><td>1</td></tr> <tr><td>TRACTOR MASSEY FERGUSON 292</td><td>1</td></tr> <tr><td>TRACTOR CASE</td><td>1</td></tr> <tr><td>TRACTOR CASE DE PALA</td><td>1</td></tr> <tr><td>BACKHOE EXCAVATOR</td><td>1</td></tr> <tr><td>WATER TRANSPORT TANK</td><td>1</td></tr> <tr><td>WATER TRANSPORT TANK</td><td>1</td></tr> <tr><td>MOTORCYCLES</td><td>10</td></tr> <tr><td>CHAINSAW STIHL 661</td><td>1</td></tr> <tr><td>CHAINSAW STIHL 260</td><td>1</td></tr> <tr><td>LARGE THERMOS FOR HYDRATION</td><td>2</td></tr> <tr><td>SIGNALING CONES</td><td>4</td></tr> <tr><td>STOP-FOLLOW PADDLES</td><td>4</td></tr> </tbody> </table> | EQUIPMENT AND TOOL | QUANTITY | HELMETS | 10 | BACK PUMPS | 10 | FIRE EXTINGUISHER | 10 | FIRST AID STRETCHER | 2 | PALIN | 2 | VALDE | 2 | MACHETE | 5 | FIRE HOSE NOZZLES | 5 | FIRE HOSE | 5 | GLOVES | 18 | MOTOR PUMPS | 4 | PIPE WRENCH | 1 | TRACTOR MASSEY FERGUSON 292 | 1 | TRACTOR CASE | 1 | TRACTOR CASE DE PALA | 1 | BACKHOE EXCAVATOR | 1 | WATER TRANSPORT TANK | 1 | WATER TRANSPORT TANK | 1 | MOTORCYCLES | 10 | CHAINSAW STIHL 661 | 1 | CHAINSAW STIHL 260 | 1 | LARGE THERMOS FOR HYDRATION | 2 | SIGNALING CONES | 4 | STOP-FOLLOW PADDLES | 4 | YES |
| EQUIPMENT AND TOOL | QUANTITY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| HELMETS | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BACK PUMPS | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FIRE EXTINGUISHER | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FIRST AID STRETCHER | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PALIN | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| VALDE | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MACHETE | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FIRE HOSE NOZZLES | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FIRE HOSE | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GLOVES | 18 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MOTOR PUMPS | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PIPE WRENCH | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRACTOR MASSEY FERGUSON 292 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRACTOR CASE | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRACTOR CASE DE PALA | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BACKHOE EXCAVATOR | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| WATER TRANSPORT TANK | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| WATER TRANSPORT TANK | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MOTORCYCLES | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CHAINSAW STIHL 661 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CHAINSAW STIHL 260 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LARGE THERMOS FOR HYDRATION | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SIGNALING CONES | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| STOP-FOLLOW PADDLES | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | |
|-------------------------|---|---------------------|---|-------------------------|----|----------|----|----------------|---|-----------------------|---|------------------|---|--|
| | <table border="1"> <tr> <td>ARBUS 400 EQUIPMENT</td> <td>1</td> </tr> <tr> <td>MINING TYPE FLASHLIGHTS</td> <td>15</td> </tr> <tr> <td>MASKS 3M</td> <td>30</td> </tr> <tr> <td>FULL FACE MASK</td> <td>6</td> </tr> <tr> <td>LARGE HAND FLASHLIGHT</td> <td>1</td> </tr> <tr> <td>WATER COLLECTION</td> <td>2</td> </tr> </table> | ARBUS 400 EQUIPMENT | 1 | MINING TYPE FLASHLIGHTS | 15 | MASKS 3M | 30 | FULL FACE MASK | 6 | LARGE HAND FLASHLIGHT | 1 | WATER COLLECTION | 2 | |
| ARBUS 400 EQUIPMENT | 1 | | | | | | | | | | | | | |
| MINING TYPE FLASHLIGHTS | 15 | | | | | | | | | | | | | |
| MASKS 3M | 30 | | | | | | | | | | | | | |
| FULL FACE MASK | 6 | | | | | | | | | | | | | |
| LARGE HAND FLASHLIGHT | 1 | | | | | | | | | | | | | |
| WATER COLLECTION | 2 | | | | | | | | | | | | | |
| 7.11.3 | <p>There is evidence of a document called “Emergency Preparedness and Response Plan” V06, which contains the mechanisms for dealing with possible emergencies that may occur in the organization, as well as standardized operational protocols for dealing with each emergency.</p> <p>The mutual aid plan “Preventive protocol and operation of mutual aid palm tree brigades for forest fire response in force 2024” is documented, which describes the methodology for mitigating forest fires that may occur in neighboring neighbors' properties, or any other organization that may require it.</p> <p>A sample of the socialization of the mutual aid plan was taken on 12/01/24 with the participation of 19 people from the various neighboring plantations.</p> | YES | | | | | | | | | | | | |
| 7.12.1 (C) | <p>Excel document “Finca Lote 2024” in custody of the Environmental Coordinator is evidenced, where it is indicated that the last new plantation corresponds to the year 2002.</p> <p>Likewise, through the email of 16/06/2017 by Felipe Guerrero (Sustainability Director) to Dillon Sarim (Compensation Executive RSPO) Annex 2 (Template for disclosure for non-compliant land) is sent, which is evidence of response confirming approval of the information, as support for the non-realization of Remediation and Compensation Plan.</p> | N/A | | | | | | | | | | | | |
| 7.12.2 (C) | <p>The HCV study was conducted by the company Proforest headed by Daniel Arancibia who has a license approved by the HCVN Global Resource Network (ALS16008DA). Within the document dated April 2018, the participation of stakeholders such as the Las Palmas and Corregimiento Puente Sogamoso villages, associations, contractors and government entities such as Secretary of Environment Puerto Wilches was evidenced.</p> <p>The presence of the following was identified:</p> <p>HCV 1 RAP species (164 fauna and 7 flora), including Palma Estera, Cedro, Tigrillo and Paujil Pico Azul.</p> <p>HCV 3 identified in lots 13/02, 4/02, 9/02, sJ5/10, Oleyuma 145.02 ha and Ecopalma 51.50 ha), for a total of 196.52 ha.</p> <p>HCV 4 identified in Oleyuma with 49.57 ha and Ecopalma with 15.85 ha, for a total of 65.42 ha.</p> | YES | | | | | | | | | | | | |
| 7.12.3 (C) | <p>According to the HCV study conducted by Proforest in April 2018, no HFCL areas were identified. Likewise, it is evident that in the vicinity of the</p> | YES | | | | | | | | | | | | |

| | | |
|------------|--|-----|
| | <p>certification unit no High Forest Cover or High Carbon Cover (HFCL) landscapes have been observed or identified in the area of influence of the oil palm plantations.</p> <p>Therefore, the organization does not have a specific procedure for High Forest Cover Landscapes.</p> | |
| 7.12.4 (C) | <p>Through the HCV document carried out in 2018 by Proforest, the presence of the following areas of environmental importance is evidenced: HCV 1, HCV3 and HCV4 with 200 ha. No AHC areas or peatlands are reported in the document.</p> <p>From this study, the documented management plan dated April 2018 is verified, which defines the actions in each case. As a sample, the following are verified:</p> <ul style="list-style-type: none"> - Design and implement a forest remediation/restoration program. of riparian strips in the company, with special attention to propitiate connectivity between natural covers, generate shelter and take care of water bodies. - Constantly train company employees in the installation and operation of camera traps. <p>This plan is scheduled to be updated every 5 years. The last verification is evidenced in December 2023, in order to comply with the 5 years required by the standard.</p> <p>As evidence of the consultation with relevant stakeholders, the participation records (HCV Assessment) of 10/31/17 and 10/30/17 are verified in which Jaider Torrecilla (Mayor's Office Puerto Wilches), Esperanza García (Barrio las Palmas) and Mayerly Machuca (Vereda el Guarumo) are found as representatives of the communities.</p> | YES |
| 7.12.5 | <p>In the Certification Unit it could be evidenced that no new plantings have been presented after November 2018.</p> <p>It is evidenced that in the HCV study conducted in 2018 no HCV rights of communities have been identified (Pages 25-30). Records of participatory mapping with these stakeholders are verified.</p> <p>Support of meeting with communities where HCV action plans are socialized is verified. Document "Minutes of meeting: Field Day for Presidents of Community Action Boards" (04/06/22) with support for stakeholder consultation is evidenced. Community participation is verified: Corregimientos Puente Sogamoso and El Pedral.</p> <p>No claims were filed regarding rights in the company's properties.</p> | YES |
| 7.12.6 | <p>The certification unit conducted the HCV study in 2018 by the external company Proforest. It could be observed that the following RAP (RTE)</p> | YES |

| | | |
|------------|---|-----|
| | <p>species were identified: 164 fauna and 7 floras, among which are Palma Estera, Cedar, Tigrillo and Paujil Pico Azul.</p> <p>The certification unit has the Daabon Group's Environmental Sustainability Policy V3, which states in numeral 5 "To conserve the species of fauna and flora identified in natural areas as well as in productive areas during the useful life of the productive projects, prioritizing those that are rare, threatened, endangered or in danger of extinction...".</p> <p>The following records of socialization of the identified RAP species and the corresponding protection policy are evidenced: 24/04/24 (27 participants) and 02/05/23 (41 participants).</p> <p>Management and monitoring activities include:</p> <ul style="list-style-type: none"> - Design and implement a forest remediation/restoration program for the riparian strips in the <p>Design and implement a forest remediation/restoration program for the company's riparian strips, with special attention to promoting connectivity between natural vegetation, generating refuge and caring for water bodies.</p> <ul style="list-style-type: none"> - Constantly train company employees in the installation and operation of camera traps. <p>Disciplinary measures in case of damage to RAP species are defined in the document "Internal Work Regulations", which establishes in Chapter XVII Art 119 (Item 38: "Sanctions for workers caught capturing species of flora and fauna".</p> | |
| 7.12.7 | <p>HCV management plan dated April 2018 is evidenced in which actions were raised, among which could be reviewed as a sample:</p> <ul style="list-style-type: none"> -Design and implement a program of forest remediation/restoration of riparian strips in the company, with special attention to propitiate connectivity between natural covers, generate shelter and take care of water bodies. Implementation Support: Conservation and Management Project Document Water Rounds May 2020. <p>Prioritize those patches where endemic and threatened species are recorded and prevent access to these areas and establish sanctions in case of non-compliance (fencing in forest areas). Implementation Support: Photographs of the installation of fences in La Raya stream and El Socorro (07/13/20).</p> <p>During the tours of the facilities and operational activities in the crop, it was observed that the HCV areas identified in the study are protected.</p> | YES |
| 7.12.8 (C) | <p>It is evident that the crop has a new planting date prior to 2005, which is why no areas of land use change were identified and it was not necessary to carry out a remediation and compensation plan.</p> | N/A |

| | | |
|--|---|--|
| | <p>An email dated 16/06/2017 from Felipe Guerrero (Sustainability Director) to Dillon Sarim (Compensation Executive RSPO) is observed, Annex 2 (Template for disclosure for non-compliant land) is sent, which is evidence of response confirming approval of the information, as support for not performing Remediation and Compensation Plan.</p> | |
|--|---|--|

| |
|--|
| 4.3 Non-conformity Raised During this Audit and Any from the Previous Year. if applicable |
| <p>This section gives an over view of new or revised non-conformities raised during this audit and of action taken to close out non-conformities raised during the previous audits. if applicable</p> <ul style="list-style-type: none"> If a minor-non-conformity raised at the last audit. is not closed out. then this will be raised to Major status and the company given 90 days to close this out. The NC number is comprised of 2 parts to include the year in which the NC was raised as well as a sequential number. |

| |
|--|
| 4.3.1 Non-Conformities Identified during this Audit |
|--|

| | | | |
|-----------------|-----------------------------|-----------|--|
| NC number: | 2024 – 1 | | |
| Client name: | Palma y Trabajo SAS | | |
| Date raised: | 10/5/2024 | | |
| Major or Minor: | Major | Site: | Km. 1 Puente Sogamoso-Puerto Wilches Santander |
| Raised by: | Jose Orlando Prada Mantilla | Deadline: | 8/8/2024 |

Aspect of standard:
1.1.4 (C) Consultation and communication procedures are documented. disclosed. implemented. made available and explained to all relevant stakeholders by an officially designated management employee.


Evidence of nonconformity:

PALMAS Y TRABAJO S.A.S - OLEOYUMA S.A.S

There is evidence of a document called COMMUNICATIONS PROTOCOL. the purpose of which is to establish the necessary procedures for communication with the stakeholders of the DAABON group companies to be developed through the channels. with the appropriate frequencies and messages to establish relationships of healthy coexistence in the territories of which we are part; to avoid or manage undesirable situations or disagreements; to generate spaces for dialogue and. in general terms. to ensure that interaction with our stakeholders becomes an opportunity for mutual development.

However. this document has not been socialized with stakeholders. specifically with the communities surrounding the organization (Puente Sogamoso community. El Pedral).

Lead Assessor signature:




Date: 10/5/2024

Root Cause Analysis and extent: (To be filled by Auditee)


Why was the communications protocol not socialized?

Because the Communications Protocol document was taken out of the "Stakeholder Service Manual", to be analyzed and updated; but, due to an involuntary oversight, it was not entered again and the Compendium was socialized without the chapter referring to communications.


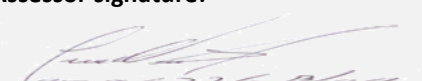
Why was it not validated that the "Stakeholders' Attention Manual" included the communications protocol?

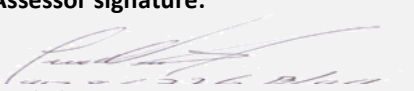
| | |
|---|----------------------------------|
| Because there is no updated procedure to validate the conformity of the document. | |
| Corrections: (To be filled by Auditee) | |
| <ol style="list-style-type: none"> 1. The procedure for updating the Stakeholder Service Manual was created, and in order to ensure its conformity, the head of Social Management, the Sustainability Director and the Executive Vice President of the DAABON Group are involved in the validation process. We believe that the possibility of the Manual going through three stages reduces the risk of any of its modifications and/or updates being made in an unexpected manner | |
| Corrective/Preventive Actions: (To be filled by Auditee) | |
| <p>We proceeded with the socialization of the Consultation and Communications Protocol to communities, authorities, social leaders, company suppliers and the community in general through the following media:</p> <ol style="list-style-type: none"> 1. Radio broadcast (Puente Sogamoso local radio station). 2. Physical delivery of the Consultation and Communications Protocol. 3. E-mail 4. Printed publications in public places. | |
| Review of evidences and conclusion by CUC: | |
| <ol style="list-style-type: none"> 1. Stakeholder Service Manual - Version 2024 (includes the procedure for updating/modification) Outlook Element: Protocol for Consultation and Communications of Palma y Trabajo Oleaginosas El Yuma and Progreso palmero (Educational Institution). 2. Outlook Element: Protocol for consultation and communications PALMA Y TRABAJO OLEAGINOSAS EL YUMA Y PROGRESO PALMERO (Local Authorities) 3. Outlook Element: Protocol for Consultation and Communications between Palm and Oleaginous Oilseeds El Yuma and Progreso Palmero (Suppliers I) 4. Outlook Element: Protocol for Consultation and Communications between El Yuma Oilseeds and Progreso Palmero (Providers) 5. Outlook Element: Protocol for Consultation and Communications between Palma y Trabajo Oleoyuma and Progreso palmero (Social Leaders). 6. Photographic record: Printed Protocol for Consultation and Communications, Entérate, infórmate y communicate con nosotros poster and space on local radio. 7. Photographic record: Poster placed in public places. | |
| <p>Taking into account the analysis described by the project regarding the actions taken to close the finding and the action plans as corrective and preventive actions, they comply with the purpose of avoiding the systematic occurrence of the facts.</p> <p>The evidence provided in support of the actions derived from the finding are pertinent to each of the actions taken both to correct what happened and to guarantee the repetitive prevention of the facts.</p> | |
| NC Status: Yes <input checked="" type="checkbox"/> (CLOSED) No <input type="checkbox"/> (OPEN) ON SITE VERIFICATION WAS REQUIRED Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | |
| Lead Assessor signature:  | Date: 18/6/2024 |




| | |
|--------------|---------------------|
| NC number: | 2024 - 2 |
| Client name: | Palma y Trabajo SAS |
| Date raised: | 10/5/2024 |

| | | | |
|--|-----------------------------|--------------|---|
| Major or Minor: | Minor | Site: | Km. 1 Puente Sogamoso-Puerto Wilches Santander |
| Raised by: | Jose Orlando Prada Mantilla | Deadline: | Until the next audit or 12 months, whichever comes first. |
| Aspect of standard: 3.4.2 An ESIA is in place for the certification unit. and social and environmental management and monitoring plans have been developed with the participation of relevant stakeholders. | | | |
| Evidence of nonconformity: PALMA Y TRABAJO S.A.S - OLEAGINOSAS DEL YUMA S.A.S EISA is available in its last update of the year 2022 for the organization with their respective management plans and social and environmental monitoring. however there is no evidence of the participation of neighboring neighbors such as: Oleoyuma Plantation: "Las Marias" farm. "Gaspar" farm. "Esteban Murillo" farm. and "Los Gemelos" farm. Ecopalma Plantation: "German Gomez" farm. "Rafael Calderon" farm. Procaucho farm. "Hierba buena" farm and other neighbors identified as relevant stakeholders. Lead Assessor signature:  Date: 10/5/2024 | | | |
| Root Cause Analysis and extent: (To be filled by Auditee) | | | |
| Corrections: (To be filled by Auditee) | | | |
| Corrective/Preventive Actions: (To be filled by Auditee) | | | |
| Review of evidences and conclusion by CUC: | | | |
| NC Status: Yes <input type="checkbox"/> (CLOSED) No <input type="checkbox"/> (OPEN) | | | |
| ON SITE VERIFICATION WAS REQUIRED Yes <input type="checkbox"/> No <input type="checkbox"/> | | | |
| Lead Assessor signature: | | Date: | |


| | | | |
|---|-----------------------------|-----------|--|
| NC number: | 2024 - 3 | | |
| Client name: | Palma y Trabajo SAS | | |
| Date raised: | 10/5/2024 | | |
| Major or Minor: | Major | Site: | Km. 1 Puente Sogamoso-Puerto Wilches Santander |
| Raised by: | Jose Orlando Prada Mantilla | Deadline: | 8/8/2024 |
| Aspect of standard: 6.2.2 (C) Employment contracts and other related documents detailing wages and conditions of employment (e.g. regular working hours. deductions. overtime. sick leave. vacation. maternity leave. causes for dismissal. notice period. etc.. in compliance with national legal requirements) and payroll documents provide accurate information on remuneration for any work performed. | | | |
| Evidence of nonconformity: PALMAS Y TRABAJO S.A.S - OLEOYUMA S.A.S There is evidence of written labor contracts with the workers of the organizations Palmatra SAS. Oleagionsas del Yuma SAS. Progreso Palmero SAS. Multiservicios Y Transportes SAS ZOMAC sampled. Progreso Palmero SAS. Multiservicios Y Transportes SAS ZOMAC taken as a sample. however the labor contracts for the workers whose employer is Multiservicios Y Transportes SAS ZOMAC. are under the modality of specific work and its contractual | | | |

| | |
|---|--|
| <p>object does not determine the specific work developed by the worker. therefore such contract does not apply to the scything work currently performed by the worker.</p> <p>Lead Assessor signature:</p>  <p>Date: 10/5/2024</p> | |
| <p>Root Cause Analysis and extent: (To be filled by Auditee)</p> <p>Why does the contract with Multiservicios y Transportes SAS. ZOMAC for work and labor, does not specify the work to be performed by the worker?</p> <p>Because there is a lack of monitoring of the contracts entered into with the companies providing services type of contracting that Multiservicios y Transportes JJ S.A.S. ZOMAC entered into.</p> <p>Why is there no follow-up of the service contracts entered into by the company?</p> <p>Because a person responsible for this review had not been assigned.</p> | |
| <p>Corrections: (To be filled by Auditee)</p> <p>The company Oleaginosas del Yuma S.A.S. decided to perform the work directly, therefore, proceeded to hire the personnel that worked through the company Miltiservicios y Trasnporte JJ S.A.S. developing the following actions:</p> <ol style="list-style-type: none"> 1. A selection process was carried out for the personnel of Multiservicios y Trasnportes JJ S.A.S. ZOMAC. 2. The requisition or request of personnel for the workers of Multiservicios y transportes JJ S.A.S. ZOMAC was carried out. 3. The personnel was hired. | |
| <p>Corrective/Preventive Actions: (To be filled by Auditee)</p> <ol style="list-style-type: none"> 1. Definition of the person responsible for monitoring contracts: 2. Updating of the regulations for contractors and visitors, including the human development department as responsible for the review of service provision contracts. 3. Socialization with the process leaders of the update of the contractors and visitors' regulations. | |
| <p>Review of evidences and conclusion by CUC:</p> <ol style="list-style-type: none"> 1. Contractors and visitors' regulations 2. Socialization of the update of the contractors and visitors' regulation. 3. Selection process for hiring direct personnel. 4. Personnel requests for Multiservicios y Transportes JJ S.A.S. employees. 5. Labor contracts. <p>Taking into account the analysis described by the project regarding the actions taken to close the finding and the action plans as corrective and preventive actions, they comply with the purpose of avoiding the systematic occurrence of the facts.</p> <p>The evidence provided in support of the actions derived from the finding are pertinent to each of the actions taken both to correct what happened and to guarantee the repetitive prevention of the facts.</p> | |
| <p>NC Status: Yes <input checked="" type="checkbox"/> (CLOSED) No <input type="checkbox"/> (OPEN)</p> <p>ON SITE VERIFICATION WAS REQUIRED Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> | |
| <p>Lead Assessor signature:</p>  | <p>Date: 18/6/2024</p> |

| | | | |
|---|-----------------------------|-----------|---|
| NC number: | 2024 - 4 | | |
| Client name: | Palma y Trabajo SAS | | |
| Date raised: | 10/5/2024 | | |
| Major or Minor: | Major | Site: | Km. 1 Puente Sogamoso-Puerto Wil-ches Santander |
| Raised by: | Jose Orlando Prada Mantilla | Deadline: | 8/8/2024 |
| Aspect of standard: | | | |
| 7.8.2 C Watercourses and wetlands are protected. including maintenance and restoration of riparian and other buffer zones during or prior to replanting. in accordance with the "RSPO BMP Manual for Riparian Reserve Management and Rehabilitation" (April 2017) or Simplified Guide to Riparian Reserve Management. and Rehabilitation (2018). | | | |
| Evidence of nonconformity: | | | |
| Strategies for the protection of water sources and riparian buffer zones are established in the document "Yuma Oilseed Oilfields Watershed Conservation and Management Project". among which are the "identification and subsequent marking of palms within 30 m with a yellow stripe that allow their visualization". However. during field visits it was observed that the water source "Quebrada Casajera" that crosses through Lot PR5 / 2010. has palm trees planted less than 30 m away from the water body. without complying with the documented activities for differentiated management areas. Likewise. spontaneous palms were observed in conservation areas along the banks of the Quebrada la Raíz (Ecopalma). without the corresponding identification and control measures. | | | |
| Lead Assessor signature: | | | |
|  | | | |
| Date: 10/5/2024 | | | |
| Root Cause Analysis and extent: (To be filled by Auditee) | | | |
| Why are the Palms not demarcated in the sector Lot PR5 / 2010 belonging to the Casajera Creek? | | | |
| Because the identification of the coverage of water courses in the sector lot PR5/2010 of the stream la casajera was incomplete. | | | |
| Because there is a lack of updating of the project for the conservation of water courses associated with the sector called caño azul and lack of supervision of those responsible (supervisors and environmental assistants). | | | |
| Why are the spontaneous palms in conservation areas next to the Quebrada la Raíz (Ecopalma) watershed not demarcated? | | | |
| Because the identification of the coverage of the water courses in the La Raíz stream was incomplete. | | | |
| Corrections: (To be filled by Auditee) | | | |
| 1. The project for the conservation of water courses was updated, identifying the entire coverage to be developed for the marking of palms, in order to define the non-application zones. | | | |
| Corrective/Preventive Actions: (To be filled by Auditee) | | | |
| 1. It is established that the supervisors and environmental auxiliary must carry out periodic monitoring of the water courses in order to identify possible areas without demarcations and/or deteriorated markings. | | | |
| 2. The marking of the palms in the sector of the water course of the Casajera stream was resumed. | | | |
| 3. The census of spontaneous palms was updated. | | | |
| 4. The schedule for the eradication of spontaneous palms was updated. | | | |
| Review of evidences and conclusion by CUC: | | | |
| 1. Updated Ronda Hydric conservation project. | | | |
| 2. Map of marked Palma. | | | |

| | | | | |
|--|--------------------------|-------|---|-----------|
| <ol style="list-style-type: none"> 3. Census of spontaneous palms. 4. Count of marked palms. 5. Spontaneous palm eradication schedule. 6. Photographic record of the elimination of spontaneous palms in the hydrological round of La Rota Creek. 7. Photographic record of the marking of the palms found in the water courses of La Cascajera Creek. 8. Photographic record of the marking of the palms found in the water courses of the La Raíz creek. <p>Taking into account the analysis described by the project regarding the actions taken to close the finding and the action plans as corrective and preventive actions, they comply with the purpose of avoiding the systematic occurrence of the facts.</p> <p>The evidence provided in support of the actions derived from the finding are pertinent to each of the actions taken both to correct what happened and to guarantee the repetitive prevention of the facts.</p> | | | | |
| <p>NC Status: Yes <input checked="" type="checkbox"/> (CLOSED) No <input type="checkbox"/> (OPEN)</p> <p>ON SITE VERIFICATION WAS REQUIRED Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> | | | | |
| <table border="1"> <tr> <td>Lead Assessor signature:</td> <td>Date:</td> </tr> <tr> <td></td> <td>18/6/2024</td> </tr> </table> | Lead Assessor signature: | Date: |  | 18/6/2024 |
| Lead Assessor signature: | Date: | | | |
|  | 18/6/2024 | | | |

4.3.2 Non-Conformity Identified during the last ASA. not applicable for MA
Non-were raised during this audit.

| 4.3.3 Opportunity for Improvements Raised During this Audit | | | |
|---|---|------|-----------|
| Client name: | Palma y Trabajo SAS | | |
| Date raised: | 10/5/2024 | | |
| Raised by: | JOSE ORLANDO PRADA MANTILLA | | |
| It was possible to verify that they have the registrations before the Colombian Agricultural Institute (ICA) as oil palm producing properties. It is important that fruit suppliers are asked for the official documentation of the real estate registry of the acquisition of the land | | | |
| Assessors Signature |  | Date | 10/5/2024 |

Note: OFIs does not need to be raised against the requirements of the standard.

4.4 Issues that were raised during the Stakeholder Consultation. if any

Stakeholders that are likely to have information relevant for the evaluation was identified during the evaluation planning process.

- For Main and Re-Assessments. a 30-day Stakeholder consultation announcement is published on the RSPO website prior to the audit. The same announcement is circulated by the client and independently by the Control Union prior to the audit.
- For subsequent Annual Assessments. it is based on stakeholders reading the approved public summary reports available on the RSPO website. the client’s procedures in receiving on-going feedback or if feedback was sent directly to Control Union prior to an audit or thorough RSPO complaints procedures.

Prior to and during all assessments (Main and annual). the audit team will seek to gather evidence about all relevant principles and criteria directly from stakeholders including statutory bodies. indigenous peoples. local communities (including displaced communities. if any). workers and workers’ organizations [including migrant workers]. smallholders. and local and national NGOs.

During each assessment the audit team will review the company’s implemented procedures in receiving feedback and will execute field visits and interviews. Not limited to the following questions. any feedback received is reviewed and summarized in this summary report for either Part 2 – Partial Certification or Part 4 – Assessment Findings above or noted below. if applicable:

1. Do you have any remarks on the RSPO standard?
2. What is your relation with the applicant?
3. Are there any plantation or mill management practices that affect you?
4. Do you consider any management is in conflict with the RSPO principles and criteria?
5. Do you have any suggestions for management?
6. Are you aware of any HCV in the plantations or in adjacent land?
7. Are you aware of any endangered or rare species?
8. Are there any adverse (or positive) effects on local communities?
9. Additional comments?
11. Do you have any comments about the assessment team and would you like to meet with them?
12. Do you have any comments for the client’s management of any other plantations?

| RSPO Principle | Stakeholder comment | CUC response [In case this has resulted in an NC. make reference to the NC number] |
|---|--|--|
| 1 – Behave ethically and transparently | During the meeting held on 8/5/2024. with the representatives of the stakeholders in the framework of the follow-up audit. and in relation to principle 1 of the RSPO P&C IN Colombia standard. several opinions were collected. which are summarized as follows: 1. The company acts ethically by providing opportunities for conversation with communities. 2. The company provide training on its policies. 3. It is suggested to provide more information about the company's activities.4. Fluid communication is maintained with community representatives and representatives of the organization. | CUC thanks the stakeholders of the project for their attendance and time dedicated to the development of the meeting with the representatives of each of them held on May 8. 2024. as well as in the face of principle 1 of the RSPO P&C standard It does not give rise to any finding of non-conformity |
| 2 - Operate legally and respect rights | During the meeting held on 8/5/2024. with the representatives of the stakeholders in the framework of the follow-up audit. and in relation to principle 2 of the RSPO P&C standard in Colombia. several | CUC thanks the stakeholders of the project for their attendance and time dedicated to the development of the meeting with the representatives of each of them held on May 8. 2024. as well as in the face of principle 2 of the RSPO P&C standard It does |

| | | |
|--|---|---|
| | <p>opinions were collected. which are summarized as follows:</p> <ol style="list-style-type: none"> 1. The managers of the contractors providing services indicate that the company Palma y Trabajo SAS has complied with all the stipulations of the contracts for the provision of services signed. 2. Workers' and community representatives argue that the Palma y Trabajo SAS project complies with environmental. labor and other regulations. 3. There are no known reports of non-compliance with legal regulations by the project | <p>not give rise to any finding of non-conformity</p> |
| <p>3 - Optimise productivity. efficiency. positive impacts and resilience</p> | <p>During the meeting held on 8/5/2024. with the representatives of the stakeholders in the framework of the follow-up audit. and in relation to principle 3 of the RSPO P&C standard in Colombia. several opinions were collected. which are summarized as follows:</p> <ol style="list-style-type: none"> 1. The company has socialized the impacts derived from the EISA 2. A more effective approach is recommended for the updating of the social and environmental impact study | <p>CUC thanks the stakeholders of the project for their attendance and time dedicated to the development of the meeting with the representatives of each of them held on May 8 2024. as well as in the face of principle 3 of the RSPO P&C standard It does not give rise to any finding of non-conformity</p> |
| <p>4 - Respect community and human rights and deliver benefits</p> | <p>During the meeting held on 8/5/2024. with the representatives of the stakeholders in the framework of the follow-up audit. and in relation to principle 4 of the RSPO P&C standard in Colombia. several opinions were collected. which are summarized as follows:</p> <ol style="list-style-type: none"> 1. The human rights of the communities have been violated by the execution of the company's operational processes. 2. The implementation of social programs in the school of the community of Puente Sogamoso is highlighted. 3. The contribution of the company to the improvement of the roads is highlighted. | <p>CUC thanks the stakeholders of the project for their attendance and time dedicated to the development of the meeting with the representatives of each of them held on May 8. 2024. as well as in the face of principle 4 of the RSPO P&C standard It does not give rise to any finding of non-conformity</p> |
| <p>5 - Support smallholder inclusion</p> | <p>During the meeting held on 8/5/2024. with the representatives of the stakeholders in the framework of the follow-up audit. and in relation</p> | <p>CUC thanks the stakeholders of the project for their attendance and time dedicated to the development of the meeting with the representatives of each of them held on May 8. 2024. as well as in the face of</p> |

| | | |
|--|--|---|
| | <p>to what corresponds to principle 5 of the RSPO P&C standard in Colombia. several opinions were collected. which are summarized as follows:</p> <ol style="list-style-type: none"> 1. Technical assistance for the cultivation of small fruit suppliers is highlighted. 2. Money loans are made without paying interest. 3. Fruit invoice payments are made on time. | <p>principle 5 of the RSPO P&C standard It does not give rise to any finding of non-conformity</p> |
| <p>6 – Respect workers’ rights and conditions</p> | <p>During the meeting held on 8/5/2024. with the representatives of the stakeholders within the framework of the follow-up audit. and in relation to principle 6 of the RSPO P&C standard in Colombia. several opinions were collected. which are summarized as follows:</p> <ol style="list-style-type: none"> 1. Workers in the area argue to their social leaders that they are paid in a compliant and correct manner. 2. The local workforce is supported in operational positions. but not so much in administrative positions because they are from another part of the country. 3. The right to organize is respected | <p>CUC thanks the stakeholders of the project for their attendance and time dedicated to the development of the meeting with the representatives of each of them held on May 8. 2024. as well as in the face of principle 6 of the RSPO P&C standard It does not give rise to any finding of non-conformity</p> |
| <p>7 - Protect. conserve and enhance ecosystems and the environment</p> | <p>During the meeting held on 8/5/2024. with the representatives of the stakeholders in the framework of the follow-up audit. and in relation to what corresponds to principle 7 of the RSPO P&C standard in Colombia. several opinions were collected. which are summarized as follows:</p> <ol style="list-style-type: none"> 1. The company prohibits hunting and fishing and conducts waste collection campaigns in communities. 2. There is no evidence of any impact on the environment by the company | <p>CUC thanks the stakeholders of the project for their attendance and time dedicated to the development of the meeting with the representatives of each of them held on May 8. 2024. as well as in the face of principle 7 of the RSPO P&C standard It does not give rise to any finding of non-conformity</p> |

PART 5: RSPO SUPPLY CHAIN CERTIFICATION

The palm mill mentioned in the scope of the audit was audited against the requirements of the RSPO P&C 2018 under Principle 3.8 for Mills.

| 5.1 POM Included In The Scope Of The Audit | | | | |
|--|---------------------------|------------------|--|--------------------|
| PRU | Name Palm Oil Mill | Mill Capacity | Location | Supply Chain Model |
| | (POM) | MT/Hour | Address | (IP or MB) |
| POM 1 | Palma & Trabajo S.A.S. | 24 | Km 1 Sogamoso Bridge. Municipality of Puerto Wilches. Department of Santander | IP |

| 5.2 Confirmation Of The Company's Summary Of Annual Certified Volume Of RSPO Certified Palm Oil And Palm Kernel Over A Specified Period | | | |
|---|----------|---------|--|
| Product CU Code | CPO (MT) | PK (MT) | Specified 12 month period |
| POM 1 | 7,414.4 | 397.11 | Actual volumes between 01/04/2023 to 30/03/2024 See also 1.6 above. |
| | 9100 | 720 | Forecasted volumes between 23/8/2024 to 24/8/2025 |

| 5.3 Monthly Records of Certified and Uncertified FFB Received Since the Last Audit – 12 months back In case of Main Assessment. it shall be the last 12 month figure. | | | | | |
|--|------------|-----------------------------|-------|---------------------------------------|-------------------|
| Figure are actual FFB production on monthly basis | | | | | |
| No | MONTH-YEAR | Certified Supply Bases (MT) | | Uncertified Supply Bases (MT). if any | Total (MT) |
| | | POM 1 | POM 2 | | |
| 1 | Abr-23 | 2,389.08 | - | 7,287.67 | 9,676.75 |
| 2 | may-23 | 2,822.87 | - | 8,324.82 | 11,147.69 |
| 3 | jun-23 | 3,014.28 | - | 8,637.59 | 8,640.60 |
| 4 | jul-23 | 2,445.32 | - | 6,962.58 | 9,407.90 |
| 5 | ago-23 | 3,080.53 | - | 7,932.63 | 11,013.16 |
| 6 | sep-23 | 3,259.47 | - | 7,141.69 | 10,401.16 |
| 7 | oct-23 | 2,495.99 | - | 7,937.84 | 10,433.83 |
| 8 | nov-23 | 1,796.51 | - | 6,777.97 | 8,574.48 |
| 9 | dic-23 | 1,816.75 | - | 6,162.67 | 7,979.42 |
| 10 | ene-24 | 2,246.24 | - | 7,854.89 | 10,101.13 |
| 11 | feb-24 | 2,236.06 | - | 9,225.31 | 11,461.37 |
| 12 | mar-24 | 2,200.75 | - | 7,050.37 | 9,251.12 |
| TOTAL | | 29,808.85 | - | 91,296.03 | 121,099.88 |

| 5.4 Monthly Records of Certified CPO and PK Since the Last Audit – 12 months back In case of Main Assessment. it shall be the last 12 month figure. | | | | | |
|--|------------|--------------------|-------|-------------------|-------|
| Figure are actual CPO and PK production on monthly basis | | | | | |
| No | MONTH-YEAR | Certified CPO (MT) | | Certified PK (MT) | |
| | | POM 1 | POM 2 | POM 1 | POM 2 |
| 1 | Abril-23 | 628,52 | - | 64,18 | - |
| 2 | may-23 | 654.16 | - | 38.08 | - |
| 3 | jun-23 | 676.87 | - | 57.11 | - |
| 4 | jul-23 | 699.36 | - | 31.42 | - |
| 5 | ago-23 | 721.10 | - | 35.45 | - |
| 6 | sep-23 | 652.78 | - | 10.47 | - |
| 7 | oct-23 | 579.63 | - | 32.58 | - |
| 8 | nov-23 | 375.38 | - | 17.51 | - |
| 9 | dic-23 | 382.56 | - | 32.04 | - |
| 10 | ene-24 | 528.07 | - | 37.56 | - |
| 11 | feb-24 | 939.66 | - | 25.00 | - |

| | | | | | |
|--------------|--------|----------------|----------|---------------|----------|
| 12 | mar-24 | 576,19 | - | 15,655 | - |
| TOTAL | | 7414.35 | - | 397.11 | - |

5.5 Records of Certified CPO & PK Sold under Credit to Buyers since the Last Audit. if Any – 12 months back
In case of Main Assessment. it shall be the last 12 month figure.

Figure are actual Certified CPO & PK Sold under Credit to Buyers on monthly basis

| No | Credit Trading ID | Certified CPO (MT) Sold | Certified PK (MT) Sold |
|-------------------------------------|-------------------|-------------------------|------------------------|
| POM 1: PALMA Y TRABAJO S.A.S | | | |
| 1 | N.A | | |

(add additional lines as required)

5.6 Records of Certified CPO & PK Sold under UTZ PalmTrace to Buyers since the Last Audit. if Any – 12 months back
In case of Main Assessment. it shall be the last 12-month figure.

If this is an Annual Surveillance Assessment. the figures used are since the last audit.
The transactions were sighted form the clients registered UTZ PalmTrace Account.

| No | UTZ PalmTrace Trading ID | Certified CPO (MT) Sold | Certified PK (MT) Sold |
|--|--------------------------|-------------------------|------------------------|
| POM 1: PALMA Y TRABAJO S.A.S | | | |
| 1 | TR-94a5b770-d5d6 | 612.15 | - |
| 2 | TR-7875edba-105c | 769.21 | - |
| 3 | TR-39c52693-4480 | 741.97 | - |
| 4 | TR-8d369cb1-f1d6 | 629.82 | - |
| 5 | TR-273d55d0-cdf3 | 732.35 | - |
| 6 | TR-f836d04b-6530 | 700.78 | - |
| 7 | TR-01f8a271-9c70 | 332.15 | - |
| 8 | TR-87657f06-50bb | 394.83 | - |
| 9 | TR-8dc8f588-eaa4 | 499.24 | - |
| 10 | TR-08d1e596-e49a | 496.29 | - |
| 11 | TR-a2d67d1f-31f4 | 521.41 | - |
| 12 | TR-6d1f411d-925c | - | 73.14 |
| 13 | TR-04dd6b4d-ce03 | - | 79.24 |
| 14 | TR-7fc45342-29ce | - | 48.94 |
| 15 | TR-d8052e1d-c081 | - | 27.22 |
| 16 | TR-4abf0c42-c0f3 | - | 25.9 |
| 17 | TR-fd2b9cd3-b861 | - | 27.43 |
| 18 | TR-a5ab8e3e-d70d | - | 80.05 |
| 19 | TR-b8ef21ff-2ee6 | - | 24.09 |
| 20 | TR-abcfbfcf-95f6 | - | 23.66 |
| Total | | 6430.2 | 409.67 |
| Sold as other certified scheme (eg: ISCC) | | - | - |
| Sold/downgraded as conventional | | - | - |

*According to the audited period, April 2023 to March 2024, the initial inventory or existing stock of PK (01/04/2023) was 143.5 MT.

| | |
|-----------------------------|------------------------------------|
| 3107 201066 | ALMENDRA PALMA ORGANICA RSPO IP/RA |
| Stock/valor para 01.04.2023 | 143.497,000 KG |
| Total/Valor entradas | 0,000 KG |
| Total/Valor salidas | 0,000 KG |
| Stock/valor para 01.04.2023 | 143.497,000 KG |

PART 6: CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY

6.1 Date of next ASA

| | |
|---|-----------|
| The provisional date for the next ASA is: | Mayo 2025 |
|---|-----------|

6.2 Date for Closure of Non-Conformities

See sections above for details of NC's. if any

| | |
|----------------------------------|--------------------------------|
| • All major NCs to be closed by: | 8/8/2024 |
| • All minor NCs to be closed by: | During next surveillance audit |

6.3 Signing 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 this document.

I also confirm:

- Acceptance of liability in execution of the instructions given.
- 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 Control Union Certifications.
- That during the closing meeting all agenda items was covered by the Lead Auditor.

Acknowledged by:

| | |
|-----------|-------------------------|
| Name: | Carolina Torrado |
| Position: | Sustainability Director |
| Date: | 10/5/2024 |



Signature

6.4 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 in this report are a true representation of the actual findings of the audit team.

Acknowledged by:

| | |
|-----------|-----------------------------|
| Name: | Jose Orlando Prada Mantilla |
| Position: | Lead Auditor |
| Date: | 10/5/2024 |



Signature

6.5 Signing by the Certifier

I the undersigned, being the Certifier, confirm that the information and conclusions included in this report have been prepared in good faith and that the certification decision has been based upon this information.

Acknowledged by:

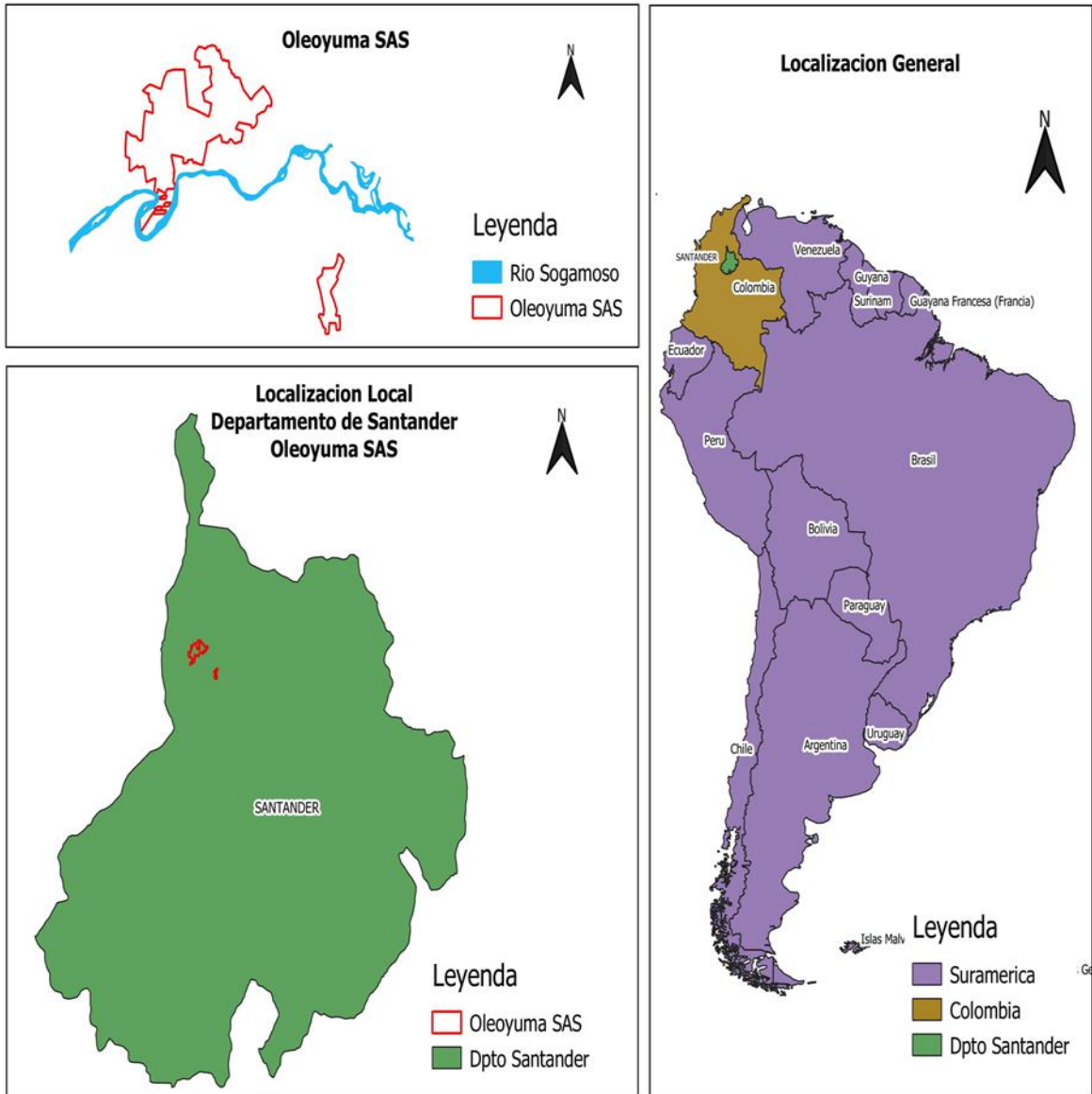
| | |
|-----------|---------------------------|
| Name: | Mohd Ezani Bin Abdul Aziz |
| Position: | Certifier |
| Date: | 17/07/2024 |

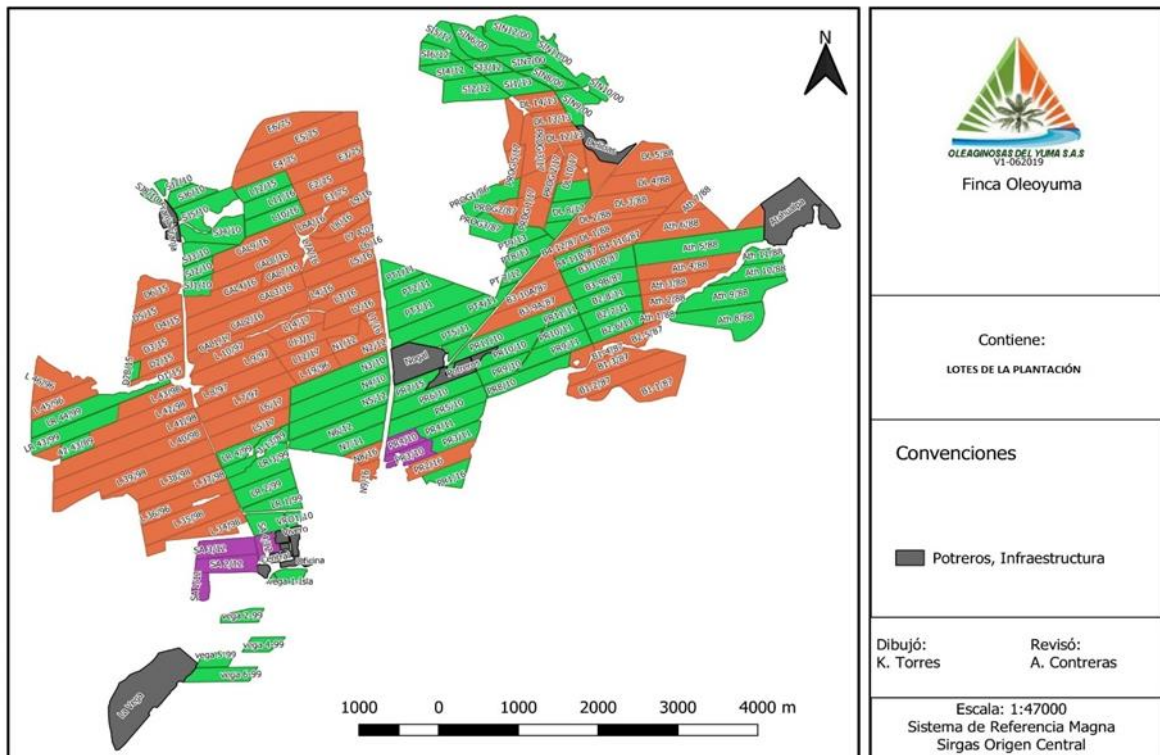


Signature

PART 7: APPENDICIES

Appendix 1: Location Map for this Certification Unit
From 1.9. the location map(s)





Appendix 2: Summary of GHG Emissions

All data inputs and the use of RSPO PalmGHG Calculator (include the version number) have been verified with the final summary of the net GHG emissions (tCO₂e/tCPO) figure in relation to C5.6
Calculation option applied for the reporting: Full Version

POM 1: PALMA Y TRABAJO SAS
Summary of Net GHG Emissions

| Emissions per Product | tCO ₂ e/tProduct |
|-----------------------|-----------------------------|
| CPO | 1.29 |
| PK | 1.29 |

| Extraction | % |
|------------|-------|
| OER | 23.03 |
| KER | 1.73 |

| Production | t/yr |
|---------------|-----------|
| FFB processed | 124379.73 |
| CPO Produced | 28648 |

| Land use | ha |
|-----------------------------|-----------------|
| OP planted area | 11190.12 |
| OP planted on peat | 0.00 |
| Conservation (forested) | 848.17 |
| Conservation (non forested) | 0.00 |
| Total | 12038.29 |

Summary of Field Emissions and Sinks

| Emissions | Own Crop | | Group | | 3rd Party | |
|---------------------------------------|-----------------|-------------|--------------|-------------|------------------|-------------|
| | tCO2e | tCO2e /tFFB | tCO2e | tCO2e /tFFB | tCO2e | tCO2e /tFFB |
| <i>Land Conversion</i> | 29383.51 | 0.97 | 60573.07 | 0.92 | - | - |
| <i>*CO2 Emissions from Fertiliser</i> | 277.92 | 0.01 | 1324.60 | 0.02 | - | - |
| <i>**N2O Emissions</i> | - | - | - | - | - | - |
| <i>Fuel Consumption</i> | 417.22 | 0.01 | 508.50 | 0.01 | - | - |
| <i>Peat Oxidation</i> | - | - | - | - | - | - |
| Sinks | | | | | | |
| <i>Crop Sequestration</i> | -27677.28 | -0.92 | -55731.23 | -0.85 | - | - |
| <i>Conservation Sequestration</i> | -1644.34 | -0.05 | -3020.60 | -0.05 | - | - |

Summary of Mill Emissions and Credits

| | tCO2e | tCo2e/tFFB |
|-------------------------------------|-----------------|-------------|
| Emissions | | |
| <i>POME</i> | 33968.19 | 0.27 |
| <i>Fuel Consumption</i> | 149.64 | - |
| <i>Grid Electricity Utilisation</i> | 356.73 | - |
| Credits | | |
| <i>Export of Grid Electricity</i> | - | - |
| <i>Sales of PKS</i> | - | - |
| <i>Sales of EFB</i> | - | - |
| Total | 34474.56 | 0.28 |

Palm Oil Mill Effluent (POME) Treatment

| | |
|-------------------------------|------|
| Divert to compost | 0% |
| Divert to anaerobic digestion | 100% |

POME Diverted to Anaerobic Digestion:

| | |
|--|------|
| Divert to anaerobic pond | 100% |
| Divert to methane capture (flaring) | - |
| Divert to methane capture (electricity generation) | - |

Appendix 3: GHG assessment for new plantings

GHG assessment report for new plantings developed as per 'Chapter 6 – Reporting of GHG assessment for new plantings' within RSPO GHG Assessment Procedure for New Plantings Version 3 was verified by the auditors as part of this evaluation in relation to C7.8

Note: Extract the GHG assessment for new plantings developed by the client under 'Chapter 6 – Reporting of GHG assessment for new plantings' in RSPO GHG Assessment Procedure for New Plantings Version 3 and list below.

