

PUBLIC SUMMARY REPORT

External Verification of Sustainability Policy Transparency Palm Oil Assessment

Daabon Group 2024

Contact

Control Union Colombia SAS
Calle 84A # 11-18 Edif. Torre Andino, Ofi.306
Bogotá, Colombia.

colombia@controlunion.com

Tel: +57 1 696 0191

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PART 1: SCOPE OF THE CERTIFICATION ASSESSMENT AUDIT**1.1 Company and Contact Details**

Company Name:	Daabon Group
Business Address:	Carrera 1 # 22-58. Edificio Bahía Centro, Piso 11. Santa Marta, Colombia.
Contact Person:	Carolina Torrado
Office Telephone:	+57 604237270
E-Mail:	ctorrado@daabon.com.co
Web Site:	www.daabon.com

1.2 Assessment Details

Date of this verification	1/01/2024-31/12/2024.
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1.3 Assessment Type

Third party verification to assess and validate compliance, performance and/or action taken by DAABON group in relation to its commitment by evaluating the information provided by towards SPOTT concerning the latest **SPOTT Palm Oil Indicator Framework 2024** that requires external verification.

1.4 General Description of Daabon Group

The Daabon Group is a company dedicated to the production of Palm Oil and its derivatives, including the companies C.I. Tequendama S.A.S, Palma y Trabajo S.A.S. and Palmas de San Alberto S.A.S. which are located in Santa Marta, department of Magdalena in Colombia.

The Daabon group is certified in different sustainable certification models, including RSPO, being the most recognized model worldwide for the production of this product.

1.5 Operational Units under scope

Details of the processing operations are as below:

PRU	Name Palm Oil Mill (POM)	Mill Capacity MT/Hour	Location Address	GPS Reference	
				Longitude (E/S)	Latitude (N/S)
POM 1	C.I Tequendama	30	Km 2 Vía Fundación a Aracataca, Municipio de Aracataca – Magdalena	74°10'58.30"W	10°32'59.14"N
POM 2	Palma y Trabajo S.A.S. S.A.S	24	Km. 1 Puente Sogamoso- Puerto Wilches Santander	73°48'00,34"W	7° 14' 18,56"N
POM 3	Palmas de San Alberto S.A.S.	30	Km 10, Vía Panamericana San Alberto – La Lizama, San Alberto, Cesar	73°27'31.42"W	7°43'15.91"N

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: C.I Tequendama							
OPP 1	Tequendama	Aracataca, Magdalena	10°32'59.14"N	74°10'58.30"W	450	1,661.39	2,399.2
OPP 2	Ariguani	El Copey, Cesar	10°14'12.12"N	74° 0'6.08"W	981.43	981.43	1,632.9
OPP 3	Gavilán	El Retén, Magdalena	10°40'48.05"N	74°19'51.64"W	892.35	920.41	1,030.3
OPP 4	Gavilán II	El Retén, Magdalena	10°41'45.97"N	74°17'32.66"W	401.58	401.58	678.7
OPP 5	Las Mercedes	Riohacha, La Guajira	11°15'48.20"N	73° 9'28.40"W	324.8	328.5	1,240.5
OPP 6	Asopalthea Association	Aracataca, Magdalena	10°32'59.14"N	74°10'58.30"W	49	49	51
OPP 7	Group of Aliados Palmicultores	Aracataca y El Reten, Magdalena	10°32'59.14"N	74°10'58.30"W	635.8	635.8	783.32
TOTAL					3,734.96	4,978.11	7,815.92
POM 1: PALMA Y TRABAJO S.A.S. S.A.S							
OPP 1	Oleoyuma	Km. 1 Puente Sogamoso	7° 14' 18,56"N	73° 48'0,34"W	2301,41	3023,10	3918.2
TOTAL					2301,41	3023,10	3918,2
POM 3: PALMAS DE SAN ALBERTO S.A.S.							
Opp 1	Palmas de San Alberto	Km 10, Vía Panamericana San Alberto	7°43'15.91"N	73°48'00,34"W	7,839.85	7,861.62	9,603.9
TOTAL					7,839.85	7,861.62	9,603.9

2 PART 2: AUDIT PROCESS

2.1 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 Colombia S.A.S.

It has a presence in the Colombian market for more than 15 years, offering the entire catalog of services of Control Union Certifications B.V. We have Certification of global sustainability standards, Inspections, commodities, among others.

2.2 Audit Methodology

2.2.1 General Overview

Assurance method included,

- Inquiring and interviewing of management, including senior management at executive and functional levels, and of relevant management responsible for the day-to-day management of sustainability.
- Evaluating documentary evidence and management representations that support adherence to the principles.
- Data source validation.
- Limited testing of detail on a sample basis (e.g., re-performance of calculations).
- Verifying analytical procedures (e.g., trend analysis).

All concerned SPOTT indicators 2024: 36, 37, 65, 70, 95, 98, 110, 111, 116, 118, 120, 145, 172, 174, 176 and 179

For Data source verification sample of site management will be interviewed by the auditors by virtual means

2.2.2 Sampling

For non-traceability related SPOTT Indicators sampling is not required. Verification scope is limited to two Palm Oil Mills located in Colombia with their supply base. All sites were evaluated.

Sampled operational units for the evaluation

Palm Oil Mill	Refineries	Biodiesel Plant	Crusher Plant
C. Tequendama S.A.S.	Caribbean EcoSoaps S.A.S.	Biocombustible Sostenibles del Caribe S.A.S.	Tequendama S.A.S.
Palma y Trabajo S.A.S.			
Palmas de San Alberto S.A.S.			

PART 3 ASSESSMENT FINDINGS

3 ASSESSMENT FINDINGS

Summary of Findings	Scope and Scoring
<p data-bbox="215 293 842 322">Publishes traceability data at refinery level. <i>(Indicator 36)</i></p> <p data-bbox="215 365 1182 577">The DAABON Group has implemented the TRUST project, aimed at identifying and assessing the traceability of its supply chain, which includes both its own Extraction Mills and third-party mills that supply the Organization’s Refinery, as listed in the document <i>Supply Base Report of Own and Third-Party Mills</i>. Within the framework of this project, an evaluation is conducted to determine the percentage of compliance regarding supplier traceability.</p> <p data-bbox="215 620 1182 797">This process is carried out in partnership with Proforest, which facilitates access to a profile within the Sustainability Engagement Platform (SEP). Through this platform, it is possible to collect updated information on the performance and compliance of suppliers in sustainability aspects, with a specific focus on ensuring the availability of supply chain information down to the plantation level.</p> <p data-bbox="215 840 1182 976">The SEP constitutes an ecosystem of services designed to record information in an efficient, secure, and increasingly automated manner. This ecosystem is structured around three fundamental phases: data collection, analysis and prioritization, and continuous improvement.</p>	<p data-bbox="1209 331 1382 360">Comprehensive</p>
<p data-bbox="215 1055 831 1084">Publishes traceability data at crusher level. <i>(Indicator 37)</i></p> <p data-bbox="215 1126 1182 1263">The DAABON Group holds the RSPO Sustainability Certification in the Chain of Custody System under the Identity Preserved (IP) model, which is evaluated annually by external auditors from Control Union. This traceability model ensures that 100% of the Crusher’s suppliers are sustainable.</p> <p data-bbox="215 1305 1182 1413">The Own and Third-Party Supply Base Report, available online, compiles the results and data of the entire traceability of Daabon’s palm kernel crusher. This information is assessed during the RSPO SCC audit.</p>	<p data-bbox="1209 1093 1382 1122">Comprehensive</p>
<p data-bbox="215 1453 1023 1482">Evidence of monitoring deforestation in supplier operations <i>(Indicator 65)</i></p> <p data-bbox="215 1496 1182 1632">The Daabon Group monitors deforestation and fire alerts through the “Deforestation and Fire Alerts Report for Own Plantations and Fruit Suppliers”, presented for the 2024 period, in accordance with the “Procedure for the Management and Monitoring of Fires and Deforestation.”</p> <p data-bbox="215 1646 1182 1823">The report shows zero cases of deforestation, using the <i>Global Forest Watch</i> web portal to analyze the 2000–2024 period. The findings reported correspond to oil palm eradications and replanting. Alerts are reported through the RSPO alert system <i>GeoRSPO</i> and include information on the date, location, type of event, and whether the plantation is company-owned or supplier-owned.</p>	<p data-bbox="1209 1491 1382 1520">Comprehensive</p>
<p data-bbox="215 1830 1002 1859">Implementing a landscape or jurisdictional level approach <i>(Indicator 70)</i></p> <p data-bbox="215 1872 1182 2007">The DAABON Group has a document titled “COLLABORATION AND PARTICIPATION WITH STAKEHOLDERS TO IMPROVE PALM OIL SUSTAINABILITY IN THE REGIONS V3,” published online, stating that the company is present in the territory where its oil palm plantations are located and that objectives have been established for each of them from</p>	<p data-bbox="1209 1868 1382 1897">Comprehensive</p>

<p>a landscape and/or jurisdictional approach. Among its collaborations, notable highlights include participation in the WWF Water Stewardship Platform, the Boards of Directors of CORPAMAG and DADSA, and representation of the sector before the Santa Marta Chamber of Commerce.</p>	
<p>Implementation of commitment to no planting on peat of any depth (<i>Indicator 95</i>)</p>	
<p>in the Environmental Sustainability Policy, it is established “The Organization expressly and permanently commits not to establish crops or plantations on peat soils, regardless of their depth. This commitment is based on compliance with sustainability principles, ecosystem conservation, and adherence to applicable national and international regulations, as well as the voluntary certification standards in which we participate. Consequently, the necessary verification, monitoring, and control measures will be implemented to ensure strict compliance with this provision across all current and future operations.”</p> <p>Additionally, through the document "ON THE IDENTIFICATION AND MONITORING OF PEAT SOILS," the company declares that there are no peat soils within its plantations, in accordance with the USDA definitions for peat soils, as well as the information reported by the Rural and Agricultural Planning Unit (UPRA) of the Colombian Ministry of Agriculture and Rural Development (MADR). This was also verified by PROFOREST through the High Conservation Value studies for the San Alberto project, which indicate that no peat soils are present in the plantations.</p>	<p>Comprehensive</p>
<p>Evidence of fire monitoring and management (<i>Indicator 98</i>)</p>	
<p>Fire incidents are monitored through RSPO’s GeorSPO system on the platform REPORT: DEFORESTATION AND FIRE ALERTS – OWN ESTATES AND FRUIT SUPPLIERS for the year 2024. The platform provides information on the date, location, type of event, the name of the associated plantation, and whether it belongs to the company or to the third-party supply base.</p>	<p>Comprehensive</p>
<p>Progress towards commitment to reduce absolute GHG emissions (<i>Indicator 110</i>)</p>	
<p>The organization, in the “REPORT: GREENHOUSE GAS (GHG) EMISSIONS – YEAR 2024”, has set targets for reducing absolute emissions generated across all its palm operations. C.I. Tequendama S.A.S. extraction plant achieved a 0.13% reduction, the refinery plant a 33.6% reduction, Palma y Trabajo S.A.S. a 52.72% reduction, and the Oleaginosas de Yuma S.A.S. plantation a 0.71% reduction, thereby meeting the company’s established targets.</p>	<p>Comprehensive</p>
<p>Progress towards commitment to reduce GHG emissions intensity (<i>Indicator 111</i>)</p>	
<p>Daabon has a GREENHOUSE GAS EMISSIONS MANAGEMENT PROCEDURE in force since July 12, 2023, last updated in July 2025, which sets reduction targets focused on achieving “net zero carbon emissions by 2030.” The company monitors greenhouse gas emissions through RSPO certification tools for palm plantations and extraction plants. For the refining process, GHG emissions are calculated using the methodology applicable to IPCC-related certifications, such as ISCC EU.</p> <p>During 2024, the company undertook an initiative to validate the carbon footprint calculations of the products obtained at the refinery through the international program known as <i>Climate Partner</i>. The Environmental Management team produces Greenhouse Gas Emission reports for C.I. Tequendama S.A.S., Palma y Trabajo S.A.S., and Palmas de San Alberto S.A.S. for the year 2024, based on results obtained with RSPO Palm GHG v 0.4 tools and emissions calculations under IPCC methodologies.</p> <p>The analyzed data show a percentage reduction per unit: C.I. Tequendama S.A.S. refinery achieved 33.6%, while Palma y Trabajo S.A.S. recorded a 52.72% reduction for the</p>	<p>Comprehensive*</p>

<p>extraction plant and 0.71% for the plantations, demonstrating compliance with the organization’s reduction target of 0.5%.</p> <p>In the case of C.I. Tequendama extraction plant and plantations, emissions present negative carbon values, at -0.23 tCO₂e/tFFB.</p>	
Progress towards commitment on water use intensity (ID 116)	
<p>Daabon has an efficient water use plan. Monthly irrigation indicators were verified based on daily consumption records stored in the SIAGRI database platform, where daily irrigation maintenance activities or other associated tasks are reported. SIAGRI records the date and the plot where irrigation was applied to the plantations, as well as the net area. Based on the census, the area is determined, and irrigation of the plots is monitored according to the consumption indicator in L/S, with charts reflecting the flow rates obtained. These data are validated with measurements taken from the main canals and at water intakes from the region’s rivers. Periodically, the company set percentage saving targets for the extraction plants and the refinery, and for the plantations of C.I. Tequendama S.A.S., it established an objective limit of 100 m³/tFFB, since these plantations are undergoing a renewal process.</p> <p>Regarding water consumption intensity, expressed in (m³/tFFB or tCPO), for the 2024 period, a reduction of more than 5% was observed compared to the values reported in 2023. This was the case for the Tequendama Refinery, which decreased from 1.123 m³/tRBD to 1.04 m³/tRBD, and for the Palma y Trabajo S.A.S. extraction plant, which decreased from 1.18 m³/tFFB to 1.15 m³/tFFB. In the case of the Tequendama extraction plant, no percentage reduction was observed; however, it remained below 1 m³/tFFB. For the C.I. Tequendama S.A.S. plantations, all values were below 100 m³/tFFB.</p>	Comprehensive
Progress towards commitment on water quality (BOD or COD) (Indicator 118)	
<p>DAABON performs adequate wastewater treatment. The company conducts physicochemical and microbiological analyses of industrial effluents that include data on BOD, COD, TSS, G&A, among other variables. These reports, prepared by accredited external laboratories, are submitted to the Colombian environmental authorities.</p> <p>C.I. Tequendama S.A.S. – Extraction Plant</p> <p>Tests conducted by LABORMAR laboratory. For the 2024 period, results were obtained as follows: BOD: 1,498.8 mgO₂/L, COD: 4,863 mgO₂/L. The wastewater generated by the extraction plant is not discharged; it is reused for oil palm crop irrigation, and there are no maximum permissible limits for COD and BOD₅ parameters according to Resolution 1256 of 2021 – Article 5. However, to monitor system performance, these parameters are characterized annually at the inlet and outlet.</p> <p>C.I. Tequendama S.A.S. – Refinery</p> <p>The results of the measurements reported for the wastewater from the refinery treatment system (PORE) were as follows: COD: 558 mgO₂/L, BOD: 325 mgO₂/L, complying with the maximum permissible limits established by Resolution 631 of 2015, Article 16.</p> <p>Palma y Trabajo S.A.S.</p> <p>Studies conducted by Chemilab. Extraction plant report prepared for the 2024 period, dated 10/15/2024: BOD: 452 mgO₂/L, COD: 1,300 mgO₂/L, in compliance with the discharge limits established by Resolution 631 of 2015, Article 9.</p> <p>Progress in COD and BOD parameters for the periods 2023 and 2024 is verified, showing reductions in the production centers analyzed. In the case of the refinery, COD (mgO₂/L)</p>	Comprehensive

decreased from 632 (2023) to 558 (2024), and BOD ₅ (mgO ₂ /L) decreased from 345 (2023) to 325 (2024). Finally, for the Palma y Trabajo extraction plant, COD (mgO ₂ /L) decreased from 1,356 (2023) to 1,300 (2024), and BOD ₅ (mgO ₂ /L) decreased from 462 (2023) to 452 (2024).	
Treatment of palm oil refinery effluent (PORE) (Indicator 120)	
DAABON performs adequate wastewater treatment. Industrial discharges are analyzed and submitted to the Colombian environmental authorities. The analyses are performed by external consulting firms. C.I. Tequendama S.A.S. Study prepared by the accredited laboratory LABORMAR Refinery. Report 76809 Jun 2024. BOD 325 mgO ₂ /L, COD 558 mgO ₂ /L.	Comprehensive
Examples of local stakeholder engagement to prevent conflicts (Indicator 145)	
According to the document "CONFLICT MANAGEMENT PROTOCOL," the organization has established various tools and mechanisms for the prevention and management of conflicts, including: due diligence, identification of high conservation values, social and environmental impact studies, and PQRS (Petitions, Complaints, Claims, and Suggestions) mechanisms. These tools and mechanisms fall within the scope of Principles 2, 3, and 4 of the RSPO Principles and Criteria standard, which are verified through annual audits. During these processes, evidence was found of participatory mapping of customary rights, participatory identification of impacts, and perception assessments through social leaders; likewise, the annual dissemination of the organization's political and regulatory framework was verified.	Comprehensive
Programme to support scheme smallholders (Indicator 172)	
A program has been implemented to strengthen the technical, environmental, and social assistance unit, with the aim of adopting better sustainable agricultural practices among small and medium-sized producers linked to the palm oil nucleus of C.I. Tequendama S.A.S. and Palma y Trabajo S.A.S. For the year 2024, progress in the implementation of environmental, social, and economic performance was reviewed in accordance with the Annual Operating Plan (POA) at C.I. TEQUENDAMA S.A.S. For this period, thirteen (13) producers under the scheme and one (1) medium-sized producer were identified as certified under the RSPO P&C standard.	Comprehensive
Percentage of independent smallholders/outgrowers involved in programme (Indicator 174)	
Since 2021, the company has been working with small and medium independent producers. By the end of 2024, fifty-nine (59) small independent producers and twenty-one (21) medium independent producers were reported as part of Palma y Trabajo S.A.S.'s supply base.	Comprehensive
Number or percentage of suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements (Indicator 176)	
The Daabon Group has established a methodology for supplier evaluation, the " PROCEDURE: SUPPLIER EVALUATION – PALM OIL SUPPLY CHAIN, " covering compliance with legal requirements applicable to the palm oil sector and corporate policies. For the 2024 period, a supply chain evaluation report is evidenced.	Comprehensive
Proportion of supply from suppliers that is verified as deforestation- and/or conversion-free (DCF) (Indicator 179)	
All suppliers within the company's palm operations supply base are monitored through the "Global Forest Watch" platform, and an annual report is issued through the " REPORT:	Comprehensive


<p>DEFORESTATION AND FIRE ALERTS – OWN FARMS AND FRUIT SUPPLIERS", which is updated for the 2024 period.</p> <p>Additionally, GRASS carried out a deforestation analysis of 1,227 polygons corresponding to the supply base of Grupo Daabon's own mills and 1,441 polygons corresponding to the supply base of third-party mills.</p>	
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3.1 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 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:		 Signature
Name:	Carolina Torrado	
Position:	Sustainability Director	
Date:	21/08/2025	

3.2 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:		 Signature
Name:	Ignacio Falcone	
Position:	Country Manager CU Colombia.	