

RSPO PRINCIPLES & CRITERIA

PUBLIC SUMMARY REPORT

ANNUAL SURVEILLANCE ASSESSMENT

2

Honduras

Aceites y Derivados S.A. (ACEYDESA)

2017

Report prepared by:	Oscar Lugo	(Lead Assessor)
Certification decision by:	Gerben Stegeman	(Certifier)
Certifying Office		
Control Union (Malaysia) Sdn. Bhd. B-3-1, Prima Klang Avenue, Jalan Kota KS/1, 41100 Klang, Selangor, Malaysia rspo@controlunion.com Tel: +603-3377 1600 / 1700		

Control Union Certifications	
<p>Control Union Certifications is a member of the Control Union World Group - 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.</p> <p>CUC is accredited by the Dutch Council of Accreditation (RVA) on the European quality standard EN 45011 for the inspection and certification of CUC Organic program (according to the EU regulation 2092/91) and GLOBALGAP program. When requested a copy of the accreditation certificate can be obtained from CUC.</p> <p>Control Union (Malaysia) Sdn Bhd is a registered affiliate member of RSPO and is a private limited company owned by the Control Union World Group based in Malaysia. Control Union (Malaysia) Sdn Bhd is authorized to conduct and issue certification on behalf of RSPO and Control Union Certifications.</p>	
RSPO Membership Number	8-0025-06-000-00
RSPO Approval Date	12/01/2006
Affiliate Membership	http://www.rspo.org/en/member/339

Table of Contents

PART 1: SCOPE OF THE CERTIFICATION ASSESSMENT AUDIT	4
1.1 COMPANY AND CONTACT DETAILS	4
1.2 RSPO MEMBERSHIP & CERTIFICATION DETAILS	4
1.3 ANNUAL SURVEILLANCE ASSESSMENT DETAILS	4
1.4 ASSESSMENT TYPE	4
1.5 LOCATION OF THE PALM OIL MILL	4
1.6 PALM OIL MILL OUTPUT AND APPROXIMATE TONNAGES CERTIFIED	4
1.7 GENERAL DESCRIPTION OF SUPPLY BASE	5
1.7.1 Location of the Supply Base	7
1.7.2 Statistics of the Supply Base and Estimated Tonnes of FFB produced per year	9
1.7.3 Conservation and HCV Area (Ha)	10
1.7.4 Percentage of Planted Oil Palm by different Age Ranges	11
1.7.5 Calculation of the Number of Production Units (N) to Sample for the Mill	13
1.8 PROGRESS OF ASSOCIATED SMALLHOLDERS OR OUT-GROWERS, IF APPLICABLE TO THIS ASSESSMENT	13
1.9 LOCATION MAP FOR THIS CERTIFICATION UNIT (SEE APPENDIX 1)	13
PART 2: PARTIAL CERTIFICATION	14
2.1 MANAGEMENT STRUCTURE	14
2.2 NON-COMPLIANCE IDENTIFIED WITH 2.1 ABOVE	14
2.3 SUMMARY OF THE TIME BOUND PLAN	15
2.4 UN-CERTIFIED UNITS OR HOLDINGS	15
2.5 SUMMARY OF THE FINDINGS FOR PARTIAL CERTIFICATION	17
2.6 PARTIAL CERTIFICATION AUDIT AGENDA	17
PART 3: AUDIT PROCESS	17
3.1 ABOUT THE CERTIFICATION BODY	17
3.2 AUDIT TEAM	17
3.2.1 Qualifications of the Lead Auditor	18
3.2.2 Qualifications of the Assessment Team	19
3.3 AUDIT METHODOLOGY	21
3.3.1 General Overview	21
3.3.2 Assessment agenda for this Audit	21
PART 4 ASSESSMENT FINDINGS	23
4.1 LEAD ASSESSOR'S SUMMARY AND RECOMMENDATION FOR CERTIFICATION	23
4.2 SUMMARY OF THE FINDINGS BY PRINCIPLES AND CRITERIA	24
Principle 1: Commitment to Transparency	24
Principle 2: Compliance with Applicable Laws and Regulations	26
Principle 3: Commitment to Long-Term Economic and Financial Viability	28
Principle 4: Use of Appropriate Best Practices by Growers and Millers	29
Principle 5: Environmental Responsibility and Conservation of Natural Resources and Biodiversity	35
Principle 6: Responsible Consideration of Employees and of Individuals and Communities by Growers and Millers	39
Principle 7: Responsible Development of New Plantings	44
Principle 8: Commitment to Continuous Improvement in Key Areas of Activity	46
4.3 NON-CONFORMITY RAISED DURING THIS AUDIT AND ANY FROM THE PREVIOUS YEAR, IF APPLICABLE	47
4.3.2 Non-Conformity Identified during the last ASA, not applicable for MA	47
THE FOLLOWING NC'S WERE RAISED DURING THE LAST AUDIT AND THE STATUS WAS REVIEWED AS INDICATED BELOW. 47	
4.3.1 Non-Conformities Identified during this Audit	48
4.3.3 Observations Raised During this Audit	54
4.4 ISSUES THAT WERE RAISED DURING THE STAKEHOLDER CONSULTATION, IF ANY	55

RSPO PRINCIPLE	55
STAKEHOLDER COMMENT	55
CUC RESPONSE	55
PART 5: RSPO SUPPLY CHAIN CERTIFICATION	56
5.1 POM INCLUDED IN THE SCOPE OF THE AUDIT	56
5.2 CONFIRMATION OF THE COMPANY'S SUMMARY OF ANNUAL CERTIFIED VOLUME OF RSPO CERTIFIED PALM OIL AND PALM KERNEL OVER A SPECIFIED PERIOD	56
5.3 SUMMARY REPORT INCLUDING A BRIEF DESCRIPTION OF THE SCOPE OF CERTIFICATION	57
5.4 MONTHLY RECORDS OF CERTIFIED AND UNCERTIFIED FFB RECEIVED SINCE THE LAST AUDIT IN CASE OF MAIN ASSESSMENT, IT SHALL BE THE LAST 12 MONTH FIGURE.	57
5.5 MONTHLY RECORDS OF CERTIFIED CPO AND PK SINCE THE LAST AUDIT	57
5.6 RECORDS OF CERTIFIED CPO & PK SOLD UNDER GREENPLAM TO BUYERS SINCE THE LAST AUDIT, IF ANY.....	57
5.7 RECORDS OF CERTIFIED CPO & PK SOLD UNDER UTZ eTRACE TO BUYERS SINCE THE LAST AUDIT, IF ANY	58
5.8 NON-CONFORMITIES IDENTIFIED DURING THIS AUDIT	58
5.9 DESCRIPTION OF THE ORGANIZATIONAL MANAGEMENT SYSTEMS	59
5.10 FINAL CERTIFICATION DECISION BY CONTROL UNION FOR THE RSPO SCCS AUDIT OF THE POM	59
PART 6: CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY	59
6.1 DATE OF NEXT ASA	59
6.2 DATE FOR CLOSURE OF NON-CONFORMITIES	59
6.3 SIGNING BY THE CLIENT	59
6.4 SIGNING BY THE LEAD AUDITOR	59
6.5 SIGNING BY THE CERTIFIER	60
PART 7: APPENDICIES	60
APPENDIX 1: LOCATION MAP FOR THIS CERTIFICATION UNIT	60
APPENDIX 2: SUMMARY OF GHG EMISSIONS.....	64
APPENDIX 3: GHG ASSESSMENT FOR NEW PLANTINGS	65
APPENDIX 4: LIST OF ABBREVIATIONS.....	66
APPENDIX 4: LIST OF ABBREVIATIONS.....	67
APPENDIX 5: LIST OF STAKEHOLDERS.....	69

PART 1: SCOPE OF THE CERTIFICATION ASSESSMENT AUDIT

1.1 Company and Contact Details

Company Name:	Aceites y Derivados S.A. (ACEYDESA)
Business Address:	Km 348 Carretera El Batallon Xatruch, Los Leones, Trujillo, Colon – Honduras
Contact Person:	Ms. Ana Cesiah Molina (new legal representative)
Office Telephone:	504-9991-2346
E-Mail:	anacesiah@gmail.com
Web Site:	http://www.aceydesa.com
Other Certifications Held:	ISO 14001:2004 from 6 June 2014. Bureau Veritas

1.2 RSPO Membership & Certification Details

RSPO Membership Number:	2-0359-12-000-00
Registered Client Name:	ACEITES Y DERIVADOS SOCIEDAD ANONIMA (ACEYDESA)
Certificate Number:	CU-RSPO-835288
Start Date Of Certificate:	4 th December 2015
End Date Of Certificate:	3rd December 2020
Date Of Original Certification:	4 th December 2015
Scope:	Certification of the Palm Oil Mill and Supply Bases
Type Of Certification:	Single site <input checked="" type="checkbox"/>
Duration Of Certificate:	5 Years from date of certification

1.3 Annual Surveillance Assessment Details

Dates Of This Audit:	September 12-15 / 2017
Audit Number:	ASA2

1.4 Assessment Type

This is a RSPO Principles & Criteria Compliance assessment of the palm oil mill and its respective supply bases as listed in this report below.

1.5 Location of the Palm Oil Mill

Name Palm Oil Mill (POM)	Mill Capacity MT/Hour	Location Address	GPS Reference	
			Longitude	Latitude
ACEYDESA	90	Km 348 Carretera El Batallon Xatruch. Los Leones, Trujillo, Colon – Honduras	85°53'47.50" W	15°49'27.85" N

1.6 Palm Oil Mill Output and Approximate Tonnages Certified

Figures below are from:

- Only from certified supply bases (Y/N). **YES**
- Combining certified with uncertified supply bases (Y/N). **NO**
- 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:

<p>a. PART 1, Section 1.7 – General Description of Supply Base, b. PART 2: Partial Certification, Section 2.4 – Uncertified Units or Holdings, c. PART 5: RSPO Supply Chain Certification of this report</p>								
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		
FFB	CPO	PK	FFB	CPO	PK	FFB	CPO	PK
81219.59	17776.08	3809.1	122975.47	28396.37	5569.32	133625	29399.5	7473.49

Note : refer to part 5.2 for e-trace certified volume

Explanation regarding difference between projected and actual production: During the end of 2016 and the year 2017, the production of the areas established with palm oil has increased, because the young plantations have increased their yields, as is normal within their physiological development, as well as the climatic conditions. During this period of time, these conditions have considerably influenced the development of the crops, going from long periods of dry weather and high temperatures, to regulated periods with moderate rainfall and moderate dry times, which directly influenced the yields of this crop. Aceydesa showed three documents in order to justify the increase: "Análisis de incremento de fruta", "Comportamiento climático" and "EasyKawa" spreadsheet.

1.7 General Description of Supply Base

The supply base included in this certification scope is 38 farms; the owners of the farms are shareholders of Aceydesa POM, but the Company has no land of its own thus none of the farms belong to Aceydesa. The outgrowers don't have capacity and resources for certification, whereas the mill-with-supply-base has management control on the planted land area and can enforce decisions on growers and their operations. As compared to last year, some changes can be noticed as compared to the ASA1 report, which however concern corrections.

OPP	Oil Palm Plantation	Location	GPS reference		Area Summary (Ha)	
	Name	Address	Longitude	Latitude	Total	Mature
OPP 1	Reynaldo Canales (El Boom)	Jutiapa. Atlántida	86°30'26.35"W	15°47'13.31"N	293.3	293.3
OPP 2	Reynaldo Canales (Ceiba Grande)	Jutiapa. Atlántida	86°27'57.28"W	15°45'57.44"N	384.5	384.5
OPP 3	Reynaldo Canales (Inversiones Ceibeña)	El remolino. Trujillo. Colón	86° 0'29.86"W	15°43'8.97"N	1,093.9	1,093.9
OPP 4	Reynaldo Canales (inversiones las Palmas)	El Mochito. Trujillo. Colón	85°54'57.57"W	15°46'18.21"N	1,036.4	1,036.4
OPP 5	Reynaldo Canales (palmas de corocito)	Corocito. Bonito Oriental	85°47'13.89"W	15°47'55.48"N	184.6	184.6
OPP 6	Reynaldo Canales (palmas de Durango)	Durango Corocito. Bonito. Oriental	85°46'27.27"W	15°47'12.16"N	96.6	96.6
OPP 7	Reynaldo Canales (Ramón Lobo 1)	Feo. Bonito Oriental	85°46'8.72"W	15°47'53.67"N	213.1	213.1
OPP 8	Reynaldo Canales (Ramón Lobo 2y3)	Feo. Bonito Oriental	85°45'27.67"W	15°48'27.54"N	177.2	177.2
OPP 9	Reynaldo Canales (Palmas y Derivados)	Corocito. Bonito Oriental	85°46'27.78"W	15°48'27.03"N	203.6	203.6
OPP 10	Reynaldo Canales (Marco T. Castillo)	Corocito. Bonito Oriental	85°44'23.29"W	15°49'9.23"N	68.4	68.4

OPP 11	Reynaldo Canales (Elías Castillo1)	Durango. Corocito. Bonito Oriental	85°43'50.65"W	15°49'10.30"N	216.6	216.6
OPP 12	Reynaldo Canales (Elías Castillo 2)	Durango. Corocito. Bonito Oriental	85°43'41.06"W	15°48'50.15"N	120.4	120.4
OPP 13	Reynaldo Canales (Margarita Lobo)	Piedra Blanca. Bonito Oriental	85°40'35.59"W	15°48'55.68"N	167.7	167.7
OPP 14	Francisco Vega (Palmas de Jutiapa)	Jutiapa. Atlántida	86°30'45.87"W	15°45'49.93"N	93.3	93.3
OPP 15	Marco T. Pineda (Palmas Pineda (2 Polígonos)	Jutiapa. Atlántida	86°35'2.94"W	15°47'20.01"N	225.4	225.4
OPP 16	Saro Bonano (Palmas Evelin (11 polígonos)	Pozo Sarco. La másica. Atlántida	87° 5'30.15"W	15°44'7.12"N	475	475
OPP 17	Saro Bonano Palmas Bonano (3 Polígonos)	El naranjal. La másica. Atlántida	87° 5'17.54"W	15°39'32.57"N	77.3	77.3
OPP 18	Saro Bonano COASA	El naranjal. La másica. Atlántida	87° 5'0.88"W	15°38'45.48"N	143.3	143.3
OPP 19	Mirian Sánchez (Boca del Coco)	Remolino. Trujillo. Colon	86° 0'1.21"W	15°43'41.18"N	145.6	145.6
OPP 20	Oscar Nájera Tumbador	Tumbador. Trujillo. Colon	85°48'10.29"W	15°55'25.16"N	418.3	418.3
OPP 21	Jaime Paz La Gloria (2 polígonos)	Piedra Blanca. Bonito Oriental. Colón	85°39'33.31"W	15°49'20.27"N	65.4	65.4
OPP 22	Justo Alfredo Crespo La Sabana	Remolino. Trujillo .Colon	86° 0'9.53"W	15°44'18.98"N	257.3	257.3
OPP 23	Prudencio Álvarez La Argentina(2 Polígonos)	La Másica. Atlántida	87° 4'59.96"W	15°37'56.44"N	227.7	227.7
OPP 24	Selvin Cárcamo Finca El Corazón	Jutiapa. Atlántida	86°31'21.32"W	15°46'4.04"N	48.8	48.8
OPP 25	Elsa Marina Bocanegra Los Gemelos(2 Polígonos)	Dos Boca. Sta. Rosa de Aguan. Colon	85°43'34.55"W	15°52'40.60"N	53.5	53.5
OPP 26	Cristóbal Navas Guadalupe Proyecto 2	Dos Boca. Sta. Rosa de Aguan. Colon	85°43'38.30"W	15°52'22.86"N	92	92
OPP 27	Cristóbal Navas Los Monos Proyecto 1	Dos Boca. Sta. Rosa de Aguan. Colon	85°41'33.34"W	15°54'12.56"N	41	41
OPP 28	Danilo Zaldívar Agroindustrial el Rodeo (2 Polígonos)	La Másica. Atlántida	87° 5'32.43"W	15°39'57.28"N	182.4	182.4
OPP 29	Oscar Rodríguez Fuente de Vida	Santa Elena. Trujillo .Colon	85°56'58.30"W	15°46'28.34"N	42.7	42.7
OPP 30	Oscar Bonilla Finca Los Coquitos	Jutiapa. Atlántida	86°31'32.44"W	15°40'40.94"N	30.2	30.2
OPP 31	Carol Melissa Posas Finca Las Palmas	San Francisco .Olanchito. Yoro	86°24'54.86"W	15°25'59.65"N	14.7	14.7
OPP 32	Mariano Figueroa	Finca San Martin	86°26'12.95"W	15°28'8.17"N	36.6	36.6

OPP 33	Jorge Guadalupe Escobar Guadalupe	Agua .caliente .Trujillo. Colón	86° 8'21.88"W	15°37'37.37"N	151.6	151.6
OPP 34	Elías O. Castillo Finca Poso Sarco	Feo. Bonito Oriental. Colón	85°41'33.12"W	15°47'15.38"N	183.8	183.8
OPP 35	Sergio Fermín Gonzales Las palomeras	Santa Rosa de Aguan .Colon	85°44'31.50"W	15°51'51.90"N	40.5	40.5
OPP 36	Eduardo Castillo / Finca Limon	Limoncito, Limon, Colon	85°31'23.71"W	15°49'57.09"N	150.7	150.7
OPP 37	Eduardo Castillo / Finca Las Icoteas	Icoteas, Limon, Colon	85°20'43.47"W	15°50'15.15"N	276.2	276.2
OPP 38	Francisco Vega / Invernosa jutiapa	Jutiapa, Atlantida	85°29'57.73"W	15°49'9.57"N	59.35	59.35
TOTAL					7789,05	7789,05

1.7.1 Location of the Supply Base

OPP	Oil Palm Plantation	Location	GPS reference		Area Summary (Ha)	
	Name	Address	Longitude	Latitude	Total	Mature
OPP 1	Reynaldo Canales (El Boom)	Jutiapa. Atlántida	86°30'26.35"W	15°47'13.31"N	293.3	293.3
OPP 2	Reynaldo Canales (Ceiba Grande)	Jutiapa. Atlántida	86°27'57.28"W	15°45'57.44"N	384.5	384.5
OPP 3	Reynaldo Canales (Inversiones Ceibeña)	El remolino. Trujillo. Colón	86° 0'29.86"W	15°43'8.97"N	1,093.9	1,093.9
OPP 4	Reynaldo Canales (inversiones las Palmas)	El Mochito. Trujillo. Colón	85°54'57.57"W	15°46'18.21"N	1,036.4	1,036.4
OPP 5	Reynaldo Canales (palmas de corocito)	Corocito. Bonito Oriental	85°47'13.89"W	15°47'55.48"N	184.6	184.6
OPP 6	Reynaldo Canales (palmas de Durango)	Durango Corocito. Bonito. Oriental	85°46'27.27"W	15°47'12.16"N	96.6	96.6
OPP 7	Reynaldo Canales (Ramón Lobo 1)	Feo. Bonito Oriental	85°46'8.72"W	15°47'53.67"N	213.1	213.1
OPP 8	Reynaldo Canales (Ramón Lobo 2y3)	Feo. Bonito Oriental	85°45'27.67"W	15°48'27.54"N	177.2	177.2
OPP 9	Reynaldo Canales (Palmas y Derivados)	Corocito. Bonito Oriental	85°46'27.78"W	15°48'27.03"N	203.6	203.6
OPP 10	Reynaldo Canales (Marco T. Castillo)	Corocito. Bonito Oriental	85°44'23.29"W	15°49'9.23"N	68.4	68.4
OPP 11	Reynaldo Canales (Elías Castillo1)	Durango. Corocito. Bonito Oriental	85°43'50.65"W	15°49'10.30"N	216.6	216.6
OPP 12	Reynaldo Canales (Elías Castillo 2)	Durango. Corocito. Bonito Oriental	85°43'41.06"W	15°48'50.15"N	120.4	120.4
OPP 13	Reynaldo Canales (Margarita Lobo)	Piedra Blanca. Bonito Oriental	85°40'35.59"W	15°48'55.68"N	167.7	167.7
OPP 14	Francisco Vega (Palmas de Jutiapa)	Jutiapa. Atlántida	86°30'45.87"W	15°45'49.93"N	93.3	93.3
OPP 15	Marco T. Pineda (Palmas Pineda (2 Polígonos)	Jutiapa. Atlántida	86°35'2.94"W	15°47'20.01"N	225.4	225.4
OPP 16	Saro Bonano (Palmas Evelin (11	Pozo Sarco. La másica. Atlántida	87° 5'30.15"W	15°44'7.12"N	475	475

	polígonos)					
OPP 17	Saro Bonano Palmas Bonano (3 Polígonos)	El naranjal. La másica. Atlántida	87° 5'17.54"W	15°39'32.57"N	77.3	77.3
OPP 18	Saro Bonano COASA	El naranjal. La másica. Atlántida	87° 5'0.88"W	15°38'45.48"N	143.3	143.3
OPP 19	Mirian Sánchez (Boca del Coco)	Remolino. Trujillo. Colon	86° 0'1.21"W	15°43'41.18"N	145.6	145.6
OPP 20	Oscar Nájera Tumbador	Tumbador. Trujillo. Colon	85°48'10.29"W	15°55'25.16"N	418.3	418.3
OPP 21	Jaime Paz La Gloria (2 polígonos)	Piedra Blanca. Bonito Oriental. Colón	85°39'33.31"W	15°49'20.27"N	65.4	65.4
OPP 22	Justo Alfredo Crespo La Sabana	Remolino. Trujillo .Colon	86° 0'9.53"W	15°44'18.98"N	257.3	257.3
OPP 23	Prudencio Álvarez La Argentina(2 Polígonos)	La Másica. Atlántida	87° 4'59.96"W	15°37'56.44"N	227.7	227.7
OPP 24	Selvin Cárcamo Finca El Corazón	Jutiapa. Atlántida	86°31'21.32"W	15°46'4.04"N	48.8	48.8
OPP 25	Elsa Marina Bocanegra Los Gemelos(2 Polígonos)	Dos Boca. Sta. Rosa de Aguan. Colon	85°43'34.55"W	15°52'40.60"N	53.5	53.5
OPP 26	Cristóbal Navas Guadalupe Proyecto 2	Dos Boca. Sta. Rosa de Aguan. Colon	85°43'38.30"W	15°52'22.86"N	92	92
OPP 27	Cristóbal Navas Los Monos Proyecto 1	Dos Boca. Sta. Rosa de Aguan. Colon	85°41'33.34"W	15°54'12.56"N	41	41
OPP 28	Danilo Zaldívar Agroindustrial el Rodeo (2 Polígonos)	La Másica. Atlántida	87° 5'32.43"W	15°39'57.28"N	182.4	182.4
OPP 29	Oscar Rodríguez Fuente de Vida	Santa Elena. Trujillo .Colon	85°56'58.30"W	15°46'28.34"N	42.7	42.7
OPP 30	Oscar Bonilla Finca Los Coquitos	Jutiapa. Atlántida	86°31'32.44"W	15°40'40.94"N	30.2	30.2
OPP 31	Carol Melissa Posas Finca Las Palmas	San Francisco .Olanchito. Yoro	86°24'54.86"W	15°25'59.65"N	14.7	14.7
OPP 32	Mariano Figueroa	Finca San Martin	86°26'12.95"W	15°28'8.17"N	36.6	36.6
OPP 33	Jorge Guadalupe Escobar Guadalupe	Agua .caliente .Trujillo. Colón	86° 8'21.88"W	15°37'37.37"N	151.6	151.6
OPP 34	Elías O. Castillo Finca Poso Sarco	Feo. Bonito Oriental. Colón	85°41'33.12"W	15°47'15.38"N	183.8	183.8
OPP 35	Sergio Fermín Gonzales Las palomeras	Santa Rosa de Aguan .Colon	85°44'31.50"W	15°51'51.90"N	40.5	40.5
OPP 36	Eduardo Castillo / Finca Limon	Limoncito, Limon, Colon	85°31'23.71"W	15°49'57.09"N	150.7	150.7
OPP 37	Eduardo Castillo / Finca Las Icotetas	Icotetas, Limon, Colon	85°20'43.47"W	15°50'15.15"N	276.2	276.2
OPP 38	Francisco Vega / Invernosa jutiapa	Jutiapa, Atlantida	85°29'57.73"W	15°49'9.57"N	59.35	59.35

TOTAL	7789,05	7789,05
--------------	----------------	----------------

1.7.2 Statistics of the Supply Base and Estimated Tonnes of FFB produced per year				
OPP	Oil Palm Plantation	Estimated FFB/Year (MT)	Planting Years	Cycle (Years)
OPP 1	Reynaldo Canales (El Boom)	7790.58	1986, 2011	31, 6
OPP 2	Reynaldo Canales(Ceiba Grande)	9755.29	1989	28
OPP 3	Reynaldo Canales (Inversiones Ceibeña)	18437.11	1977, 1983, 1994, 1999, 2005, 2008, 2012, 2014, 2015	40, 34, 23, 18, 12, 9, 5, 3, 2
OPP 4	Reynaldo Canales (inversiones las Palmas)	21055.25	1986, 1990, 1992, 1994, 1996, 1999, 2001, 2005, 2008, 2009	31, 27, 25, 23, 21, 18, 16, 12, 9, 8
OPP 5	Reynaldo Canales (palmas de corocito)	3278.73	2011	6
OPP 6	Reynaldo Canales (palmas de Durango)	2483.83	1998	19
OPP 7	Reynaldo Canales (Ramón Lobo 1)	2749.03	2011	6
OPP 8	Reynaldo Canales (Ramón Lobo 2y3)	2733.90	2010, 2012, 2013, 2014	7, 5, 4, 3
OPP 9	Reynaldo Canales (Palmas y Derivados)	6002.15	2010, 2011	7, 6
OPP 10	Reynaldo Canales (Marco T. Castillo)	919.71	2012	5
OPP 11	Reynaldo Canales (Elías Castillo1)	2173.92	2010	7
OPP 12	Reynaldo Canales (Elías Castillo 2)	1348.55	2012	5
OPP 13	Reynaldo Canales (Margarita Lobo)	3051.80	2011, 2014	6, 3
OPP 14	Francisco Vega (Palmas de Jutiapa)	3266.78	1999, 2011, 2013	18, 6, 4
OPP 15	Marco T. Pineda (Palmas Pineda (2 Polígonos)	4117.53	1989	28
OPP 16	Saro Bonano (Palmas Evelin (11 polígonos)	5126.43	1986, 1998	31, 19
OPP 17	Saro Bonano Palmas Bonano (3 Polígonos)	1110.31	1998, 2003, 2012	19, 14, 5
OPP 18	Saro Bonano COASA	1891.51	2012	5
OPP 19	Mirian Sánchez (Boca del Coco)	2374.67	2008, 2009	9, 8
OPP 20	Oscar Nájera Tumbador	2672.78	1999, 2000, 2009, 2010, 2012, 2013	18, 17, 8, 7, 5, 4
OPP 21	Jaime Paz La Gloria (2 polígonos)	351.35	2012	5
OPP 22	Justo Alfredo Crespo La Sabana	1187.67	2009, 2012	8, 5
OPP 23	Prudencio Álvarez La Argentina(2 Polígonos)	1135.33	1993, 1998, 1999, 2002, 2008, 2010, 2012, 2013	24, 19, 18, 15, 9, 7, 5, 4
OPP 24	Selvin Cárcamo Finca El Corazón	714.26	2008, 2012, 2013	9, 5, 4
OPP 25	Élsa Marina Bocanegra Los Gemelos(2 Polígonos)	447.87	1999, 2009, 2012	18, 8, 5
OPP 26	Cristóbal Navas Guadalupe Proyecto 2	782.98	2012	5
OPP 27	Cristóbal Navas Los Monos Proyecto 1	612.41	2008	9

OPP 28	Danilo Zaldivar Agroindustrial el Rodeo (2 Polígonos)	3588.98	1995, 1998, 2003, 2010, 2011, 2012	22, 19, 14, 7, 6, 5
OPP 29	Oscar Rodríguez Fuente de Vida	835.59	2008	9
OPP 30	Oscar Bonilla Finca Los Coquitos	257.36	2008, 2012	9, 5
OPP 31	Carol Melissa Posas Finca Las Palmas	137.72	2012	5
OPP 32	Mariano Figueroa	173.52	2012	5
OPP 33	Jorge Guadalupe Escobar Guadalupe	2014.50	2009, 2012	8, 5
OPP 34	Elías O. Castillo Finca Poso Sarco	2705.47	1998	19
OPP 35	Sergio Fermín Gonzales Las palomeras	403.40	2010, 2012	7, 5
OPP 36	Eduardo Castillo / Finca Limón	3006.76	1997	20
OPP 37	Eduardo Castillo / Finca Las Icoteas	5156.05	2007	10
OPP 38	Francisco Vega / Invernosa jutiapa	3266.78	1999, 2011	18, 6
TOTAL		129,117.86		

Only use data from 1.7.3 in the eTrace Summary

1.7.3 Conservation and HCV Area (Ha)				
OPP	Oil Palm Plantation	Conservation Area (Ha)	HCV Area (Ha)	* HCV part of Conservation
OPP 1	Reynaldo Canales (El Boom)	-	-	NO
OPP 2	Reynaldo Canales(Ceiba Grande)	-	-	NO
OPP 3	Reynaldo Canales (Inversiones Ceibeña)	-	-	NO
OPP 4	Reynaldo Canales (inversiones las Palmas INPALMA)	-	-	NO
OPP 5	Reynaldo Canales (palmas de corocito)	-	-	NO
OPP 6	Reynaldo Canales (palmas de Durango)	-	-	NO
OPP 7	Reynaldo Canales (Ramón Lobo 1)	-	-	NO
OPP 8	Reynaldo Canales (Ramón Lobo 2y3)	-	-	NO
OPP 9	Reynaldo Canales (Palmas y Derivados	-	-	NO
OPP 10	Reynaldo Canales (Marco T. Castillo)	-	-	NO
OPP 11	Reynaldo Canales (Elías Castillo1)	-	-	NO
OPP 12	Reynaldo Canales (Elías Castillo 2	-	-	NO
OPP 13	Reynaldo Canales (Margarita Lobo)	-	-	NO
OPP 14	Francisco Vega (Palmas de Jutiapa)	-	-	NO
OPP 15	Marco T. Pineda (Palmas Pineda (2 Polígonos)	-	-	NO
OPP 16	Saro Bonano (Palmas Evelin (11 polígonos)	-	-	NO
OPP 17	Saro Bonano Palmas Bonano (3 Polígonos)	-	-	NO

OPP 18	Saro Bonano COASA	-	-	NO
OPP 19	Mirian Sánchez (Boca del Coco)	-	-	NO
OPP 20	Oscar Nájera Tumbador	-	-	NO
OPP 21	Jaime Paz La Gloria (2 polígonos)	-	-	NO
OPP 22	Justo Alfredo Crespo La Sabana	-	-	NO
OPP 23	Prudencio Álvarez La Argentina(2 Polígonos)	-	-	NO
OPP 24	Selvin Cárcamo Finca El Corazón	-	-	NO
OPP 25	Elsa Marina Bocanegra Los Gemelos(2 Polígonos)	-	-	NO
OPP 26	Cristóbal Navas Guadalupe Proyecto 2	-	-	NO
OPP 27	Cristóbal Navas Los Monos Proyecto 1	-	-	NO
OPP 28	Danilo Zaldívar Agroindustrial el Rodeo (2 Polígonos)	-	-	NO
OPP 29	Oscar Rodríguez Fuente de Vida	-	-	NO
OPP 30	Oscar Bonilla Finca Los Coquitos	-	-	NO
OPP 31	Carol Melissa Posas Finca Las Palmas	-	-	NO
OPP 32	Mariano Figueroa	-	-	NO
OPP 33	Jorge Guadalupe Escobar Guadalupe	-	-	NO
OPP 34	Elías O. Castillo Finca Poso Sarco	-	-	NO
OPP 35	Sergio Fermín Gonzales Las palomeras	-	-	NO
OPP 36	Eduardo Castillo / Finca Limon	-	-	NO
OPP 37	Eduardo Castillo / Finca Las Icoteas	-	-	NO
OPP 38	Francisco Vega / Invernosa jutiapa	-	-	NO
TOTAL		-	-	
* Indicate if HCV area is part of the Conservation Area. If the HCV area is part of the Conservation Area, then "YES" otherwise, "No"				

1.7.4 Percentage of Planted Oil Palm by different Age Ranges						
OPP	Planting Years by 5 year Ranges					
	Before 1996	1996-2000	2001 -2005	2006 – 2010	2011 – 2015	Total
OPP 1	98.6% (289.3 has)				1.4% (4 has)	100% (293.3 has)
OPP 2	100% (384.5 has)					100% (384.5 has)
OPP 3	15.7% (172.11 has)	33.7% (368.27 has)	14.9% (163.25 has)	1% (11.41 has)	34.6% (378.86 has)	100% (1,093.9 has)
OPP 4	31.9% (331.08 has)	30.6% (316.96 has)	28.4% (294.18 has)	9.1% (94.18 has)		100% (1,036.4 has)
OPP 5					100% (184.6 has)	100% (184.6 has)
OPP 6		100%				100%

		(96.6 has)				(96.6 has)
OPP 7					100% (213.1 has)	100% (213.1 has)
OPP 8				2.2% (4 has)	97.8% (173.2 has)	100% (177.2 has)
OPP 9				86.7% (176.6 has)	13.3% (27 has)	100% (203.6 has)
OPP 10					100% (68.4 has)	100% (68.4 has)
OPP 11				100% (216.6 has)		100% (216.6 has)
OPP 12					100% (120.4 has)	100% (120.4 has)
OPP 13					100% (167.7 has)	100% (167.7 has)
OPP 14		83.9% (78.31 has)			16.1% (14.99 has)	100% (93.3 has)
OPP 15	100% (225.4 has)					100% (225.4 has)
OPP 16	62% (294.56 has)	38% (180.44 has)				100% (475 has)
OPP 17		22.7% (17.57 has)	28.2% (21.81 has)		49.1% (37.92 has)	100% (77.3 has)
OPP 18					100% (143.3 has)	100% (143.3 has)
OPP 19				100% (145.6 Has)		100% (145.6 Has)
OPP 20		38.3% (160.02 has)		56.3% (235.49 has)	5.4% (22.79 has)	100% (418.3 has)
OPP 21					100% (65.4 has)	100% (65.4 has)
OPP 22				97.3% (250.3 has)	2.7% (7 has)	100% (257.3 has)
OPP 23	20.6% (46.8 has)	3.2% (7.3 has)	12.7% (29 has)	21.3% (48.6 has)	42.2% (96 has)	100% (227.7 has)
OPP 24				34.4% (16.8 has)	65.6% (32 has)	100% (48.8 has)
OPP 25		31.8% (17 has)		54.2% (29 has)	14% (7.5 has)	100% (53.5 has)
OPP 26					100% (92 has)	100% (92 has)
OPP 27				100% (41 has)		100% (41 has)
OPP 28	39.6% (72.15 has)	10.2% (18.67 has)	11.4% (20.81 has)	4.4% (8 has)	34.4% (62.77 has)	100% (182.4 has)
OPP 29				100% (42.7 has)		100% (42.7 has)
OPP 30				47% (14.2 has)	53% (16 has)	100% (30.2 has)
OPP 31					100% (14.7 has)	100% (14.7 has)
OPP 32					100% (36.6 has)	100% (36.6 has)
OPP 33				60.4% (91.6 has)	39.6% (60 has)	100% (151.6 has)
OPP 34		100% (183.8 has)				100% (183.8 has)
OPP 35				33.3% (13.5 has)	66.7% (27 has)	100% (40.5 has)

OPP 36		100% (150.7 has)				100% (150.7 has)
OPP 37				100% (276.2 has)		100% (276.2 has)
OPP 38		99.2% (58.9 has)			0.8% (0.45 has)	100% (59.35 has)

1.7.5 Calculation of the Number of Production Units (N) to Sample for the Mill

$N = 0.8vY$, where "Y" is the number of units, with the result always to be rounded "up" to the next whole integer. Where only a sample of the supply base is assessed, units not previously assessed, or assessed earlier in the certification program, are to be preferred over those more recently assessed

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

Owned estates (Y)	$N = 0.8vY$	Smallholders (Z)	$N = 0.8vZ$
38	5	0	5

Explanation as to the selection of estates sampled

Based on the sample formula $N = 0.8vY$, the Six units registered as suppliers are visited.
The criteria for selection was:
New farms and no visited in last audit.

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 - should be in accordance to the 3 year implementation plan, if applicable to this assessment

The supply base of Aceydesa are Out-growers, which have a two-year process in implementation of RSPO P&C.

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

PART 2: PARTIAL CERTIFICATION

The rules for partial certification allow organizations that have a majority holding in and / or management control of more than one autonomous company growing oil palm to certify individual management units and / or subsidiary companies subject to certain rules.

2.1 Management Structure

Section	Criteria	Yes/No	If "Yes"	If "No"
2.1.1	Is the certified operation (POM and supply base as detailed above) a stand-alone operation and there are no other plantations or mills owned by the same company?	No	Section 2 is N/A	Go to 2.1.2
2.1.2	Is the certified operation part of a simple structure of operations owned by one company?	Yes	Go to 2.1.5	Go to 2.1.3
2.1.3	Are there statements of the ultimate controlling shareholders and directors in the managing agency company/companies:	N/A	Go to 2.1.4	Go to 2.2.1
	a. Explaining the legal relationship and the management arrangements with the subsidiary companies and / or with any operating groups?			
2.1.4	b. A statement of commitment to complying with the spirit of the RSPO for all companies and subsidiaries involved with the growing of oil palm and for the production of palm oil?	N/A	Go to 2.4	Go to 2.2.2
2.1.5	Is there a time bound plan in place for all subsidiaries, estates and palm oil mills?	N/A	Go to 2.3	2.2.3
2.1.6	Is the parent company or one of its majority owned and / or managed subsidiaries a member of RSPO.	N/A		

2.2 Non-compliance Identified with 2.1 Above

Section	Non-compliance findings	NC raised	Category
2.2.1	There is no explanation as to the company's structure and therefore it is not possible to conduct an effective audit against the rules for partial certification.	-	Major
2.2.2	There is no statement of commitment to complying with the spirit of the RSPO for all companies within the company structure.	-	Major
2.2.3	There is no time bound plan in place for the certification for all subsidiaries, estates and mills.	-	Major
2.2.4	No applicable membership of the RSPO.	-	Major

2.3 Summary of the Time Bound Plan			
Section	Requirement	Findings and any action required	Compliance
2.3.1	Does the plan include all subsidiaries, estates and mills?	Not applicable Do not apply the rules of partial certification, is a stand-alone operation and there are no other plantations or mills owned by the same company	NA
2.3.2	Is the time bound plan challenging? ➤ Age of plantations. ➤ Location. ➤ Mill development. ➤ Infrastructure. ➤ Compliance with applicable law.	Not applicable Do not apply the rules of partial certification, is a stand-alone operation and there are no other plantations or mills owned by the same company	NA
2.3.3	Have there been any changes since the last audit? Are they justified?	Not applicable Do not apply the rules of partial certification, is a stand-alone operation and there are no other plantations or mills owned by the same company	NA
2.3.4	If there have been changes, what circumstances have occurred?	Not applicable Do not apply the rules of partial certification, is a stand-alone operation and there are no other plantations or mills owned by the same company	NA
2.3.5	Have there been any stakeholder comments?	Not applicable	NA
2.3.6	Have there been any newly acquired subsidiaries?	Not applicable	NA
2.3.7	Have there been any isolated lapses in the implementation of the plan?	Not applicable	NA
2.3.8	Has there been any systematic failure to proceed with the implementation of the plan?	Not applicable	NA
2.3.9	General statement as to progress made since the last audit?	Not applicable	NA

2.4 Un-Certified Units or Holdings			
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
2.4.1	Did the company conduct an internal audit? If so, has a positive assurance	Not applicable Do not apply the rules of partial certification, is a stand-alone operation and there are no other plantations or mills owned by the same company	NA

	statement been produced?		
2.4.2	<p>No replacement after dates defined in NIs Criterion 7.3 of:</p> <ul style="list-style-type: none"> • Primary forest. • Any area identified as containing High Conservation Values (HCVs). • Any area required to maintain or enhance HCVs in accordance with RSPO criterion 7.3. 	<p>Not applicable</p> <p>Do not apply the rules of partial certification, is a stand-alone operation and there are no other plantations or mills owned by the same company</p>	NA
2.4.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	Not applicable	NA
2.4.4	Any Land conflicts are being resolved through a mutually agreed process, e.g. RSPO Grievance procedure or Dispute Settlement Facility, in accordance with RSPO criteria 6.4, 7.5 and 7.6.	Not applicable	NA
2.4.5	Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO criterion 6.3.	Not applicable	NA
2.4.6	Any Legal non-compliance is being resolved in accordance with the legal requirements, with reference to RSPO criteria 2.1 and 2.2.	Not applicable	NA

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
N/A	N/A			

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)
Not applicable	NA
Include any known concerns, media reports and major issues both present and from the past covering, for example: <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 	

2.5 Summary of the findings for Partial Certification
<p><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></p> <p>There is no Time Bound Plan required as there is no subsidiaries Not applicable / NA</p>

2.6 Partial Certification Audit Agenda		
Date	Location	Agenda
N/A		-

PART 3: AUDIT PROCESS

3.1 About the Certification Body
<p>Control Union Certifications is a member of the Control Union World Group – an international inspection and certification body. CUC performs Audits 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.</p> <p>CUC is accredited by the Dutch Council of Accreditation (RVA) on the European quality standard EN 45011 for the inspection and certification of CUC Organic program (according to the EU regulation 2092/91) and EUREPGAP program. When requested a copy of the accreditation certificate can be obtained from CUC.</p> <p>Control Union (Malaysia) Sdn Bhd is a registered affiliate member of RSPO and is a private limited company owned by the Control Union World Group based in Malaysia. Control Union (Malaysia) Sdn Bhd is authorized to conduct and issue certification on behalf of RSPO and Control Union Certifications.</p>

3.2 Audit Team	
Lead auditor:	
Team member 1:	Mr Oscar Lugo
Team member 2:	Mr Jose Coronado

Team member 3:	Mr Boris Villareal
Team member 4:	Mrs Ruth Tenjo

3.2.1 Qualifications of the Lead Auditor	
Requirement	Qualifications
A minimum of post high school (post-secondary school) training in either agriculture/forestry, environmental science or social sciences;	Agronomic Engineer 2001 with more than 13 years working experience in plantation Experience in audit RSPO, Global Gap, Organic farming auditing.
At least 5 years professional experience in area of work relevant to the assessment (e.g., palm oil management; agriculture/forestry; ecology; social science);	More than 10 years working experience in plantation. Involved in RSPO auditing since 2013. Experience as auditor in various standards: Global Gap, SA8000, Rainforest Alliance, Organic production Standards for Colombia, Europe, Japan and the United States (USDA-NOP), RSPO (Roundtable on Sustainable Palm Oil), Bonsucro and Phillip Morris International (GAP and ALP-Agriculture Labor Practices).
Training in the practical application of the RSPO criteria, and RSPO certification systems;	Successfully completed RSPO Lead Auditor Training in February 2014. Successfully completed RSPO SCC Training Course in October 2014. Involved in RSPO assessment since 2013. Member of CUC RSPO audit team. Involved in audits conducted in Colombia.
Successfully completion of an ISO 9000:19011 lead auditors course;	Successfully completed ISO 9001:2008 lead auditor course in June 2012.
Training in the practical application of RSPO certification systems.	Successfully completed RSPO Lead Auditor Training in February 2014. Successfully completed RSPO SCC Training Course in October 2014. Involved in RSPO assessment since 2013. Member of CUC RSPO audit team. Involved in audits conducted in Colombia.
A supervised period of training in practical auditing against the RSPO criteria or similar sustainability standards, with a minimum of 15 days audit experience and at least 3 audits at different organizations.	Involved in RSPO assessment since 2013. Member of CUC RSPO audit team. Involved in audits conducted in Colombia.
RSPO endorsed lead auditors course.	Successfully completed RSPO Lead Auditor Training in February 2014.
Signed code of conduct.	Signed with CUC
General knowledge of:	
• RSPO P&C standards.	Sound knowledge of the P&Cs and Local Interpretations.
• CUC organizational structure.	Sound understanding and has prepared training documents for others.
• CUC quality systems.	Sound understanding and has prepared training documents for others.
• Lead auditor role.	ISO 9001. Prepared 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 is 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 2015.

3.2.2 Qualifications of the Assessment Team		
RSPO Requirement	Team Member Name	Qualifications
Fluent in main local languages and English.	Mr. Oscar Lugo	Lead auditor. Fluent in Spanish local language (Colombian citizen) and able to understand English.
	Mr. Boris Villareal Morales	Auditor of environmental aspects, and social. Fluent in Spanish local language (Colombian citizen) and able to understand English.
	Ms. Ruth Tenjo	Expert of social and administrative aspects, and of safety and security aspects. Fluent in Spanish local language (Colombian citizen) and able to understand English.
	Mr. Jose Coronado	Auditor of agriculture, environmental and social aspects. Fluent in Spanish local language (Colombian citizen) and able to understand English.
Field working experience in the palm oil sector, or a demonstrable equivalent.	Mr. Oscar Lugo	Agronomic Engineer 1998 Experience in audit RSPO, Global Gap, Organic production Standards for Colombia, Europe, Japan, Korea and the United States (USDA-NOP)
	Mr. Boris Villareal Morales	Colombian Biologist. Environmental Specialist. Working with the palm industry since 2012 as working as consultant in aspects related to good environmental practices and social aspects
	Ms. Ruth Tenjo	Environmental-social and business administrative, of safety and security aspects. She has worked as consultant on Palm oil industries in LATAM including Colombia .
	Mr. Jose Coronado	Agronomic Engineer 1998 with more than 15 years working experience in plantation. Experience in audit RSPO, Global G.A.P., and Organic farming auditing., Grasp auditor having knowledge on social issues.
Good agricultural practices (GAP), integrated pest management (IPM), pesticide and fertilizer use.	Mr. Oscar Lugo	Agronomic Engineer 1998 Experience in audit RSPO, Global GAP, Organic farming auditing
	Mr. Boris Villareal Morales	Colombian Biologist. Environmental Specialist. Has followed course on IPM and management of pesticides and fertilizers
	Mr. Jose Coronado	Agronomic Engineer 1998 with more than 15 years working experience in plantation. Experience in audit RSPO, Global G.A.P., and Organic farming auditing., Grasp auditor having

		knowledge on social issues
Health and Safety auditing on the farm and in processing facilities. (For example OHSAS 18001 or occupational. Health and safety assurance system).	Mr. Oscar Lugo	Experience in audit RSPO, Global Gap, farming auditing. Knowledge in labour and laws of Colombia, also having knowledge in safety assurance .
	Ms. Ruth Tenjo	Environmental-social and business administrative, of safety and security aspects. Being internal auditor of OHSAS
	Mr. Jose Coronado	Experience in audit RSPO, Global Gap, farming auditing. Knowledge, labour, security and safety and laws of Colombia
Workers welfare issues and social auditing experience. (For example with SA8000 or related social or ethical accountability codes).	Mr. Oscar Lugo	Experience in audit RSPO, Global Gap, farming auditing. Knowledge in economics, labour and laws of Colombia
	Mr. Boris Villareal Morales	Colombian Biologist. Environmental Specialist, has working on social aspects with different cultural groups.
	Ms. Ruth Tenjo	Environmental-social and business administrative, of safety and security aspects.
	Mr. Jose Coronado	Experience in audit RSPO, Global Gap, farming auditing. Knowledge in economics, labour and laws of Colombia
Environmental and ecological auditing. (For example experience with organic agriculture, ISO 14001 or environmental management systems).	Mr. Oscar Lugo	ISO 14000- Training in February 2000. Lead Auditor standard Roundtable on Sustainable Palm Oil – RSPO. Santa Marta, Colombia. February 24 to 28 2014, Experience in RSPO, Global GAP
	Mr. Boris Villareal Morales	Colombian Biologist. Environmental Specialist. Has experience on environmental audits (internal and external parties)
	Mr. Jose Coronado	ISO 14000- Training in February 2000. Lead Auditor Standard Roundtable on Sustainable Palm Oil – RSPO. Santa Marta, Colombia. February 24 to 28 2014, Experience in RSPO, Global GAP
Economic issues.	Mr. Oscar Lugo	Agronomic Engineer 1998 Experience in audit RSPO, Global GAP, Organic farming auditing. Knowledge in economics, labour and laws of Colombia
	Ms. Ruth Tenjo	Environmental-social and business administrative, of safety and security aspects.
	Mr. Jose Coronado	Agronomic Engineer 1998 Experience in audit RSPO, Global GAP, Organic farming auditing. Knowledge in economics, labour and laws of Colombia.

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
11/09/2017	Aceydesa Km 348 – Carretera al Batallon Xatruch. Los Leones, Trujillo, Colón, Honduras	08.30 Opening meeting Chaired by the audit team leader <ul style="list-style-type: none"> • Introduction by team leader • Presentation by respective managers • Presentation of Palm Oil Mill source of FFB by respective managers

		<p>Site verification Supply Chain Certification Assessment of the POM (RSPO SCCS) Site verification • Mill inspection • Workshops • Stores • POM application • Safety and Health / PPE / Signage • Waste Management / Environment • Workers interview • Stakeholder consultation</p> <p>Document review Supply Chain Certification Assessment of the POM (RSPO SCCS) • 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>
12/09/2017	Eduardo Castillo / Finca Limón Estat	<p>Site verification Supply Chain Certification Assessment of the POM (RSPO SCCS) Site verification • Mill inspection • Workshops • Stores • POM application • Safety and Health / PPE / Signage • Waste Management / Environment • Workers interview • Stakeholder consultation</p> <p>Document review Supply Chain Certification Assessment of the POM (RSPO SCCS) • 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>
13/09/2017	<p>Sergio Fermín Gonzales Las palomeras Estate</p> <p>Cristóbal Navas Los Monos Proyecto 1 Estate</p>	<p>830 – 1730: Document review • Document review [EIA, SIA, CIP, Business Plan] • Complaint mechanism / Request & respond • Best agricultural practices • Safety and Health</p> <p>RSPOPC-AUDIT AGENDA (3.0) DEC 2016 Page 1 of 18 Control Union (Malaysia) Sdn Bhd (163226-D) B-3-1, Prima Klang Avenue, Jalan Kota/KS 1 , 41100 Klang, Selangor, Malaysia Tel: +603 3377 1600 / 1700, Fax: +603 3377 1800, E-Mail: rspo@controlunion.com</p> <p>Site verification • 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</p> <p>1400 – 1730: Stakeholder consultation</p>
14/09/2017	<p>Sergio Fermín Gonzales Las palomeras Estate</p> <p>Cristóbal Navas Los Monos Proyecto 1 Estate</p>	<p>0830 – 1730: Document review • Document review [EIA, SIA, CIP, Business Plan] • Complaint mechanism / Request & respond • Best agricultural practices • Safety and Health</p> <p>Site verification • 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</p>

15/09/2017	Reynaldo Canales Inversiones las Palmas Estate	0830 – 1730: Document review • Document review [EIA, SIA, CIP, Business Plan] • Complaint mechanism / Request & respond • Best agricultural practices • Safety and Health Site verification • 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
16/09/2017	Aceydesa Km 348 – Carretera al Batallon Xatruch. Los Leones, Trujillo, Colón, Honduras	0830 – 1200: Preparation for closing meeting Additional field visits and meetings with managers as necessary 1400: Closing meeting • Presentation of findings by the audit team • NC closure deadline (if any) • Questions and answers • Final summary by team leader End of assessment All auditors travelling back to respective location.

PART 4 ASSESSMENT FINDINGS

4.1 Lead Assessor’s Summary and Recommendation for Certification

The mill and supply bases visited (as per the above Tables 1.5 and 1.7.1) and were assessed at field, office, facilities, stores and a document review was carried out in accordance to the RSPO principles and criteria.

Specific evidence was recorded for estates and mill.

Interviews with Estate Managers and supervisors, Mill Manager, financial manager, Agronomic director took place in both formal and informal environments

Also, worker interviews were conducted at the supply base and the mill. The management is highly committed in maintaining the RSPO system by adopting to continuous improvement programs.

There was no complaint or feedback received during the audit or during the field assessment when interviewing with the external stakeholders

The partial certification rules are not applicable.

There is a commitment from the management for continuous improvement.

There is a Certification Department fully involved in supporting the management teams in fulfilling the requirements of the RSPO P&C. SCCS and internal control system whereby sustainability management systems are working correctly.

Summary of Non-Conformance and Current Status

Please provide summary with reference to the non-conformance annex table

- 4.4.2 NC (M).** Supplier companies have signaled river banks and protected places close to the rivers considering the protection of biomass application, mechanical herb control.. During the tours through the Hicotea farm and Los Monos farm, the presence of flood zones adjacent to rivers, streams and / or wetlands were evidenced, **however, at the time of the audit it is not evident that these areas have received adequate environmental and agronomic management under appropriate technical procedures that promote proper maintenance, recovery and / or remediation of these areas that harbor seasonal wetlands, small remnants of Mangroves and / or Secondary Tropical Forests.**
- 4.6.6 NC (M)** INPALMA Although a correct storage of the pesticide containers in the warehouse was

observed, it was possible to demonstrate the re-use of empty containers of agrochemicals for transport of mixture, washing area of uniforms and sewage collection of spills.

3. **4.7.2. NC (M).** It is confirmed the document of document Risk Analysis in Planta extractora y Plantaciones dated in June 2017 also a document with action plan and Risk assessment from the Planta Aceydesa dated June 2017. Here all job risks are described including their job description however, there is no evidence of implementation of those actions for example the position of the person who does the Sterilization where the use of "Aluminized Suit" and the position "Secretary" are not described at Boca de Coco, additionally, they have not identified the risks of all the jobs, for example position Cargo Sender and Mechanical Chapeo (with scythe) in the INPALMAfarm.

5.2.4. NC (Minor) The organization carries out monitoring the species of fauna and flora present in the Aceydesa plantations (Registry of Conservation Areas within the farm FP-CAM-03), where the common names of the species of fauna observed in the farms are indicated, the date, place of sighting as well as a count of the species of flora characteristic of the Honduran Caribbean. **However, there is no evidence of a study based on ecological indicators of distribution, abundance, etc. based on tangible and / or measurable indicators that allow establishing the areas where conservation work will be carried out to allow feedback on the results of monitoring the fauna to the management plans of the established HCVs. These areas are in the surroundings, zones which are not under direct influence of Aceydesa and its supply base.**

It is therefore the recommendation of the lead assessor that:

- A certificate of compliance is maintained.

Signed:



Name:

Date:9/11/2017

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: Commitment to Transparency

Criterion by Audit	Summary	Request of information by third parties was not evidenced.
		<p>The ACEYDESA company has a Standard Operating Procedure (SOP) that details the steps of the process, the reach, the person responsible of responding and the timeframe for it.</p> <p>Also, has developed a document named: "Code of Integrity and Ethical Conduct / ACEYDESA and its partner plantations." Identified with code: CICE-RRHH-13..</p> <p>The monitoring and record of the information requests is evidenced.</p>

		Relevant documents are made publicly available.
ASA2	1.1	<p>The group Aceydesa and its suppliers Finca Boca del Coco, Los Monos, Las Palomeras have standard procedures (OSP) in which a detailed description exist of the activities, the responsible persons. Procedures are in place which are available for any request or for information of other interested parties. The code of the doc is (PSI-RRHH-22) of November 2015.</p> <p>There's also a format for the follow-up of applications identified as Information Request Form (PSI-RRHH-23).</p> <p>During the visit, as evidence of the monitoring, there is a request from the school Vereda los Cocos of 15/ 07/2016 regarding the state of the access roads that includes the school and as evidence of response a document of Maintenance of roads with programming of execution of 2016.</p> <p>A document exists which indicates which information is provided , type of information available and if necessary the approval of the General Management of Aceydesa.</p> <p>A list of the documents available according to the area; these were available during the visit to the selected properties that are part of the scope of the audit such as (Finca Limoncito, Las Palomeras, Boca del Coco, Los Mellos and Finca Inpalma)</p> <p>It is available to interested parties</p> <ul style="list-style-type: none"> - Occupational health and safety plan for Aceydesa and plantations - Evaluation of occupational risks and planning of preventive actions- - Evaluation of environmental impacts and mitigation plans - HVC study of your suppliers - Price negotiation procedures -Public report of certification result <p>Among others</p>
ASA2	1.2	<p>Response a document of Maintenance of roads with programming of execution of 2016.</p> <p>Document for the request of information and procedure for interested parties, which indicates which information is provided, type of information available and if is necessary the approval of the General Management of Aceydesa.</p> <p>A list of the documents available according to the area; these were available during the visit to the selected properties that are part of the scope of the audit such as (Finca Limoncito, Las palomeras, Boca del Coco, Los Mellos and Finca Inpalma).</p> <p>It is available to interested parties</p> <ul style="list-style-type: none"> - Occupational health and safety plan for Aceydesa and plantations - Evaluation of occupational risks and planning of preventive actions- - Evaluation of environmental impacts and mitigation plans - HVC study of your suppliers - Price negotiation procedures -Public report of certification result <p>Among others</p>
ASA2	1.3	<p>The company ACEYDESA has developed a document called "Code of Integrity and Ethical Conduct / ACEYDESA and its associated smallholders". Code: CICE-RRHH-13. Date: REV January 02, 2017.</p> <p>The document establishes as guidelines:</p> <p>"ACEYDESA AND ITS PLANTATIONS PARTNERS promote respect for fair conduct in all our operations, so there is a prohibition of all forms of corruption, therefore, there is a Code of integrity and ethical conduct that</p>

		<p>regulates our behavior oriented towards transparency and honesty in all our processes</p> <p>This was found socialized among the workers and available on the billboard on the farms visited during the audit.</p>
Principle 2: Compliance with Applicable Laws and Regulations		
Criterion by Audit	Summary	<p>The mill and estates comply with all applicable local, national and international laws.</p> <p>The company complied with relevant legal requirements during the audit.</p>
ASA2	2.1	<p>2.1.1 Evidence of legal compliance is verified in a Matrix Aceydesa S.A: demonstrated that they comply with all applicable local, national and international laws. The legal ownership of the land and its use of the land is clearly demonstrated through the respective property titles. The boundaries have been clearly demarcated.</p> <p>Among the legislation passed by the ACEYDESA group we have:</p> <ul style="list-style-type: none"> • Sanitary license for operation of Cafetería Aceydesa N ° 02-01-AL71 effective until 4/25/18 • General water law decree 181-2009 since 2009 Gazette No. 32,088 for this is a table of measures of accumulated effluent flow from January to August treated by company Biogas y Energía S.A. • Agreement No. 1011 of October 2, 2008 (published on April 18, 2009) regulation for the installation and operation of service stations, fuel deposits for own consumption; there is an operational control procedure PSGI-GCA-12 for spills and a contingency plan. • Regulation for the sanitary control of products, services and establishment of health interest Agreement No. 06 for this is has sanitary License for operation of ACEYDESA AND DERIVADOS S.A Series No. 22681 of 2016 in force until April of 2020 • Executive agreement N ° 1566-2010 regulation for the control of emissions generated by fixed sources, as a result of isocinetic monitoring of 08/30/2016 values within the legislation for the two chimneys. • General regulation of preventive measures of accidents at work and occupational diseases Agreement No. STSS-053-04 is evidenced. <p>Evidence of legal compliance is verified Matrix plantations partners S.A:</p> <p>-Finca Las palomeras: evidence of compliance with tax payments according to RTN, health and safety compliance with its workers, Environmental Record given by (UMA) Municipal environmental unit of Santa Rosa notes that the farm Las palomeras property of Mr. Sergio Gonzales with current date until 12/31/17.</p> <p>Possession of the land when having property titles</p> <p>-Finca Los Monos: Certified permit for business operation No. 259 valid 12/31/17 Issued by the municipality of Santa Rosa de Aguan, Department of colon.</p> <ul style="list-style-type: none"> • waste water and residual water treatment septic tank, biological beds and analysis at the point of discharge of No. AL 17/049509 of 08/23/17 Lab AGQ LTDA <p>Code of childhood and adolescence for which there is no hiring of children under 18 years of age.</p> <p>2.1.2 Matrix of applicable legal environmental requirements ACEYDESA Rev. March 2017 and Matrix of identification of legal requirements plantations members of ACEYDESA Rev. July 2017 is evidenced.</p> <p>2.1.3 Annual follow-ups are carried out indicating the level of compliance and actions taken to comply with the requirements</p>

		2.1.4 There is a document called Procedure for the identification, updating and evaluation of the registration of applicable legal requirements and other requirements (PSGI-GCA-08) Rev. 07 in which the external consultant is consulted as a mechanism on an annual basis, evidencing an audit external tracking.
ASA2	2.2	<p>2.2.1 The Mill is presented as a commercial company ACEYDESA according to Evidence Testimony of public deed No. 585 registered before the offices of the notary Gustavo Bustillo Palma on September 13, 1999. Represented by its Deputy Manager Ana Molina under the power of the ACEYDESA company noted on record of real and commercial property.</p> <p>Legality of the properties: Public deeds and proof of the freedom of tax are evidenced as follows: -Finca Limoncillo with Testimony deed of sale N ° 292 in the name of Mr. Félix Castillo Santos with place and date Trujillo, Colon of September 8, 1992 and public deed (transfer of land lot in full domain) No. 90 of 23 April 1993 in favor of Félix Castillo Santos. Finca Boca del Coco: with Testimony of deed of sale N ° 145 in the name of Mr. Mirian Mejía Sánchez Santos with place and date Trujillo, Colon of September 8, 1992 and Public deed (Opening of mortgage loan) No. 190 of July 12 of 2011 granted by Mirian Mejía Sánchez in favor of Presesa. Finca los Monos: with Testimony of deed of Sale No. 484 in favor of Mr. Cristóbal Agenor Navas with place and date Tocoa, Colon of November 15, 1995 and public Deed (Opening of Mortgage Credit) No. 101 of December 20, 2015 granted by Cristóbal Navas Rodríguez in favor of Aceydesa. Finca La Palomera: With Testimony of writing of general power of administration and representation No. 723 in favor of Mr. Sergio Gonzales Flores with place and date Tocoa, Colon of July 24, 1999 granted by Rogelio Grande. Finca Inpalma: With Testimony of purchase and sale deed No. 331 in favor of Inversiones Las Palmas SA with place and date La Ceiba, La Atlántida, December 7 of July 24, 2000 granted by Juan Humberto Martínez Matute and public deed (company constitution) No. 664 granted to Inversiones La Palmas SA company represented by Reynaldo Canales.</p> <p>2.2.2 Conflict resolution procedure for customary rights (PRC-RRHH-28) Rev. January 2017.</p> <p>2.2.3-2.2.4-2.2.5 There are no conflicts with communities</p> <p>2.2.6 The ACEYDESA Company has developed a document called: "Code of Integrity and Ethical Conduct / ACEYDESA and its associated plantations". Identified with the code: CICE-RRHH-13. Date: Rev. 02 January 2017</p> <p>In this policy, one element focuses on reasonable and appropriate business practices to avoid abuse of the legal structures of the business by money launderers and terrorist funders.</p> <p>In addition, it prohibits the participation of mercenaries and paramilitaries in its operations and prohibits intimidation and extrajudicial harassment by the security forces hired.</p>
ASA2	2.3	<p>ACEYDESA has developed the Conflict Resolution Procedure for Customary Rights (PRC-RRHH-28) Rev. January 2017.</p> <p>It was not found any problem for ownership of land and rights in the areas of influence of the crops of the producers visited.</p> <p>There is no problem found of rights or conflicts in this project.</p>

Principle 3: Commitment to Long-Term Economic and Financial Viability		
Criterion by Audit	Summary	
ASA2	3.1	<p>The company Aceites y Derivados (ACEYDESA) has a Business Plan 2014-2023, updated.</p> <p>The Directive Board through quarterly meetings conducts the control and monitoring where production indicators and the profitability are revised.</p> <p>The company has crops that present a good production and that don't require replanting yet.</p>
		<p>The ACEYDESA project has a Business Plan from 2012 to 2021, which was reviewed in 2016 by Daniel Regalado (Assistant Controller). This is reviewed every three months or monthly in case of significant variations for topics such as:</p> <p>Production cost, extraction rates, operating cost. The equal meeting meets on a semi-annual basis to monitor income projection indicators such as revenues, sales costs, operating expenses, operating profits, net income and balance sheet (accounts receivable, inventory, fixed assets, depreciation, payables) , EBITDA, Current ratio, Net margin, Gross margin, ROE (equity yield), ROA (Active yield), Debt level, loans payable, Interest payable, Accumulated income and net income.</p> <p>Fruit statistics purchase 2015 vs 2016 indicating a growth of 20% going from 160000 to 200000 approximately, it is also indicated improvement in the extraction rate reaching 2016 by 22%.</p> <p>Cost of production: US \$ 650 to 670 / ton COP.</p> <p>There is annual price prediction based on Malaysian stock exchange prices, exchange rate and economic data in Web Page. Old work.</p> <p>Business plan Finca Limoncito:</p> <p>Presents introduction, SWOT analysis, type of material sown (Deli X Avros) with extraction percentage of 26%, financial projections in dollars as follows:</p> <p>Performance Ton / Ha 25 ton Volume of fruit produced: 2460 Ton Price per ton: 120 Dollars</p> <p>Total, cost, Income statement (Income, Costs, gross profit, operating profit, net profit), Cash flow; Financial Indicators (Net profit margin, Operating cost x MT, Net profit x TM).</p> <p>Business Plan Las palomeras:</p> <p>Presents business plan 2016 to 2020 reviewed annually by the producer has: introduction, SWOT analysis, type of material planted (Yangambi) and LAME with extraction percentage of 27%, financial projections in dollars as follows:</p> <p>Performance Tm / ha: 8 ton in 2017 Volume of fruit produced: 312 tons Price per ton: 120 dollars</p> <p>Total, cost, Income statement (Income, Costs, gross profit, operating profit, net profit), Cash flow; Financial Indicators (Net profit margin, Operating cost x TM, Net profit x TM).</p> <p>Finca Boca del Coco:</p> <p>Presents business plan 2016 to 2020 reviewed annually by the producer has: introduction, SWOT analysis, type of material planted (Yangambi) with extraction percentage of 27%, financial projections in dollars as follows:</p> <p>Performance Ton / Ha 22 ton in 2017 Volume of fruit produced: 3278 tons Price per ton: 120 dollars</p> <p>Total, cost, Income statement (Income, Costs, gross profit, operating profit, net profit), Cash flow; Financial Indicators (Net profit margin, Operating cost x MT, Net profit x TM).</p> <p>Finca Los Monos:</p>

		<p>Presents business plan 2016 to 2020 reviewed annually by the producer has: introduction, SWOT analysis, type of material planted (Yangambi) with extraction percentage of 27%, financial projections in dollars as follows: Performance Ton / Ha 20 ton in 2017 Volume of fruit produced: 610 tons Price per ton: 120 Dollars Total, cost, Income statement (Income, Costs, gross profit, operating profit, net profit), Cash flow; Financial Indicators (Net profit margin, Operating cost x TM, Net profit x TM) Finca Los Mellos: Presents business plan 2016 to 2020 reviewed annually by the producer has: introduction, SWOT analysis, type of material planted (Yangambi) with extraction percentage of 27%, financial projections in dollars as follows: Performance Ton / Ha 20 ton in 2017 Volume of fruit produced: 2878 tons Price per ton: 120 dollars Total, cost, Income statement (Income, Costs, gross profit, operating profit, net profit), Cash flow; Financial Indicators (Net profit margin, Operating cost x MT, Net profit x TM). Inpalma Business Plan: Presents business plan 2016 to 2020 reviewed annually by the producer has: introduction, SWOT analysis, type of material planted (Yangambi) with extraction percentage of 27%, financial projections in dollars as follows: Yield Tm / ha: 24 ton and Reseeding Area 4 Ton in 2017 for a total: 26 Tm / ha Volume of fruit produced: 10940 tons Price per ton: 120 dollars Total, cost, Income statement (Income, Costs, gross profit, operating income, net income), Cash flow (Income and expenses); Financial Indicators (Net profit margin, Operating cost x TM, Net profit x TM).</p>
--	--	--

Principle 4: Use of Appropriate Best Practices by Growers and Millers

<p>Criterion by Audit</p>	<p>Summary</p>	<p>The mills and estate have a complete set of SOP and there was evidence that these have been implemented and continuously monitored. Soil fertility is being maintained in the fields and erosion prevention is constantly carried out. IPM is being implemented in all the estates and the use of chemicals are in accordance with the regulations.</p> <p>There is evidence of an Industrial Safety and Occupational Health Policy and is being implemented throughout the farms and mill.</p> <p>Documentation of the hazard assessment matrix of health and safety for ACEYDESA was evidenced.</p> <p>The company has procedures for accidents and emergencies. The training of all personnel is performed on these issues. Accident drills are performed with evacuation of people injured. First aid training for members of the emergency brigade is evidenced. Likewise, there is evidence of the process of worker's induction and re induction trainings on topics such as first aid, safe working and other issues related to occupational health Trainings are conducted for all workers and contractors as per the Annual Training Plan. However during the audit a couple of NC were found: NC M 4.4.2., 4.6.6 and 4.7.2.</p>
---------------------------	----------------	---

ASA2	4.1	<p>Standard operating procedures are documented and implemented for each of the activities in palm extraction and cultivation plant .</p> <p>The ACEYDESA company has implemented standard operating procedures for the activities carried out in the extraction plant and on the farms. The procedures comply with the principles of ISO 9000 standards, including scope, responsible person and methodology, among other elements.</p> <p>For example</p> <ul style="list-style-type: none"> -Procedure for handling non-conforming product (PSGI-CC-01) See 01 Feb 2015. -Reception of fruit in Ramp (PSGI-CC-02) Rev 03 Sept 2014. <ul style="list-style-type: none"> - Hoppers and Transfer Line 1y2 (PSGI- CPO-01) Version 3 June 2016. - Fruit sterilization line 2 Rev 3 July 2016. -Dump of Basket of the line 2 Version 3 of June of the 2016. -Auto Freeder Version 2 of June 2016 -Area of digestion and pressing Line 2 and 3 Version 4 June 2016 -Dynamic clarification area (PSGI-CPO-08) Version 3 June 2016. -Static Clarification Area (PSGI-CPO-09) Version 2 June 2016. - Area of clarification of spit and Florentine liquor (PSGI-CPO-10) Version 2 June 2016. -Operational Control (PSGI-GCA-12) Version 7 June 2016. -Analysis of Acids Storage tank (PSGI-CC-10) Version 2 Sept 2014. -Full of Nut Oil (PSGI-CC-09) Rev 02 Sept 2014. -Analysis acidity in crude oil (PSGI-CC-07) rev 02 Sept 2014. -Percentage lost of oil in Effluents (PSGI-CC-06) Sept 2014. -Fertilization Cultivation of Palm (PP-ATA-02) -Management of pests and diseases in oil palm (PP-ATA-04) -Calibration of spray equipment (PCB-ATA-42) - Washing of personal protection equipment for agrochemicals (PP-ATA-10) -For cleaning of facilities (PP-ATA-24) -Trap for control of opsiphanes (PP-ATA-22) oto -Procedure for the weighted control trap (PF-ATA-32) - Control of rodents with agrochemicals (PF-ATA-31) -Application of agrochemicals to control diseases in the Oilm palm (PF-ATA-30) -Mechanical weed control (PP-ATA-27) -Elimination of plants with chain saw (PP-ATA-21). - For the fruit bunches transportation with mules (PP-ATA-19) -For loose fruit pickers (PP-ATA-18) - Cut of oil palm cluster (PP-ATA-17) -Oil Pal pruning (PP-ATA-14) -Elimination of diseased plants complex red ring with drill or chainsaw (PP-ATA-21) -Application of Herbicide (PP-ATA-12) - Mechanical weed control (PP-ATA-27) -Mechanical weed control (PP-ATA-26) -Grazing of Mules (PP-ATA-34) -Load bunch and loose fruit to the dispatch transport to the Mill. <p>Evidence of visit of supervisors who are in charge of the control mechanism for operational procedures in their sectors and copies of reports such as: Report of visits to farms Code: FP-ATA-15 Version: 0 Date: January 2015. RSPO progress verification checklist. Code: FP-ATA-14 Version: 0 Date: April 2015.</p> <p>Internal audits are being performed and based on the audit findings, a report is generated and monitoring of the actions implemented is carried out to</p>

		<p>correct nonconformities.</p> <p>The ACEYDESA company through procedures and records controls the entry of all fruit using technology such as Software</p> <p>List of suppliers. Code: PSGI-CNT-R-06 Revision: 0 Date: December 2016</p> <p>Format of deliveries of fruit to the mill. Code: FEFE-ATA-19 Version: 0 Date: July 2014</p> <p>Reception of fruit in Ramp (PSGI-CC-02) Rev 03 Sept 2014.</p>
ASA2	4.2	<p>Finca Boca del Coco:</p> <ul style="list-style-type: none"> - Records of fertilization (FP-ATA-01) dated 11-04-16 with special physical mixture adult FertiPalma indicates Lot, Type of fertilizers, Chemical compound, Dosage 4lbs, Amount 52331,4 Lbs - Evidence Foliar Analysis N ° RT 062/17 dated 03-02-17, FHA Laboratory (Honduran Agricultural Research Foundation) and Evidence Analysis Soil N ° 0144, N ° 0145, N ° 0146, N °, N ° 0147, N ° 0142, N ° 0141, N ° 0141 dated 08-02-17, FHA Laboratory (Honduran Agricultural Research Foundation) - African palm rachis application is evidenced during the months of October as a measure of recycling contribution of 68354 Ton. <p>Finca La Palomera:</p> <p>Evidence records of application of Fertilization (FP-ATA-01) dated 3/15/17 to 03/20/17 with special physical mixture FertiPalma Adult (17% N, 5% Phosphorus, 25% Potassium), three lots, dose 4lbs, Quantity 12800 kg.</p> <ul style="list-style-type: none"> - Evidence Foliar Analysis No. RT 026/13 dated 04-03-13, FHA Laboratory (Honduran Agricultural Research Foundation) and Evidence Analysis Soil No. 287 No. 286, No. 288 dated 01-03-13, Laboratory FHA (Honduran Agricultural Research Foundation) - Fertilizer recommendations of 2017 by Ing Yery Hernández - It is only recycled with the plant material of harvest (Hojarasca). <p>Finca Los Monos:</p> <p>Evidence fertilization records (FT-ATA.01) dated 3/30/17, 3/31/17, 4/12/17, 6/22/17, 9/5/17, product special physical mixture FertiPalma, lots 1,2 and 3, dose 4.8 lbs / pl., Quantity 14650 Kg.</p> <ul style="list-style-type: none"> - Evidence Foliar Analysis N ° V-17/041750, N ° V-17/041748, V-17/041749 dated 28-08-17, Laboratory AGQ (Lab & Tecnological services) and Soil Analysis N ° S-15 / 26479 from 08/14/15 Laboratory AGQ (Lab & Tecnological services) <p>Finca Inpalma:</p> <p>Evidence fertilization record (FT-ATA.01) dated 11-12 / 09/17, 28-29 / 08/17, 30-08-17, physical mixture product, Ferti Palma, lot 13,14,30,4 , 5,6,21,24,25, dose 3 kg / pl, quantity 249750 kg and Foliar Tec (Boro) Quantity 400 Kg.</p> <ul style="list-style-type: none"> -Analysis of soil N ° 1566 of 08/01/17 by Laboratory WHAL (Standard Fruit of Honduras) <p>Leaf analysis V 16/35406 of 30/17/2016 by AGQ Laboratory.</p> <p>Recycling of nutrients: through the application of ash and rachis according to Ash application register (FP-ATA-03) total 11520 tons.</p> <p>The detailed record includes: Date. Name of the farm area, lot, age of the plant, type of fertilizer (granular, foliar), chemical, dose / plant, amount applied, application time, start date and end date.</p>
ASA2	4.3	<p>Finca Boca del Coco: Has a Map of Fragile Soils.</p> <p>Finca Palomera: general map with fragile soil due to floods is verified.</p> <p>Finca Los Monos: has a general map where there are no indications of soils with problems.</p> <p>Finca indupalma has a marginal soil map due to the effect of low pH in lots 10, 14 and 15</p>

		<p>4.3.2 sowing only flat terrain is not planted in slopes.</p> <p>4.3.3 Evidence of the maintenance program for the Boca del Coco farm roads from January 2017 and execution schedule in September with Bacheo and ditch settlement.</p> <p>Finca La Palomera: There is a road maintenance plan for January 2017 with its execution schedule carried out between April and May in the only main route of the plantation.</p> <p>Finca INPALMA: evidence Road maintenance program for 2017 with its execution schedule carried out between April and September</p> <p>Finca los Monos: From January 2017 and execution schedule in September with street patching and ditch arrangement.</p> <p>There is no evidence of planting in peat areas in the palm plantations of the project.</p>
ASA2	4.4	<p>4.4.1 The Aceydesa Company has implemented the Water Resource Management Plan at the Mill, which demonstrates the adequate maintenance of the hydraulic systems in the extraction system. It is important to promote the use of technologies for the constant monitoring of their collection / storage sources or the mechanisms for cleaning, among other activities. On the other hand, plantations show the implementation of an efficient water use program in the supplier farms. All had the legal documents required for the company by the Honduran authorities (UMA) for the use of groundwater. In the Finca Boca Coco Proof. .2434-49-3046-48 of June 13, 2014. The Finca Los Monos environmental record of payment for use of the underground well. UMA 08-31-2017. In some cases the water of the communities is used, as in the Inpalma farm, where the Drinking Water Administration Board of Ocoste Alto, Trujillo, Colón receives the payment of the consumption of water for domestic uses.</p> <p>4.4.2 NC (M). Supplier companies have signaled the water rounds and have begun to implement passive maintenance tasks (biomass application, mechanical herb control.). During the tours through the Hicotea farm and Los Monos farm, the presence of flood zones adjacent to rivers, streams and / or wetlands were evidenced, however, at the time of the audit it is not evident that these areas have received adequate environmental and agronomic management under appropriate technical procedures that promote proper maintenance, recovery and / or remediation of these areas that harbor seasonal wetlands, small remnants of Mangroves and / or Secondary Tropical Forests.</p> <p>4.4.3. The analysis of the industrial effluents of the Extractor plant was carried out by Laboratorios Industriales de Centroamérica on 04-09-2017. The results are: COD input 106,500 mg / L and output 48 mg / L, BOD input 21300 mg / L and output 6 mg / L. G & A input 4500 mg / l, output 2.2 mg / L Microbiological analysis of coliforms (03/08/2017) is 1600/100 mL that complies with Agreement 58 of 1996 for the discharge of water to receiving bodies.</p> <p>4.4.4. The data of the water consumption of the extraction process are as follows: August. 1.3 m³ / Tn, July 1.3 m³ / Tn RFF. June 1.5 m³ / tn RFF. The water consumption in August was 50752.8 Lt per month and 1637 Lt per day. July 40796.9 Lt per month and 1153 Lt per day and June 43,993 Lt per month and. 157 Lt per day. In the plantations there are no Irrigation systems and for the nurseries the companies have external suppliers of seedlings.</p>
ASA2	4.5	<ul style="list-style-type: none"> • Finca Boca del Coco: an integrated pest and disease management procedure has been implemented

		<ul style="list-style-type: none"> • There is a record of monitoring of pests and diseases (FMPE-ATA-27) for opsiphanes of 08/24/17, Picudo control record (FP-ATA-02) of 08/28/17, 07/14/17, 06/23/1724/05/17 • Finca Las Palomeras: Integrated pest management plan in place • There are records of monitoring of pests and diseases (FT-ATA-13) The dates of January, February, March, April, May, June, July, August of 2017 indicate absence • Training Record of 04/21/17 in IPC of the Operator Edwin Gonzales <p>Finca Inpalma: Integrated management of pests and diseases in oil palm (PP-ATA-04) -Primes and diseases monitoring format (FT-ATA-13) of the worker, August, December, June 2017. - Format of monitoring of pests and diseases (Lepidoptera) (FMPE-ATA-27) of March, August, June and July of 2017. - Pest and disease control format (FT-ATA-06) from February, August, December 2017. - Red Weevil Control Format Model (FT-ATA-02) From January to September 2017 -Format of agrochemical application (FT-ATA-05) from January to September 2017 indicates product, DI 50, quantity, area, date., Number of applications.</p> <p>The procedures include cultural control, chemical control and biological control strategies. In addition, the symptoms and damage of pests and diseases common in the crop are established</p> <p>On the farms visited</p> <p>It has assistance list of meeting with external (PSGI-GCA-R-03) theme Classification of pesticides, good practices, PPE, Waste management, environmental protection, given by Fredy Escobar of the INFOP (national institute of vocational training)</p> <p>Dany López Pedro Hernández and other staff.</p> <p>Evidence Training on IPM integrated pest management on 08/05/17 by Marlon Ortega addressed to operators Eldin García, Jose Luis Arriola, Nelson Adiel.</p>
<p>ASA2</p>	<p>4.6</p>	<p>There is a management plan for pest and disease with the justification for the use of products and technical recommendation by the Agronomist Engineer Wilfredo Barahona responsible for technical assistance by ACEYDESA. Pesticide Use Reduction Plan 2016 through 2017 is available By Lucas García and Wilfredo Barahona.</p> <p>Evidence of record in a format called Registration of agrochemical applications. Version: 01. Date: 06/03/2015.</p> <p>The records have all the information requested, for example:</p> <ul style="list-style-type: none"> • Commercial name: Engeo; LD50: 5000 mg / kg; Active ingredient: Thiamethoxam; Date of application: 03/02/2016; Amount used: 3 liters; Activity in which it is used: insect control; application method: Brush. <p>Prohibited products are those in category 1a and 1b and those prohibited by Stockholm and Rotterdam.</p> <p>By this time in the plantations visited of the project, there has been a reduction in the use of pesticides since last year, evidencing mechanical or cultural controls.</p> <p>The operators of the farms are trained by ACYEDESA workers for the use and handling of pesticides in case of need.</p>

	<p>4.6.6 NC (M) On the INPALMA farm Although a correct storage of the pesticide containers in the warehouse was observed, it was possible to demonstrate the reuse of empty containers of agrochemicals for transport of mixture, washing area of uniforms and sewage collection of spills.</p> <p>4.6.7 In the plantations visited, the use of pesticides has been minimized, using controls such as cultural or biological controls. The agrochemicals used in the farms were observed in deposits with restricted access, cement floor, dike to contain spills and with good ventilation and good lighting. Evidence of attendance (CAC-LDS-DS) given to the operators Iván Correa, Justin Castellanos, Olvin Obed Diaz, Edilberto Ayola By Ing. Ludy Hernández of 07/31/17 according to article 380 R.M.P. Containers with triple washing were found and stored in bags for disposal within the general process of the ACEYDESA Company. The applications are made with backpack sprayers, which are often calibrated and the workers involved in the application receive the necessary personal protection equipment. As indicated by the label and the risk. Evidence the obligatory nature of the use of rubber boots, plastic coating, nitrile gloves, mask with activated carbon filter, glasses on the head and uniform. There is no evidence of application areas of products for pest or disease control by the project. ACEYDESA, through its technical team, is responsible for training agricultural workers in the safe handling of agrochemicals and the use of personal protective equipment. It has billboards, pictograms and illustrated leaflets have been prepared and published. Evidence of the proper handling of agrochemical wastes, including empty containers with triple washing and the water resulting from the showers of the workers and the washing of the pump is carried to a junction box into the drainage and then filter the wastewater to biological beds. The company has established mandatory medical tests that include specific cholinesterase tests to all workers who apply and handle agrochemicals. Example laboratory C.D.C Columbus diagnostic center for serum cholinesterase of 08/09/17 for the operators Olvin Díaz, Edilberto Ayola, Iván Correa, Justin Castellón. There is no evidence of agrochemical applications made by women or under 18 years of age doing this work.</p> <p>The farms visited have space to store personal protective equipment and an exclusive washing machine for clothes, as well as showers for pesticide applicators. The operators were interviewed who indicated that they used the showers once they finished their applications. SOP for weed and pest control have instructions to restrict the area with yellow and black tape. Also install ads with danger pictograms. This was evidenced in the audit. The Aceydesa project has drawn up a list of approved products for use and a table with its dosages and application instructions. Products with highly toxic Category I are not used and the limited use of products with Category II is highly toxic. In addition, an annual medical surveillance is performed for pesticide operators. There have been no cases of workers with results outside the limits of cholinesterase. Operators working with herbicides have received training on the safe</p>
--	---

		handling of chemical products, which includes all the requirements required by law.
ASA2	4.7	<p>Occupational Health and Safety Policy document dated October 2013 is evidenced, which is published in different areas of the extraction plant.</p> <p>An Occupational Health and Safety Plan procedure for ACEYDESA and Plantations dated June 2017 is evidenced. The document shows general and specific objectives of improvement in relation to the health and safety of workers. The document is found in the extraction plant and in each one of the farms in a physical way.</p> <p>It is evidenced in the Finca Las Palomeras socialization of the Occupational Health and Safety Plan on 23-09-2017, farm with family economy.</p> <p>It is evident in the Los Monos farm socialization of the Occupational Health and Safety Plan on 08-10-2017 given to all permanent and temporary workers.</p> <p>4.7.2. NC (M). It is evidenced document Risk Analysis in Extractor Plant and Plantations of June 2017 and document Action Plan - Analysis of Risks in Extractive Plant ACEYDESA and Plantations dated June 2017, where the risks per job description are described, however, there is no evidence the implementation of the actions defined in the action plan, example charge Sterilization where the use of "Aluminized Suit" and the position "Secretary" is defined where the implementation of any actions defined in the plantation action plan are not evident Boca de Coco, additionally, they have not identified the risks of all the jobs, for example Cargo Sender and Mechanical Chapeo (with scythe) in the Inpalma farm.</p>
ASA2	4.8	<p>Occupational Health and Safety Policy document dated October 2013 is evidenced, which is published in different areas of the extraction plant.</p> <p>An Occupational Health and Safety Plan document for ACEYDESA and Plantations dated June 2017 is evidenced. The document shows general and specific objectives of improvement in relation to the health and safety of workers. The document is found in the extraction plant and in each one of the farms in a physical way.</p> <p>It is evidenced in the Las Palomeras Farm socialization of the Occupational Health and Safety Plan on 23-09-2017, farm with family economy.</p> <p>It is evident in the Los Monos farm socialization of the Occupational Health and Safety Plan on 08-10-2017 given to all permanent and temporary workers.</p> <p>It is evidenced document Risk Analysis in Extractor Plant and Plantations of June 2017 and document Action Plan - Analysis of Risks in Extractive Plant ACEYDESA and Plantations dated June 2017, where the risks per job description are described, however, there is no evidence the implementation of the actions defined in the action plan, example charge Sterilization where the use of "Aluminized Suit" and the position "Secretary" is defined where the implementation of any actions defined in the plantation action plan are not evident Boca de Coco, additionally, they have not identified the risks of all the jobs, for example Cargo Sender and Mechanical Chapeo (with scythe) in the Inpalma farm.</p>
Principle 5: Environmental Responsibility and Conservation of Natural Resources and Biodiversity		
Criterion by Audit	Summary	The Palm Oil Mill Environmental Study conducted by the company Agroconsa in Spanish. Document dated: August 2013 was evidenced. These EIA was made with the participation of communities and workers.

		<p>The Socialization of environmental impacts with the community was evidenced.</p> <p>Identification and quantification of waste generated in the agro-industrial activities of the Company ACEYDESA held in 2016 was evident. This document is an update of the Pollution in Crop Management Plan / Cleaner Production. Date: September 2014. Code: PMA-ATA-12.</p> <p>The organization has procedures for the management and disposal of solid waste. For POM: PMC -ATA -12 September 2014 and for Crops: PSGI - GCA - 12 procedure. September 2016. And for Registration generation is the format FRD- 2016 ATA -29. However, there is no evidence of a study based on ecological indicators of distribution, abundance, etc. based on tangible and / or measurable indicators that allow establishing the areas where conservation work will be carried out to allow feedback on the results of monitoring the fauna to the management plans of the established HCVs.</p> <p>Use of fire for preparing land for replanting was not evidenced. The used of fire is prohibited for Company.</p> <p>Monitoring of GHG is evidenced by the so calculated GHG PALM calculator.</p>
<p>ASA2</p>	<p>5.1</p>	<p>5.1.1 The Participatory Environmental and Social Impact Study (ESIA) of Aceydesa and its partner farms, developed by NES nature in March 2016, is evidenced. This is the socio-environmental characterization of the areas of influence of the farms of the biotic, abiotic and anthropological components of the areas where the partner farms of Aceydesa are located. The Leopold Matrix was used to establish the importance of socio-environmental impacts. The new plantations have already been planted at the time of the audit, therefore, this EISA was carried out to consolidate the participation of the communities in the identification of socio-environmental impacts.</p> <p>5.1.2. Extractor: Those responsible for each process (energy, water, tributaries) monitor the mitigation measures. Plantation Management Plan: Those responsible for developing a Schedule to implement the measures that the studies of the external consultants have recommended for the organization.</p> <p>During the audit, there was an environmental impact related to oil spills in the drainage system that collected discharges from the cleaning work in the hopper. The company has made a quote to install a PVC pipe to channel these tributaries and prevent the contamination from being generated to the ground. This situation was caused by the increase in the harvest of the annual production peak.</p> <p>5.1.3. Monitoring The Report of Compliance of environmental measures ICMA presented to the national authority SERNA Min Ambiente is evidenced. March 2016. In relation to the Independent No. 2008-A-761-A. Res 2043-2008. Environmental License 102-2015 28 July 2015</p>
<p>ASA2</p>	<p>5.2</p>	<p>5.2.1. The HCV Assessment done by Bioterra is evidenced in collaboration with a local biologist in 2014. The absence of HCV is established in the core areas of the Palma de Aceydesa plantations; however, areas of indirect influence are located in areas of indirect influence. High Biodiversity such as</p>

		<p>the national parks of Pico Bonito or the RAMSAR of Cuero y Salado. Currently, the Aceydesa organization has hired a local Biologist with the objective of strengthening the process of implementing the management plans for the HCV.</p> <p>5.2.2. The company has updated the HCV management plans in the "Preliminary information on AVC Concern Fauna in the ACEYDESA farms. In the documentary review on the grounds, the "Wildlife and Endangered Wildlife Management Plans" are shown, where the activities are established to avoid affecting species of Fauna that are found in the grounds such as Antlers (<i>Myrmecophaga trydactila</i>) as well as Reforestation Plan 01-20-2017 with native species such as Mahogany (<i>Switenia macrophylla</i>).</p> <p>5.2.3. The company ACEYDESA has carried out training work with the workers of the supplier farms in collaboration with the technical assistants of each of the areas where the properties are distributed. In the interviews with the workers, the knowledge they have about the species protected by their state of conservation is shown, as well as the good environmental practices that they inculcate. The informative billboards that establish the RAPS species present in their areas of influence, as well as the identification of High Biodiversity zones, are also evident in the properties.</p> <p>5.2.4. NC (Minor) The organization has advanced tasks of monitoring the species of fauna and flora present in the Aceydesa plantations (Registry of Conservation Areas within the farm FP-CAM-03), the common names of the species of fauna observed in the farms are indicated , the date, place of sighting as well as a count of the species of flora characteristic of the Honduran Caribbean. However, there is no evidence of a study based on ecological indicators of distribution, abundance, etc. based on tangible and / or measurable indicators that allow establishing the areas where conservation work will be carried out to allow feedback on the results of monitoring the fauna to the management plans of the established HCVs.</p> <p>5.2.5. It does not apply since there are no farms that house high conservation value areas for local communities.</p>
<p>ASA2</p>	<p>5.3</p>	<p>5.3.1. PGIRS. A Contamination Management Plan for P.E. and Plantations. PMA-ATA-12 MAY 2017. These documents identify the sources of solid waste generation and establish the management measures for the different types of waste generated in the agro-industrial activities of Aceydesa.</p> <p>5.3.3. Planta Extractora. Se evidencia el "Plan de la Contaminación Mayo 2017. PMC-ATA-12" donde se establecen las medida de control de los residuos generados en las actividades agroindustriales de Aceydesa. Los datos de generación para el año 2017 son los siguientes: Residuos Metálicos o Chatarra: 53,76 Tn; Residuos de Plástico: 1,17 Tn; Residuos Electrónicos 55 unidades; otros como Material contaminado, etc: 1,193 TN. Estos productos se disponen con la empresa Recycle (Fecha 25.04.2017). El residuo del Aceite Usado de 18 barriles se dispone con la empresa Lubricantes Moya. Plantaciones. Se evidencia el manejo de los envases de residuos peligrosos de las fincas visitadas. Se cuenta con el Formato FRD-ATA-19 Mayo 2017. Comprobante Recibo de Desechos que corresponden a los registros de residuos recogidos por Aceydesa en las fincas proveedoras. Finca Hicotea. 17 Libras Fertilizantes, 19 unidades Baterías, 36 Lbs Trapos usados, 1 libra unidades Agroquímicos, 78 libras sacos vacios Fertilizante. Finca los Monos 2 agosto 2017 200 Bolsas Fertilizantes</p>

		<p>5.3.2. The Aceydesa company carries out an adequate management of its hazardous waste. The supporting documents of the disposals of chemical residues with companies authorized for such work are evidenced, as is the case of Clean Field. On August 24, 2017, 790 Kg of used agrochemical containers were delivered to him. This represents a total of 2227 units per year for 2017 and 4565 units for 2016.</p> <p>5.3.3. Extractor Plant. The "Pollution Plan May 2017. PMC-ATA-12" is evidenced where the control measures of the waste generated in the agro-industrial activities of Aceydesa are established. The generation data for the year 2017 are as follows: Metal Waste or Scrap: 53.76 Tn; Plastic Waste: 1.17 Tn; Electronic Waste 55 units; others as contaminated material, etc: 1,193 TN. These products are available with the company Recycle (Date 25.04.2017). The waste of the Used Oil of 18 barrels is available with the company Lubricantes Moya. Plantations. The handling of hazardous waste containers from the visited farms is evident. It has the Format FRD-ATA-19 May 2017. Proof of receipt of waste that correspond to the records of waste collected by Aceydesa in the supplier farms. Hicotea Farm 17 Pounds Fertilizers, 19 units Batteries, 36 Lbs Used rags, 1 pound Agrochemicals, 78 pounds empty sacks Fertilizer. Finca los Monos 2 August 2017 200 Fertilizer Bags.</p>
ASA2	5.4	<p>Extractor Plant: In the Extraction process, the electric co-generation is carried out with the steam from the boiler. Renewable Energy production is 28.2 Kw / Tn for August, 33.8 / Kw / Tn July 37.0 Kw / Tn June. On the other hand, with the tributaries, biogas will be cogenerated by means of 3 tanks filled with biodigesters through MARELLI MOTOR 1.9 Megawatt turbines and another LAROY -SUMMER 2.4 Megawatts. The Cogeneration for the month of August 1,130,780 Kw / H, for the month of July 1,170,600 Kw / H and June. 1,100,780 kw / H. This energy is used in internal activities and sold to the National Public Network of Honduras National Energy Company ENEE data to 2017 are 4,998,650 Kw Sold / hour The company is in plans of a carpado, in order to process all the fruit, since the increase in fruit is expected due to the planting age of the New Plantations (2008), currently with the 3 tanks 20,000 m3 are processed, with the carpadas pools will be 18,000 m3 more.</p>
ASA2	5.5	<p>Energy from the public grid is consumed on the farms. Inpalma evidences the payment of electric bills to the ENEE Ocote alto. 09/11/2017. Consumption 30 days 246 Kw / h. August 125 Kw / h. Fuel consumption. Diesel. July 570 Gl, June 370Gl, May 357. By 2017, a consumption of 2791 total Gl. Gasoline. July 32 Gl, June 47 Gl, To 2017 201 Gl.</p> <p>The company Aceydesa has Environmental Policies that prohibit the use of fire for agricultural activities or waste control</p>
ASA2	5.6	<p>5.6.1. The accomplishment of the study of Atmospheric Pollution carried out by the company "Consultoria en seguridad y salud empresarial COSESAE" on 30 -08-2017 is evidenced. The resulting data for the Particulate Material in the Chimney are of 79.56 Mg / Nm³ and for the Chimney 2 101.27 Mg / Nm³, they comply with the legal parameter of 150 Mg / Nm³. The tributaries are monitored.</p> <p>5.6.2. The Environmental Coordinator of the Aceydesa organization is responsible for executing the GHG calculation with the Palm GHG V3 calculator. The final value emitted by the tool is 212.17 KgCO₂e / Tn RFF. The crop contributes 95.77% of the emissions, especially Nitrogen fertilizers 86-35% of the total GHGs. The data presented by ACEYDESA include the certified farms, the non-certified farms and the Small Producers for a total analyzed area of 9373.04 Ha.</p>

		<p>5.6.3 The plan with the mitigation measures of the carbon footprint for the agricultural process is to develop a fertilization plan that encourages the use of slow-release products. It is also planned to increase the maintenance of refrigeration systems, as well as to optimize fuel consumption in the final product Transport and Palm Fruit Clusters.</p> <p>In the farms the "Improvement Plan in the efficient use of fuel FP-ATA-11 2017" is evidenced for the control of the fuel expense in the fruit transport activities, weed control, movements with the tractor, etc.</p>
Principle 6: Responsible Consideration of Employees and of Individuals and Communities by Growers and Millers		
<p>Criterion by Audit</p>	<p>Summary</p>	<p>The company has conducted Social Impact Assessment effectively covering the socio economy; culture and health of surrounding people who may be affected by plantation activities by company also from negative or positive impact. Developing management and monitoring plans act upon the findings. Procedures for complains and grievances are in place.</p> <p>The company provides housing and other facilities for workers and these are being upgraded via the continual improvement program.</p> <p>Forced or trafficked labor, sexual and all other forms of harassment, discrimination or child labor were no evidenced.</p> <p>The Company has a "Code of integrity and ethical conduct" that covers all issues.</p>
<p>ASA2</p>	<p>6.1</p>	<p>6.1.1. A document entitled "Participative Environmental and Social Impact Assessment (ESIA) of ACEYDESA and its farms, dated March 2016. The interested parties were divided into 11 sectors, where participatory workshops were held in each one and the interested parties were identified. each sector, lists of deliveries of invitations to participatory workshops and attendance lists to the meetings of said participatory workshops are evident.</p> <p>6.1.2. The list of the delivery of invitations and attendance lists of the interested parties of each sector is shown in each participatory workshop (11 sectors in total). From each workshop, the content sheets of the update and the memory help matrix are shown, from which the environmental and social mitigation plan was born.</p> <p>6.1.3. (M) The mitigation plan of Environmental and Social Impacts developed in the departments of Atlántida, Colon and Yoro is evidenced within the EIAS document. Within the social mitigation plan, 3 cards with macro objectives are identified:</p> <ol style="list-style-type: none"> 1. Prevent diseases of the communities of influence of the partner plantations of ACEYDESA 2. Expand the number of communities in the areas of influence of ACEYDESA that benefit from Corporate Social Responsibility. 3. Create basic knowledge on environmental and social issues with the communities in the area of influence. <p>Each card has the activities to develop, objectives, dates, responsible and budget.</p> <p>The implementation of 8 orchards in different zones is evidenced, implemented as of March 20, 2017, in conjunction with the surrounding communities, the INFOP (National Vocational Training Institute of Honduras) and ACEYDESA (through the environmental area).</p> <p>The content sheets of each workshop and the memory help matrix of the EIAS update made in November 2015 are shown.</p> <p>6.1.4. The update of the mitigation plan made in November 2015 and</p>

		<p>implemented as of 2016 is evidenced</p> <p>6.1.5. Through the agronomic area, the needs of small palm producers are met. Training given to small producers of ASPA (Association of Small Producers) on 13-06-2017 on subjects such as Social Responsibility and Plant Health is evident</p>
ASA2	6.2	<p>6.2.1. (M) It is evidenced in the Extractor Plant and all the farms visited, the document Internal and External Communication for ACEYDESA and Plantations. P-CIE-RRHH-05 dated September 2014. There is a list of external interested parties. The procedure establishes that information is made through the social area and communication channels are defined. There is evidence of communications given through the information board, information such as list of entities in case of emergencies, list of species RAP, rules for urgent measures in case of poisoning with pesticides, among others.</p> <p>6.2.2. In the document Internal and External Communication for ACEYDESA and Plantations. P-CIE-RRHH-05 dated September 2014, the social area of the Extractor Plant is defined as responsible for the communications of the entire certified core</p> <p>6.2.3. The document "Participatory Environmental and Social Impact Assessment (ESIA) of ACEYDESA and its farms, dated March 2016, in which interested parties are identified, divided into 11 sectors throughout the departments of Atlántida, Colon and Yoro.</p> <p>There are evidences in informative boards of both Extractor Plant and Associated Plantations. Evidence Bulletin ACEYDESA No. 1 is published. Published in information bulletin boards.</p> <p>FINCA LAS PALOMERAS: There is a list of the stakeholders of the farm, which are representatives of the municipal school, which is adjacent to the farm.</p> <p>FINCA INPALMA: The list of interested parties of the plantation is evident: Aldea de Mochito School, Aldea El Mochito Board of Trustees, Board of Directors of Agua Aldea El Mochito.</p>
ASA2	6.3	<p>6.3.1. The Attention to Complaints, Claims, Queries and Suggestions procedure is evident. PQR-RRHH-04 dated July 2016. It is described in the procedure that response times are 15 days. The procedure defines the mailbox and the social area of ACEYDESA as a method to guarantee anonymity.</p> <p>The social area of ACEYDESA is responsible for collecting the statements made by the interested parties and processing them. Through interviews with workers, it can be evidenced that the System for Attention to Complaints, Claims, Queries and Suggestions has been communicated and understood, as well as the publication of explanatory posters of the means of communication available for receiving complaints and claims.</p> <p>The records of the declarations of the interested parties are evidenced (donations, complaints, petitions, among others), the answers to these manifestations are shown within the deadlines (15 days). The response to the donation request of the child's day for the local school of September 10, 2017 is evidenced</p>
ASA2	6.4	<p>6.4.1. The Identification of Customary Rights procedure PIDC-RRHH-28 dated January 2014 is evidenced, which includes the steps to calculate and distribute a fair and monetary compensation; this procedure applies to both ACEYDESA and farms</p> <p>6.4.2. The Identification of Customary Rights procedure PIDC-RRHH-28 dated</p>

		<p>January 2014 is evidenced, which includes the steps to calculate and distribute a fair and monetary compensation; this procedure applies to both ACEYDESA and farms.</p> <p>6.4.3. According to the audited information, both at ACEYDESA and on farms, no claims or negotiated agreements have been submitted to date.</p>
<p>ASA2</p>	<p>6.5</p>	<p>6.5.1 (M) ACEYDESA evidences individual work contracts in Spanish for an indefinite period of time for administrative personnel and a fixed-term contract for operative positions, describing working conditions and remuneration for each job position. The individual work contract of the worker Justino Gabriel Castellón Bonilla in Spanish signed by the worker and employer is validated.</p> <p>It is evidenced in payroll of monthly salaries and the fourteenth (service premium) in the month of June 2017. Minimum salary \$ 3,088 lempiras, which is within the minimum wage defined by Honduran legislation.</p> <p>FINCA LAS PALOMERAS: It shows evidence of the workers, who do not have a work contract because it is a family economy. Payroll forms are evidenced by external personnel who are canceled per day (L225 per day).</p> <p>FINCA LOS MONOS: There is evidence of an indefinite individual work contract for Mr. Jose Cipriano Alvarez since 15-01-2014. The agreed salary (L4620) and the payment method (biweekly) are described in the contract.</p> <p>6.5.2 ACEYDESA evidences individual work contracts in Spanish for an indefinite period of time for administrative staff and a fixed-term contract for operational positions.</p> <p>It is evidenced in payroll of monthly salaries and the fourteenth (service premium) in the month of June 2017. Minimum salary \$ 3,088 lempiras, which is within the minimum wage defined by Honduran legislation.</p> <p>FINCA LAS PALOMERAS: It shows evidence of the workers, who do not have a work contract because it is a family economy. Payroll forms are evidenced by external personnel who are canceled per day (L225 per day).</p> <p>FINCA LOS MONOS: Evidence is given for biweekly payments of salaries and payment of the fourteenth and Christmas bonus of 2016.</p> <p>FINCA INPALMA: Evidence of social benefits (fourteenth, bonus and proportional holidays) of the worker Yuli Marilu Diaz Diaz, fruit collector.</p> <p>FINCA LIMONCITO: Evidence of settlement of the contract with the legal social benefits of the worker OLVIN OVET DIAZ of 01-01-2016 / 12-31-2016 canceled on 12-30-2016.</p> <p>6.5.3. FINCA LOS MONOS: There is a house where a worker lives with his wife, the house does not have water or energy, however, the water is taken from another farm in carts or tractors to guarantee access to it.</p> <p>FINCA LIMONCITO: On the farm live 4 workers with their families in housing with adequate conditions, the water for consumption is brought by the Administrator of the farm in drums of the municipality of Trujillo.</p> <p>6.5.4. The implementation by ACEYDESA of 8 orchards in different zones is demonstrated, implemented as of March 20, 2017, together with the surrounding communities, the INFOP (National Vocational Training Institute of Honduras) and ACEYDESA (through the environmental area). The fruit of</p>

		<p>these orchards is destined to the communities (which includes workers who are part of the communities and their families).</p> <p>FINCA LIMONCITO: The company assigned the workers an area for planting pancoger crops for consumption by residents on the farm. Banana and banana plantations are evident.</p>
ASA2	6.6	<p>6.6.1. There is evidence of the RSPO General Policies of ACEYDESA and Associated Plantations, which includes the freedom of association policy. This document is published through banners both ACEYDESA and its Associated Plantations.</p> <p>FINCA LIMONCITO: Socialization of the RSPO's general policies was shown on 03-04-2017 to all the workers of the farm (12 in total).</p> <p>FINCA LOS MONOS: Socialization of the General Policies of RSPO is evidenced during the days 21 and 23 of March of 2017 to the 9 workers.</p> <p>6.6.2 The organizations do not have a Workers' Union, however, there are meetings with the representatives of the workers of COMHISIC.</p>
ASA2	6.7	<p>6.7.1 It is evident that both in ACEYDESA and its associated plantations, it has been defined as a minimum age requirement to enter to work for 18 years. During the verification in the field and the extraction plant, there was no evidence of minors working.</p> <p>It is evidenced in the folders of the workers photocopy of the identity document that proves their age of majority.</p>
ASA2	6.8	<p>6.8.1. The document RSPO General Policies of ACEYDESA and Associated Plantations is evidenced, which includes the Policy of Equality of Rights and Opportunities to include people without discrimination of race, origin, nationality, sex, sexual preference, age or religion and defining criteria for linking the requirements and conditions of the jobs.</p> <p>This document is published and available to the public, both in ACEYDESA and its associated plantations through banners.</p> <p>6.8.2 There is evidence of the RSPO General Policies of ACEYDESA and Associated Plantations, which includes the Equal Rights and Opportunities Policy to include people without discrimination of race, origin, nationality, sex, sexual preference, age or religion and defining the requirements and conditions of the jobs as a criterion for linking.</p> <p>There is evidence of the hiring of both men and women workers belonging to local communities.</p> <p>Within the interviews conducted with the interested parties, no complaints against the Organizations related to discrimination are evident.</p> <p>6.8.3. There is evidence of the RSPO General Policies of ACEYDESA and Associated Plantations, which includes the Equality of Rights and Opportunities Policy, basing its recruitment, selection and hiring processes in the promotion of professional competencies and performance evaluation. This document is published through banners in ACEYDESA and its associated plantations.</p> <p>It was evident through interviews with the workers that the selection, hiring and promotion processes are carried out according to the experience and ability of the candidates.</p>
ASA2	6.9	<p>6.9.1 (M) Evidence document RSPO General Policies of ACEYDESA and</p>

		<p>Associated Plantations in which the Prevention of Sexual Harassment at Work Policy is included. This document is published through banners in ACEYDESA and its associated plantations.</p> <p>FINCA LIMONCITO: The socialization of the policies is shown on April 3, 2017 to all the workers of the farm (12 in total).</p> <p>FINCA INPALMA: Training given to all workers, in general policies of RSPO, on 02-March-2015 and 12-June-2017 in which the policy of sexual harassment and gender committee is included</p> <p>6.9.2. It is evidenced document RSPO General Policies of ACEYDESA and Associated Plantations in which the Policy of Reproductive Rights and Policy of Pregnant Women is included. This document is published through banners in ACEYDESA and its associated plantations.</p> <p>FINCA LIMONCITO: The socialization of the policies is shown on April 3, 2017 to all the workers of the farm (12 in total).</p> <p>FINCA INPALMA: Training given to all workers, in general policies of RSPO, on 02-March-2015 and 12-June-2017 in which the policy of Reproductive Rights and Policy of Pregnant Women is included.</p> <p>6.9.3. The Attention to Complaints, Claims, Queries and Suggestions procedure PQR-RRHH-04 dated July 2016 is evidenced, which applies both to Extractor Plant and Associated Plantations. In the procedure, the mailbox is defined as a means to guarantee the anonymity of the complainants. The mechanisms for registering emails, suggestion box, personally and via telephone, meetings with the social leader of ACEYDESA are defined in the procedure.</p> <p>ACEYDESA has a gender committee with representatives from all areas, who is responsible for responding promptly to complaints and claims related to sexual harassment at work. The act of incorporation of the gender committee dated March 22, 2017, which is made up of 7 plantation workers, is validated at Finca INPALMA.</p> <p>As stated by the workers interviewed, to date there have been no reports or reports of sexual harassment at work.</p>
<p>ASA2</p>	<p>6.10</p>	<p>6.10.1. The price is stable at the level of palm oil industry in Honduras, a monthly meeting is held to establish the price of the fruit among the representatives of the guild. The publication is made through the bulletin boards and payment bank located at the ACEYDESA facilities.</p> <p>6.10.2. The explanation of the pricing mechanism for suppliers is done through meetings between representatives of ACEYDESA and the supplier of fruit or through communications sent to suppliers. There is evidence of communication given to the producers on June 2, 2017 where the price of the month of May 2017 and the price of the bonus per ton of fruit are reported.</p> <p>6.10.3. Private contracts of purchase and sale of African palm fruit between ACEYDESA and its fruit suppliers are evidenced, which is signed by the parties. The contract between ACEYDESA and Mr. Jose Rosario Bonano dated September 19, 2013, signed by the parties, is validated.</p> <p>6.10.4. According to the contract of sale of African palm fruit signed between ACEYDESA and its fruit suppliers, the payment is made immediately after the delivery of the fruit or the next day (if the delivery is after the 5 pm) through the Bank located at the ACEYDESA facilities. The partners of the company are</p>

		canceled weekly on Tuesdays.
ASA2	6.11	<p>6.11.1. ACEYDESA manages contributions to communities through the social area, who is responsible for channeling all requests and responding to them. However, the greatest contributions to local development are made through the social mitigation plan and its macro objectives:</p> <ol style="list-style-type: none"> 1. Prevention of diseases of the communities of influence of the partner plantations of ACEYDESA 2. Expansion of the number of communities in ACEYDESA's areas of influence that benefit from Corporate Social Responsibility. 3. Create basic knowledge on environmental and social issues with the communities in the area of influence. <p>FINCA LOS MONOS: Evidence of community requests and their responses are evident (in their entirety they are requests for soccer field chapia), which were given in a positive way.</p> <p>FINCA INPALMA: Contributions are evidenced to the villages surrounding the plantation, which have been in response to requests from the schools and representatives of the communities. Educational Center Application "Lidia Girón de Perez" dated September 1, 2017, response September 9, 2017 with cash for the celebration of the day of the child.</p> <p>6.11.2. Through the agronomic area, the needs and support of small palm producers are met. Training given to small producers of ASPA (Association of Small Producers) on 13-06-2017 on subjects such as Social Responsibility and Plant Health is evident.</p>
ASA2	6.12	<p>6.12.1. (M) It was evidenced, through interviews with the communities and workers of both ACEYDESA and its associated plantations visited, that no form of forced labor or trafficking is used, additionally RSME General Policies document of ACEYDESA and Associated Plantations was evidenced, which includes the Prohibition of forced labor or trafficking in persons policy. The socialization of the policies to all the staff is validated on the Limoncito farm on April 3, 2017.</p> <p>6.12.2. There is no evidence of any substitution of contracts neither on the farms visited nor in the ACEYDESA Organization.</p> <p>6.12.3. (M) There was no evidence of ACEYDESA nor in the associated farms visits linking migrant or temporary personnel.</p>
ASA2	6.13	<p>6.13.1 (M) The document general policies RSPO - ACEYDESA and associated Plantations in which the Human Rights policy is included is evident. It is evidenced in the Limoncito farm the socialization of the general policies to all the staff on 03-04-2017, it is also evidenced in the Los Monos farm, the Constancy of Knowledge of General Policies form in the folder of each worker, the folder of Mr. Jose Cipriano Alvarez dated August 16, 2017, which shows the socialization of the human rights policy.</p>
Principle 7: Responsible Development of New Plantings		
Criterion by Audit	Summary	Not applicable to this client. // Developments of new plantings are not evidenced in certified supply base.
ASA2	7.1	<p>7.1. The company has new plantations planted after 2010, however because it was not a RSPO member at the time of planting, a Compensation & Remediation Procedure has been carried out and is being processed by the RSPO.</p> <p>There is evidence of a Socio-Environmental Impact Study prepared by an independent entity (NES Nature) carried out through a participatory</p>

		methodology with local communities and taking into account the activities of the new palm plantations that generate a socio-environmental impact.
ASA2	7.2	7.2. The company has new plantations planted after 2010, however because it was not a RSPO member at the time of planting, a Compensation & Remediation Procedure has been carried out and is being processed by the RSPO. The company has the topographic and soil studies of the New Plantations.
ASA2	7.3	7.3. The company did not carry out an evaluation of the Areas of High Conservation Value prior to the establishment of the New plantations after 2010, therefore, a Compensation & Remediation Procedure has been completed and is being processed by the RSPO. In the study of Land Use Change submitted to the RSPO, the compensation responsibility is established, therefore the Aceydesa company must implement a compensation plan accepted by RSPO to comply with this requirement
ASA2	7.4	7.4. The company has new plantations planted after 2010, however because it was not a RSPO member at the time of planting, a Compensation & Remediation Procedure has been carried out and is being processed by the RSPO. The identification maps of the fragile soils are prepared by the company's GIS personnel; on the other hand, the management of the same is done based on the specifications made by the agronomic coordinators.
ASA2	7.5	7.5. The company has new plantations planted after the year 2010, however did not perform an FPIC prior to planting. Because he was not a RSPO member at the time of planting, a Compensation & Remediation Procedure has been completed and is being processed by the RSPO. The Socio-environmental Impact Study evidences the talking maps and the participatory cartography prepared in conjunction with the local communities where the use of the territory where the New Aceydesa Plantations are located is established.
ASA2	7.6	7.6. The company has new plantations planted after the year 2010, however did not perform an FPIC prior to planting. Because he was not a RSPO member at the time of planting, a Compensation & Remediation Procedure has been completed and is being processed by the RSPO. In the Socio-environmental Impact Study, talking maps and participatory mapping developed in conjunction with local communities where the use of the territory where the New Aceydesa Plantations are located are evident
ASA2	7.7	7.7. The company has new plantations planted after the year 2010, however did not perform an FPIC prior to planting. Because he was not a RSPO member at the time of planting, a Compensation & Remediation Procedure has been completed and is being processed by the RSPO. In the Socio-environmental Impact Study, talking maps and participatory mapping developed in conjunction with local communities where the use of the territory where the New Aceydesa Plantations are located are evident.
ASA2	7.8	

		<p>7.8. The company has new plantations planted after 2010, however it did not carry out a study to identify the High Carbon Reserves or sinks (Stocs) HCS prior to sowing.</p> <p>Because he was not a RSPO member at the time of planting, a Compensation & Remediation Procedure has been completed and is being processed by the RSPO.</p>
Principle 8: Commitment to Continuous Improvement in Key Areas of Activity		
Criterion by Audit	Summary	<p>All the operating units are regularly monitoring and review their activities and develop and implement action plans that allow demonstrable continual improvement in key operations such as in minimizing use of certain pesticides, environmental impacts, maximizing recycling and minimizing waste or by-products generation, pollution prevention plans.</p> <p>Both mill and estates has sufficient records and documents to justify the achievements.</p>
ASA2	8.1	<p>All the operating units are regularly monitoring and review their activities and develop and implement action plans that allow demonstrable continual improvement in key operations such as environmental impacts, maximizing recycling and minimizing waste or by-products generation, pollution prevention plans.</p> <p>Plan for Continuous Improvement: ACEYDESA Documented in an Excel file: Indicators Items that include: Sustainability Policy, Process, Objectives, Indicator's Name, Indicator Formula, Goal and Measurement Frequency.</p> <p>Item Indicator Record includes: Indicator, Goal and Monthly Percentage Item Monthly Consolidation of Indicator Compliance includes: Indicator Name, Process/Sub-process, Compliance status (yes/no) and Observations</p> <p>The Plan for continuous improvement includes the structural aspects of the Act and those specified in the guide.</p> <p>There is evidence of a Plan for Continuous Improvement, that includes the Environmental and Social Management Plan with the following programs:</p> <ul style="list-style-type: none"> • Efficient Energy Use • Efficient water use and water saving Program • Integrated Solid Waste Management Program • Particulate Material Reduction • Project for the Conservation of Biodiversity in the palm oil crops areas. <p>There is evidence of follow-ups for indicators:</p> <ul style="list-style-type: none"> • Kilowatts (consumed energy) / tonnes of Fresh Fruit Bunch. • Cubic meters per tonnes of Fresh Fruit Bunch. • Fossil Fuel gallons / ton of Fresh Fruit Bunch • Kilowatt hours of renewable energy generated and consumed (CHP) • Productivity per hectare. <p>In the Agronomy area is evident the policy and the monitoring of reduction of the use pesticides and herbicides with category 1a and 1b. There is also evidence of the especial management of the areas where the soil presents sandy strips and therefore organic material is applied to improve its structure and chemical conditions.</p>

4.3 Non-conformity Raised During this Audit and Any from the Previous Year, if applicable

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

- 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 60 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.

4.3.2 Non-Conformity Identified during the last ASA, not applicable for MA

The following NC's were raised during the last audit and the status was reviewed as indicated below.

NC number:	2016-01
Client name:	Aceites y Derivados S.A. – Aceydesa
Date raised:	10-09-16
Major or Minor:	Minor
Raised by:	Mr. Merclin Isaac López

Aspect of standard:

5.3.3 A waste management and disposal plan to avoid or reduce pollution shall be documented and implemented.

Evidence of non-conformity:

The organization has a procedures for the management and disposal of solid waste . For POM: PMC -ATA -12 September 2014 and for Crops: PSGI - GCA -12 procedure. September 2016. And for Registration generation is the format FRD- 2016 ATA -29.

However, unmanaged wastes in the areas around the collection centers in the POM were found as well a inconsistencies in the register rows of the dispatch and reception of wastes from oil palm plantations to POM was evident.

Root cause analysis :

There is no commitment on the part of the Aceydesa team to correctly track the waste from the farms, because of insufficient information and communication and training with technical team.

Corrective and preventive actions

Elaboration of a register to carry out better traceability of waste in relation to agrochemical products delivered to the warehouse

Meeting with the technical team of Aceydesa, to define the waste that will be sent from plantations to the collection center, as well as define strategy for the correct management.

Hold a meeting with the farm managers to present the N / C report, and take pertinent actions on the finding found.

Relocation of collection center to extraction plant, to bring better management control.

Evidences :

Training list of the attendance for the training of handling waste was checked during the visit of 2017 .

Also it was observed the commitment as a place for managing waste was organized and safe.

, pictures and the information given during the visit.

, pictures and the information given during the visit.

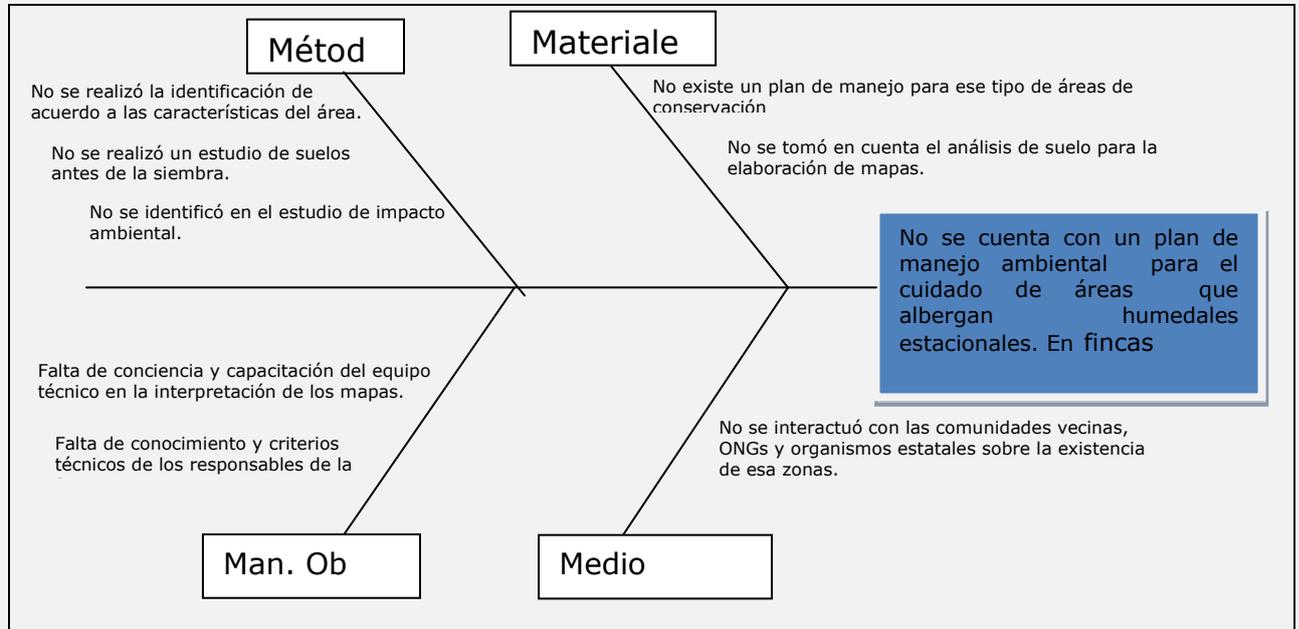
This has been closed

Auditor Signature		Date	16/09/2017
-------------------	---	------	------------

4.3.1 Non-Conformities Identified during this Audit			
The following NC's were raised for this audit.			
NC number:	2017-1		
Client name:	Aceites y Derivados S.A. – Aceydesa		
Date raised:	16/09/2017		
Major or Minor:	Major	Site :	Km 348 – Carretera al Batallón Xatruch. Los Leones, Trujillo, Colón, Honduras
Raised by:	Oscar Javier Lugo Ramos	Deadline :	15/11/2017
Aspect of standard:			
4.4.2 Protection of water courses and wetlands, including maintaining and restoring appropriate riparian and other buffer zones (refer to national best practice and national guidelines) shall be demonstrated.			
Evidence of non-conformity:			
4.4.2 NC (M). Supplier companies have signaled river banks and protected places close to the rivers considering the protection of biomass application, mechanical herb control. During the tours through the Hicotea farm and Los Monos farm, the presence of flood zones adjacent to rivers, streams and / or wetlands were evidenced, however, at the time of the audit it is not evident that these areas have received adequate environmental and agronomic management under appropriate technical procedures that promote proper maintenance, recovery and / or remediation of these areas that harbor seasonal wetlands, small remnants of Mangroves and / or Secondary Tropical Forests.			

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

Lack of monitoring program and external training for a trained and knowledgeable person related to management and monitoring programs upon on forest , humid places and tropical vegetation conservation.



Corrective/Preventive Actions: (To be filled by Auditee)

- Identification and measurement of conservation areas.
- 2- Preparation of the management plan.
- 3- Socialization, implementation and monitoring of the management plan.

Evidence of Conformity:

- 1- Management plan for the farm Limoncito and Monos.
- 2- Proof- Validation of the plans by ICF (Forest Conservation Institute).
- 3- Limoncito farm maps and monkeys with identification of conservation areas.

Members of the Team	
Nombre.	Departamento.
Sergio Milla	Técnico Ambiental
Alexander Barahona	Coordinador Ambiental
Martha Aguilera	Coordinadores SGI
Joel Cacho	Coordinadores SGI

Review of evidences submitted to CUC:

The review has been done with the evidences the client has sent.

Conclusion by CUC:

This NC can be closed as the evidence sent by the client are sufficient to close this NC

NC Status: Yes <input checked="" type="checkbox"/> (CLOSED) No <input type="checkbox"/> (OPEN)		
ON SITE VERIFICATION REQUIRED Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
Lead	Assessor	Date: 09/11/2017
		
si	gnature:	

NC number:	2017-2		
Client name:	Aceites y Derivados S.A. – Aceydesa		
Date raised:	16/09/2017		
Major or Minor:	Mayor	Site :	Km 348 – Carretera al Batallón Xatruch. Los Leones, Trujillo, Colón, Honduras
Raised by:	Oscar Javier Lugo Ramos	Deadline :	15/11/2017

Aspect of standard:

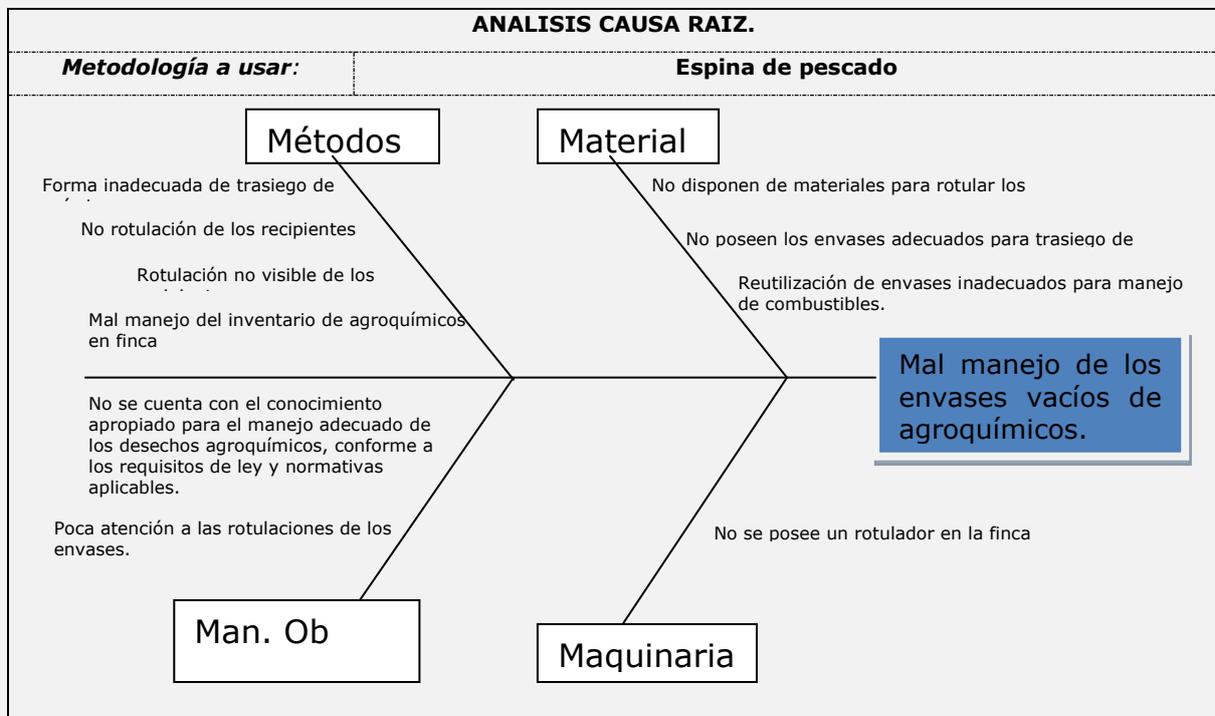
4.6.6 Storage of all pesticides shall be according to recognized best practices. All pesticide containers shall be properly disposed of and not used for other purposes (see criterion 5.3).

Evidence of non-conformity:

Finca Inpalma: On the INPALMA farm Although a correct storage of the pesticide containers in the warehouse was observed, it was possible to demonstrate the reuse of empty containers of agrochemicals for transport of mixture, washing area of uniforms and sewage collection of spills.

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

Lack of proper interpretation of national laws and applicable standard points dealing with the proper handling of agrochemical packaging. Wrong practices of the management of containers .



<p>Corrective/Preventive Actions: (To be filled by Auditee)</p> <p>1- Removing containers from farms and send them to the ACEYDESA collection center. 2- Training on the use of agrochemical management. 3- Use of labelled containers for the transfer of product.</p> <p>Preventive actions:</p> <ul style="list-style-type: none"> • To notify the owners and managers of the plantations about non-reuse of agrochemical containers used in plantations • Training of technical personnel on national legislation applicable to plantations and extractor. • Frequent training on the management of agrochemical waste and standard points for farm personnel. • Monitoring by the technical team of ACEYDESA in management and traceability of the waste generated in the plantations. 	
<p>Evidence of Conformity:</p> <p>1- Attached minutes of training in agrochemical management. 2- Attendance list of the participants. 3-Proof of sending and receiving waste to the collection center. 4_ Proof of the recolector .</p>	
<p>Review of evidences submitted to CUC:</p> <p>1- Attached minutes of training in agrochemical management. 2- Attendance list of the participants. 3-Proof of sending and receiving waste to the collection center. 4_ Proof of the recolector .</p>	
<p>Conclusion by CUC:</p> <p>This NC can be closed because there is sufficient evidence of the correct management of containers</p>	
<p>NC Status: Yes <input checked="" type="checkbox"/> (CLOSED) No <input type="checkbox"/> (OPEN)</p> <p>ON SITE VERIFICATION REQUIRED Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p>	
<p>Lead</p> 	<p>Assessor</p>
<p>signature:</p>	<p>Date: 09/11/2017</p>

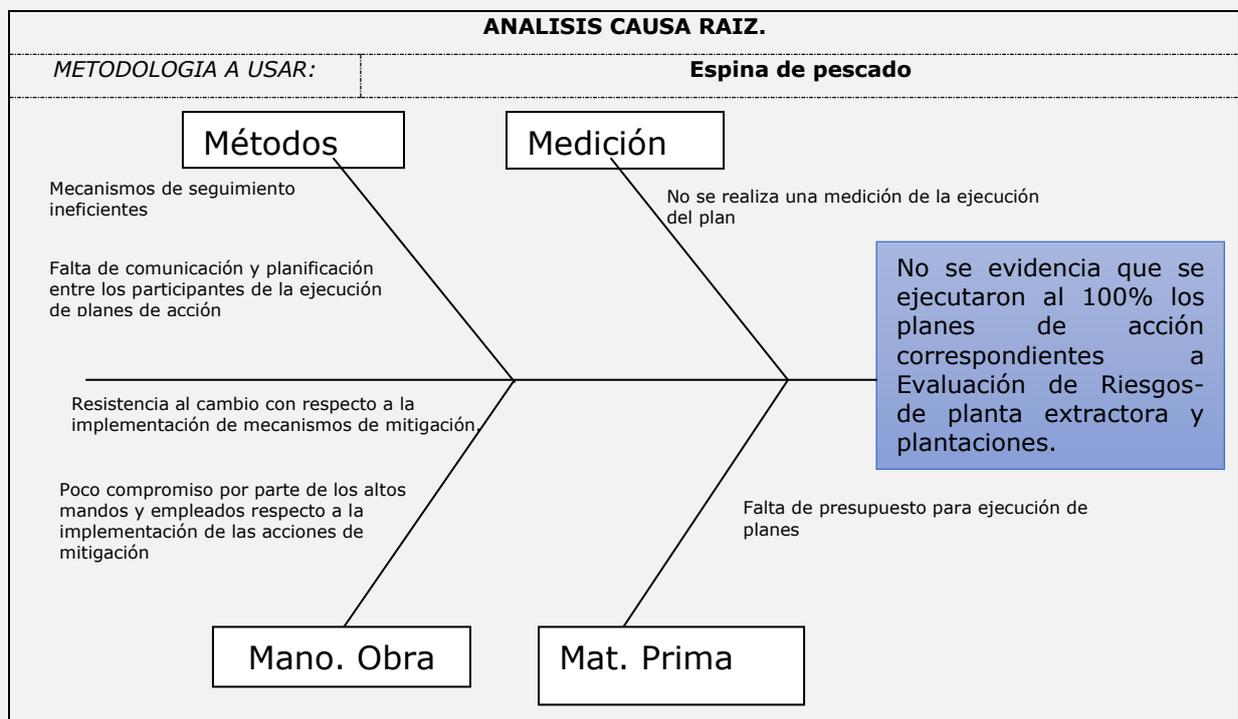
NC number:	2017-3		
Client name:	Aceites y Derivados S.A. – Aceydesa		
Date raised:	16/09/2017		
Major or Minor:	Major	Site :	Km 348 – Carretera al Batallón Xatruch. Los Leones, Trujillo, Colón, Honduras
Raised by:	Oscar Javier Lugo Ramos	Deadline :	15/11/2017
<p>Aspect of standard:</p> <p>4.7.2. All operations where health and safety is an issue shall be risk assessed, and procedures and actions shall be documented and implemented to address the identified issues. All precautions attached to products shall be properly observed and applied to the workers.</p>			

Evidence of non-conformity:

It is confirmed the document of document Risk Analysis in Planta extractora y Plantaciones dated in June 2017 also a document with action plan and Risk assessment from the Planta Aceydesa dated June 201. Here all job risks are described including their job description however, there is no evidence of implementation of those actions for example the position of the person who does the Sterilization where the use of "Aluminized Suit" and the position "Secretary are not described at Boca de Coco, additionally, they have not identified the risks of all the jobs, for example position Cargo Sender and Mechanical Chapeo (with scythe) in the INPALMAfarm.

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

Lack of identification, monitoring, execution and socialization of action plans for risk assessment of farms and extractive plants.



Corrective/Preventive Actions: (To be filled by Auditee)

- Identification and valuation of new jobs (management of trimmer)
- Elaboration of the action plans for the mitigation of identified risks • Socialization of the action plans on the risks to which they are exposed in the work area.
- Supply of the EPP, in the corresponding areas of the extractor plant and farms.

Preventive actions:

- Creation of a percentage indicator of follow-up to the implementation of the risk mitigation plan.
- Elaboration of a monitoring schedule of the activities described in the Plan of Action • Decrease of the frequency in the updating of the risk assessment, to avoid the ignorance of the changes that arise in the plantations related to These of work
- Define maximums and minimums of EPP stock that must be available on farms
- Awareness of farm and plant personnel on the use and non-use of the EPP, and implementation of mitigation actions.

<p>Evidence of Conformity:</p> <p>1- List of employee orientation training assistance. 2- Socialization list of risk matrix. 3- Follow-up matrix for compliance with action plans. 4- Proof of purchase and supply of PPE from farms and extractors. 5- Evidence of training provided in waste management of farms.</p>								
<p>Review of evidences submitted to CUC:</p> <p>1- List of employee orientation training assistance. 2- Socialization list of risk matrix. 3- Follow-up matrix for compliance with action plans. 4- Proof of purchase and supply of PPE from farms and extractors. 5- Evidence of training provided in waste management of farms.</p>								
<p>Conclusion by CUC:</p> <p>This NC can be closed because the evidence related to safety are sufficient.</p>								
<p>NC Status: Yes <input checked="" type="checkbox"/> (CLOSED) No <input type="checkbox"/> (OPEN) ON SITE VERIFICATION REQUIRED Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p>								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Lead</td> <td style="width: 25%;">Assessor</td> <td style="width: 25%;">signature:</td> <td style="width: 25%;">Date: 09/11/2017</td> </tr> <tr> <td colspan="3" style="text-align: center;">  </td> <td></td> </tr> </table>	Lead	Assessor	signature:	Date: 09/11/2017				
Lead	Assessor	signature:	Date: 09/11/2017					
								

NC number:	2017-4		
Client name:	Aceites y Derivados S.A. – Aceydesa		
Date raised:	16/09/2017		
Major or Minor:	Minor	Site :	Km 348 – Carretera al Batallón Xatruch. Los Leones, Trujillo, Colón, Honduras
Raised by:	Oscar Javier Lugo Ramos	Deadline :	15/09/2017
<p>Aspect of standard:</p> <p>5.2.4 Where a management plan has been created there shall be ongoing monitoring:</p> <ul style="list-style-type: none"> ▪ The status of HCV and RTE species that are affected by plantation or mill operations shall be documented and reported; ▪ Outcomes of monitoring shall be fed back into the management plan. 			
<p>Evidence of non-conformity:</p> <p>The organization has advanced tasks of monitoring the species of fauna and flora present in the Aceydesa plantations (Registry of Conservation Areas within the farm FP-CAM-03), the common names of the species of fauna observed in the farms are indicated , the date, place of sighting as well as a count of the species of flora characteristic of the Honduran Caribbean.</p> <p>However, there is no evidence of a study based on ecological indicators of distribution, abundance, etc. based on tangible and / or measurable indicators that allow establishing the areas where conservation work will be carried out to allow feedback on the results of monitoring the fauna to the management plans of the established HCVs. These areas are the surroundings , it is an zone of the influenced not direct . This mean</p>			

that in the plantation are not HCV , however in the sourrounding	
Lead Assessor signature:	
	
Date:	
06/09/2017	
Root Cause Analysis and extent: (To be filled by Auditee)	
Corrective/Preventive Actions: (To be filled by Auditee)	
Evidence of Conformity:	
Review of evidences submitted to CUC:	
Conclusion by CUC:	
NC Status: Yes <input type="checkbox"/> (CLOSED) No <input type="checkbox"/> (OPEN)	
ON SITE VERIFICATION REQUIRED Yes <input type="checkbox"/> No <input type="checkbox"/>	
Lead Assessor signature:	Date:

4.3.3 Observations Raised During this Audit

Client name:	NA
Date raised:	NA
Raised by:	
Assessors Signature	Date

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
1 – Commitment to transparency	During the meeting and interviews conducted, there were no complaints Stakeholders Consistency is evidenced by interested parties.	---
2 - Compliance with applicable laws and regulations	During the meeting and interviews conducted, were no complaints Stakeholders. Consistency is evidenced by interested parties.	---
3 - Commitment to long-term economic and financial viability	During the meeting and interviews conducted, t were no complaints Stakeholders Consistency is evidenced by interested parties.	---
4 - Use of appropriate	During the meeting and	---

best practices by growers and millers	interviews conducted, there were no complaints Stakeholders Consistency is evidenced by interested parties.	
5 - Environmental responsibility and conservation of natural resources and biodiversity	During the meeting and interviews conducted, there were no complaints Stakeholders. Consistency is evidenced by interested parties.	---
6 – Responsible consideration of employees, and of individuals and communities affected by growers and mills	During the meeting and interviews conducted, there were no complaints Stakeholders Consistency is evidenced by interested parties.	---
7 - Responsible development of new plantngs	During the meeting and interviews conducted, there were no complaints Stakeholders. Consistency is evidenced by interested parties.	---
8 - Commitment to continuous improvement in key areas of activites	During the meeting and interviews conducted, there were no complaints Stakeholders Consistency is evidenced by interested parties.	---

PART 5: RSPO SUPPLY CHAIN CERTIFICATION

The palm mill mentioned in the scope of the audit was audited against the requirements of the following:
RSPO Supply Chain Certification Systems. November 2014
RSPO Supply Chain Certification Standard. November 2014

5.1 POM Included In The Scope Of The Audit

Name Palm Oil Mill	Mill Capacity	Location	Supply Chain Model
(POM)	MT/Hour	Address	(IP or MB)
ACEYDESA	90	Km 348 Carretera El Batallon Xatruch, Los Leones, Trujillo, Colon -Honduras	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	28396,37	5569.32	Actual volumes between to aeptember 2016 to august 2017 See also 1.6 above. Note:please provide forecasted certified volume

5.3 Summary Report Including A Brief Description Of The Scope Of Certification

Receipt RSPO certified Palm Kernel for production and sales of RSPO certified Palm Kernel Oil and Commercialization of the RSPO certified Crude Palm Oil from his own POM through model IP/SG/MB

Aceites y Derivados Sociedad Anonima (ACEYDESA) is a company dedicated to the production and marketing of products derived from oil palm, with one extraction plant palm kernel oil, a process in which the PK received of his own POM or other POMs transformed in PKO through the model IP, SG or MB.

No changes in the RSPO certified product and quality system were found during this visit.

5.4 Monthly Records of Certified and Uncertified FFB Received Since the Last Audit 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)
1	Sept 2016	11212.12	9193.82	9193.82
2	Octub 2016	14075.65	11318.66	11318.66
3	Noviemb 2016	10778.68	6453.48	6453.48
4	Diciemb 2016	6811.84	4106.49	4106.49
5	Enero 2017	6280.99	3019.73	3019.73
6	Febrero 2017	6289.13	3928.73	3928.73
7	Marzo 2017	9208.06	6984.69	6984.69
8	Abril 2017	7542.80	7892.95	7892.95
9	Mayo 2017	10363.22	12478.58	12478.58
10	Junio 2017	13496.98	17270.74	17270.74
11	Julio 2017	13381.60	20389.74	20389.74
12	Agosto 2017	13524.40	26649.16	26649.16
	TOTAL	122965.47	129686.77	129686.77

5.5 Monthly Records of Certified CPO and PK Since the Last Audit 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)
1	Sept 2016	11212.12	2650.00
2	Octub 2016	14075.65	3344.81
3	Noviemb 2016	10778.68	2561.80
4	Diciemb 2016	6811.84	1667.05
5	Enero 2017	6280.99	1410.33
6	Febrero 2017	6289.13	1375.12
7	Marzo 2017	9208.06	2034.26
8	Abril 2017	7542.80	1691.24
9	Mayo 2017	10363.22	2353.90
10	Junio 2017	13496.98	2920.83
11	Julio 2017	13381.60	3094.16
12	Agosto 2017	13524.40	3292.87
	TOTAL	122965.47	28396.37

5.6 Records of Certified CPO & PK Sold under GreenPlam to Buyers since the Last Audit, if Any In case of Main Assessment, it shall be the last 12 month figure.

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

No	Buyers Name	GreenPalm Trading No	Certified CPO (MT) Sold	Certified PK (MT) Sold
1	N/A	N/A		

5.7 Records of Certified CPO & PK Sold under UTZ eTrace to Buyers since the Last Audit, if Any

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 from the clients registered UTZ eTrace Account.

No	Buyers Name	UTZ eTrace Trading No	Certified CPO (MT) Sold	Certified PK (MT) Sold
1	PASTERNAK BAUM & CO.	TR-2697353c-2e18	2506.61	
2	PASTERNAK BAUM & CO.	TR-d6311061-eed6	2002.240	
3	PASTERNAK BAUM & CO.	TR-595eeb9f-e61a	2000.740	
4	PASTERNAK BAUM & CO.	TR-73a023b1-9743	1805.050	
5	PASTERNAK BAUM & CO.	TR-FCAFAB09-8622 /TR-6a1239fe-73d0	1006.300	666.66
6	PASTERNAK BAUM & CO.	TR-1bbcb353-bc2a	1200.750	
7	PASTERNAK BAUM & CO.	TR-E6E511a0-acff	1001.180	
8	PASTERNAK BAUM & CO.	TR-239edcab-bddf /TR-d75f7ba5-8e54	1202.55	222.77
9	PASTERNAK BAUM & CO.	TR-db868545-58bb /TR-489bc44a-98b6	1502.11	779.68
10	PASTERNAK BAUM & CO.	TR-d2eda476-2fb0 /TR-61fd825a-6825	1201.640	446.65
11	PASTERNAK BAUM & CO.	TR-bbd7837ed47d /TR-d5baea74-50ac	2502.600	577.83
12	PASTERNAK BAUM & CO.	TR-ad6e1856-cd19 /TR-ae0ed71a-8d78	2503.100	579.65

5.8 Non-Conformities Identified during this Audit

Timeline for compliance:

- All non-conformances observed during an audit shall be classified as 'major' since all requirements for Supply Chain certification have to be met before granting certification.
- For Main Assessments, all non-conformances shall be addressed satisfactorily by the operation before certification may be granted by the certification body. If non-conformances are not addressed within three (3) months of the audit, a full re-audit shall be required. The certification body shall assess the effectiveness of the corrective and/or preventive actions taken before closing out the non-conformances.
- For Annual Surveillance Assessments, non-conformances raised after the certification are serious (i.e. must be considered as a major) and the integrity of the RSPO Supply Chain Certification is at risk. A maximum of one month is to be given to the certified client to satisfactorily address the non-conformance. The certification body shall assess the effectiveness of the corrective and/or preventive actions taken. Should the nonconformance not be addressed within the one-month maximum timeframe, a suspension or withdrawal of the certificate and a full re-audit may be necessary.
- If no non-conformances are observed at an audit or when the corrective action plan has satisfactorily addressed raised non-conformance(s), the client shall be recommended for (re-) certification.

Non-were raised during this audit.

NC Number: No NCs identified

Date:	
Reference to standard:	
Standard requirement:	
Evidence of non-compliance:	

5.9 Description of the Organizational Management Systems

Including organizations, management and operational systems to ensure compliance with the RSPO Supply Chain Certification Systems and Standards as detailed above

5.10 Final Certification decision by Control Union for the RSPO SCCS Audit of the POM

Recommendations made:	Yes
Summary of non-compliances:	
Certification status of client:	<p>The POM included in the scope of this audit demonstrated full compliance with the RSPO SCCS.</p> <p>With effect from the certification date given in the RSPOPC certificate, this POM mentioned in the scope of this report is considered to be certified in accordance with the RSPO SCCS.</p>

PART 6: CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY

6.1 Date of next ASA

The provisional date for the next ASA is:	September 2018
---	----------------

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:	15/11/2018
• All minor NCs to be closed by:	Before 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:		Signature
Name:	Ana Cesiah Molina Gonzalez	
Position:	General Manager	
Date:	16/09/2017	

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:		Signature
Name:	Oscar Javier Lugo Ramos	
Position:	Lead Auditor	
Date:	16/09/2017	

6.5 Signing by the Certifier

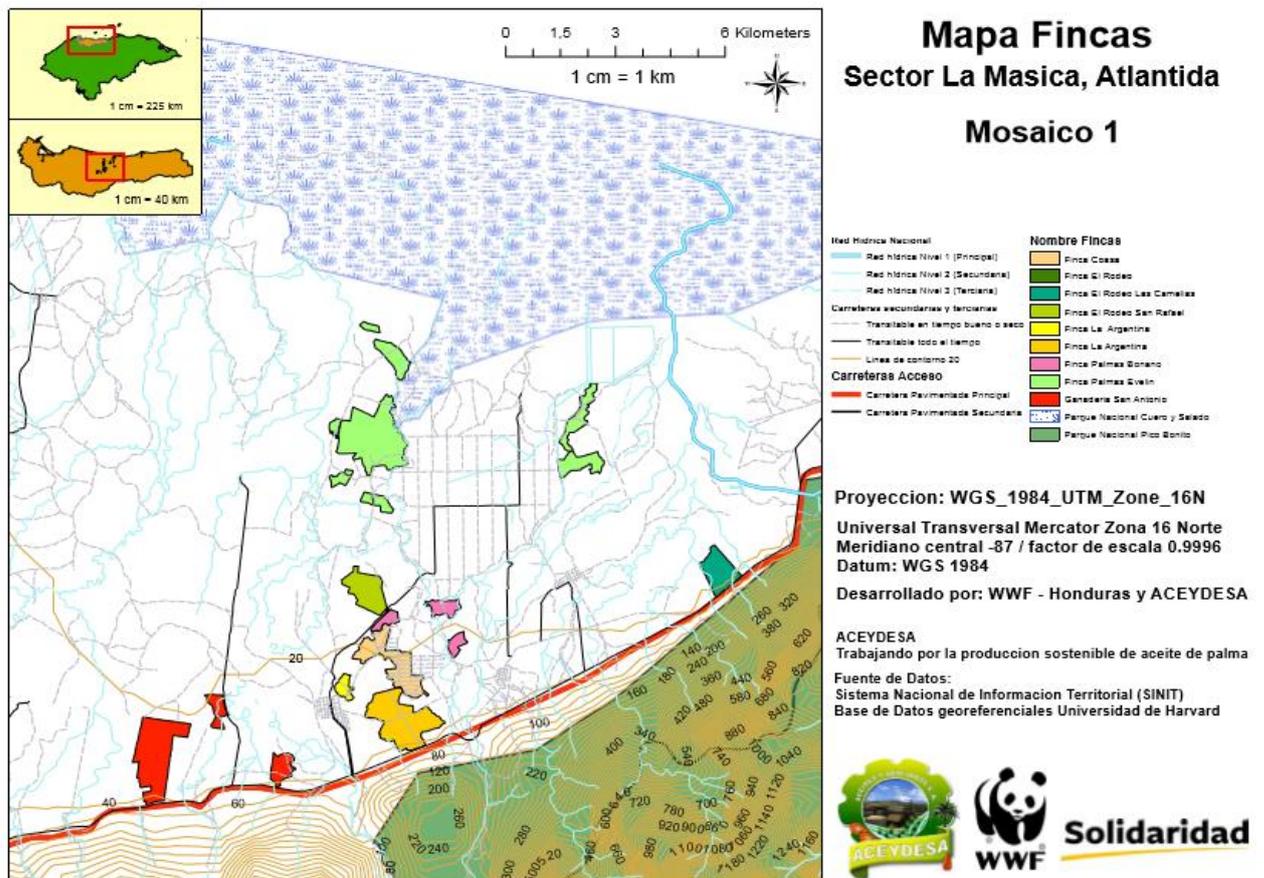
I the undersigned, being the Certifier, confirm that the information and conclusions included in this report have been prepared in good faith and that the certification decision has been based upon this information.

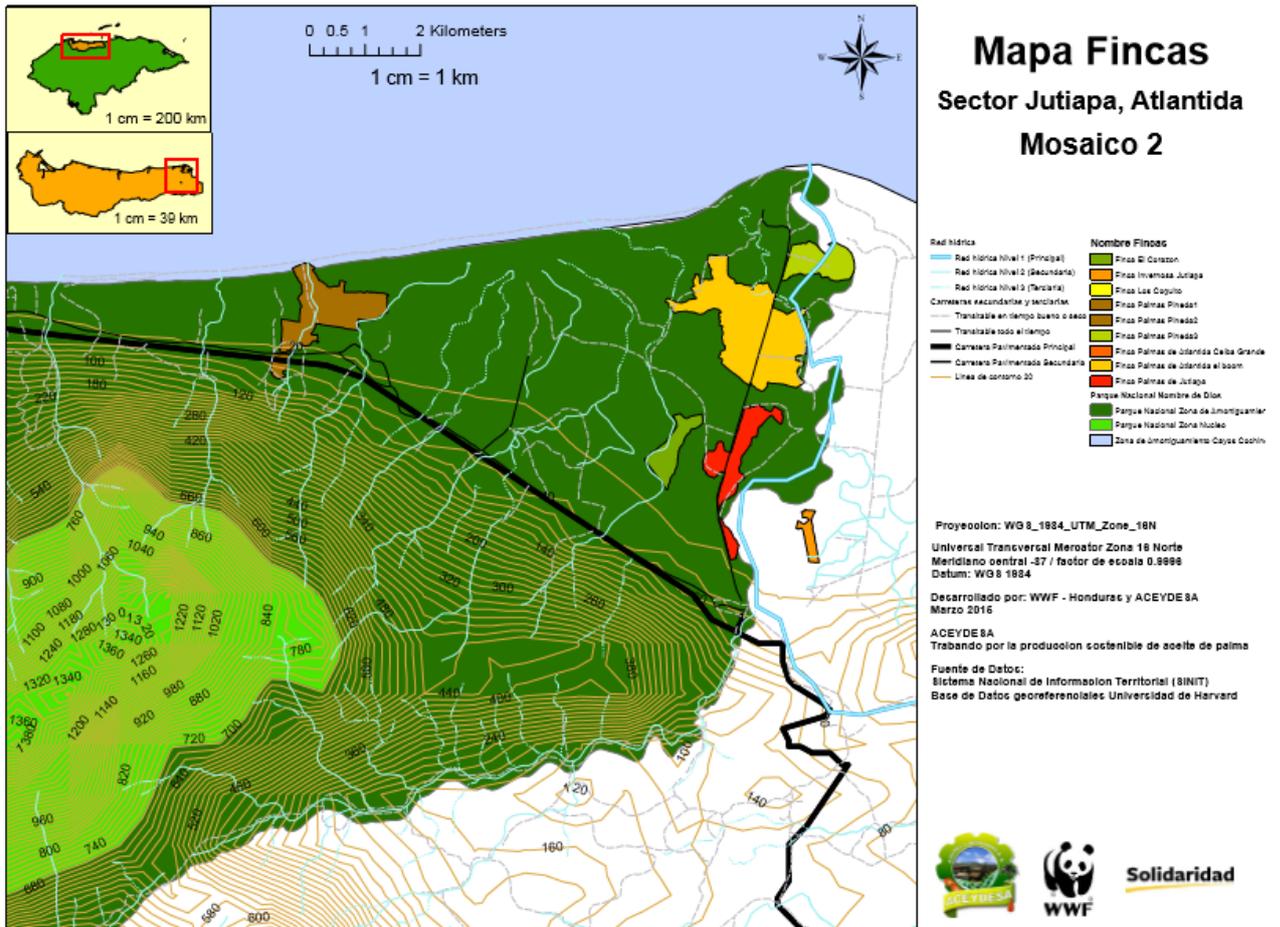
Acknowledged by:		 Signature
Name:	Gerben Stegeman	
Position:	Certifier	
Date:	03/12/2017	

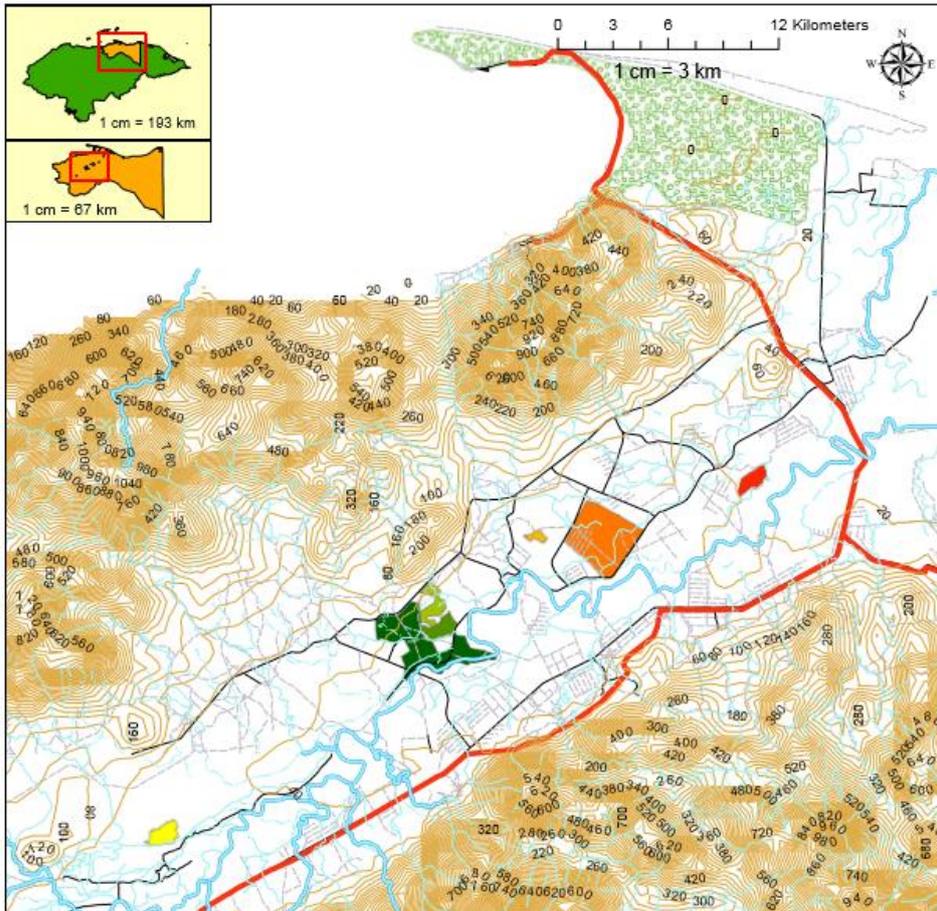
PART 7: APPENDICIES

Appendix 1: Location Map for this Certification Unit

From 1.9, the location map(s)







Mapa Fincas

Sector Margen Izquierda Colon

Mosaico 1

Leyenda

— Ranchería Nivel 1 (Principal)	■ Fincas Nivel 1
— Ranchería Nivel 2 (Secundaria)	■ Fincas Nivel 2
— Ranchería Nivel 3 (Tercera)	■ Fincas Nivel 3
— Línea de Contorno a 20 metros	■ Fincas Nivel 4
— Principal	■ Fincas Nivel 5
— Secundaria	■ Fincas Nivel 6
— Transitable en tiempo blanco o seco	■ Fincas Nivel 7
— Transitable todo el tiempo	■ Fincas Nivel 8
	■ Fincas Nivel 9
	■ Fincas Nivel 10
	■ Fincas Nivel 11
	■ Fincas Nivel 12
	■ Fincas Nivel 13
	■ Fincas Nivel 14
	■ Fincas Nivel 15
	■ Fincas Nivel 16
	■ Fincas Nivel 17
	■ Fincas Nivel 18
	■ Fincas Nivel 19
	■ Fincas Nivel 20
	■ Fincas Nivel 21
	■ Fincas Nivel 22
	■ Fincas Nivel 23
	■ Fincas Nivel 24
	■ Fincas Nivel 25
	■ Fincas Nivel 26
	■ Fincas Nivel 27
	■ Fincas Nivel 28
	■ Fincas Nivel 29
	■ Fincas Nivel 30
	■ Fincas Nivel 31
	■ Fincas Nivel 32
	■ Fincas Nivel 33
	■ Fincas Nivel 34
	■ Fincas Nivel 35
	■ Fincas Nivel 36
	■ Fincas Nivel 37
	■ Fincas Nivel 38
	■ Fincas Nivel 39
	■ Fincas Nivel 40
	■ Fincas Nivel 41
	■ Fincas Nivel 42
	■ Fincas Nivel 43
	■ Fincas Nivel 44
	■ Fincas Nivel 45
	■ Fincas Nivel 46
	■ Fincas Nivel 47
	■ Fincas Nivel 48
	■ Fincas Nivel 49
	■ Fincas Nivel 50
	■ Fincas Nivel 51
	■ Fincas Nivel 52
	■ Fincas Nivel 53
	■ Fincas Nivel 54
	■ Fincas Nivel 55
	■ Fincas Nivel 56
	■ Fincas Nivel 57
	■ Fincas Nivel 58
	■ Fincas Nivel 59
	■ Fincas Nivel 60
	■ Fincas Nivel 61
	■ Fincas Nivel 62
	■ Fincas Nivel 63
	■ Fincas Nivel 64
	■ Fincas Nivel 65
	■ Fincas Nivel 66
	■ Fincas Nivel 67
	■ Fincas Nivel 68
	■ Fincas Nivel 69
	■ Fincas Nivel 70
	■ Fincas Nivel 71
	■ Fincas Nivel 72
	■ Fincas Nivel 73
	■ Fincas Nivel 74
	■ Fincas Nivel 75
	■ Fincas Nivel 76
	■ Fincas Nivel 77
	■ Fincas Nivel 78
	■ Fincas Nivel 79
	■ Fincas Nivel 80
	■ Fincas Nivel 81
	■ Fincas Nivel 82
	■ Fincas Nivel 83
	■ Fincas Nivel 84
	■ Fincas Nivel 85
	■ Fincas Nivel 86
	■ Fincas Nivel 87
	■ Fincas Nivel 88
	■ Fincas Nivel 89
	■ Fincas Nivel 90
	■ Fincas Nivel 91
	■ Fincas Nivel 92
	■ Fincas Nivel 93
	■ Fincas Nivel 94
	■ Fincas Nivel 95
	■ Fincas Nivel 96
	■ Fincas Nivel 97
	■ Fincas Nivel 98
	■ Fincas Nivel 99
	■ Fincas Nivel 100

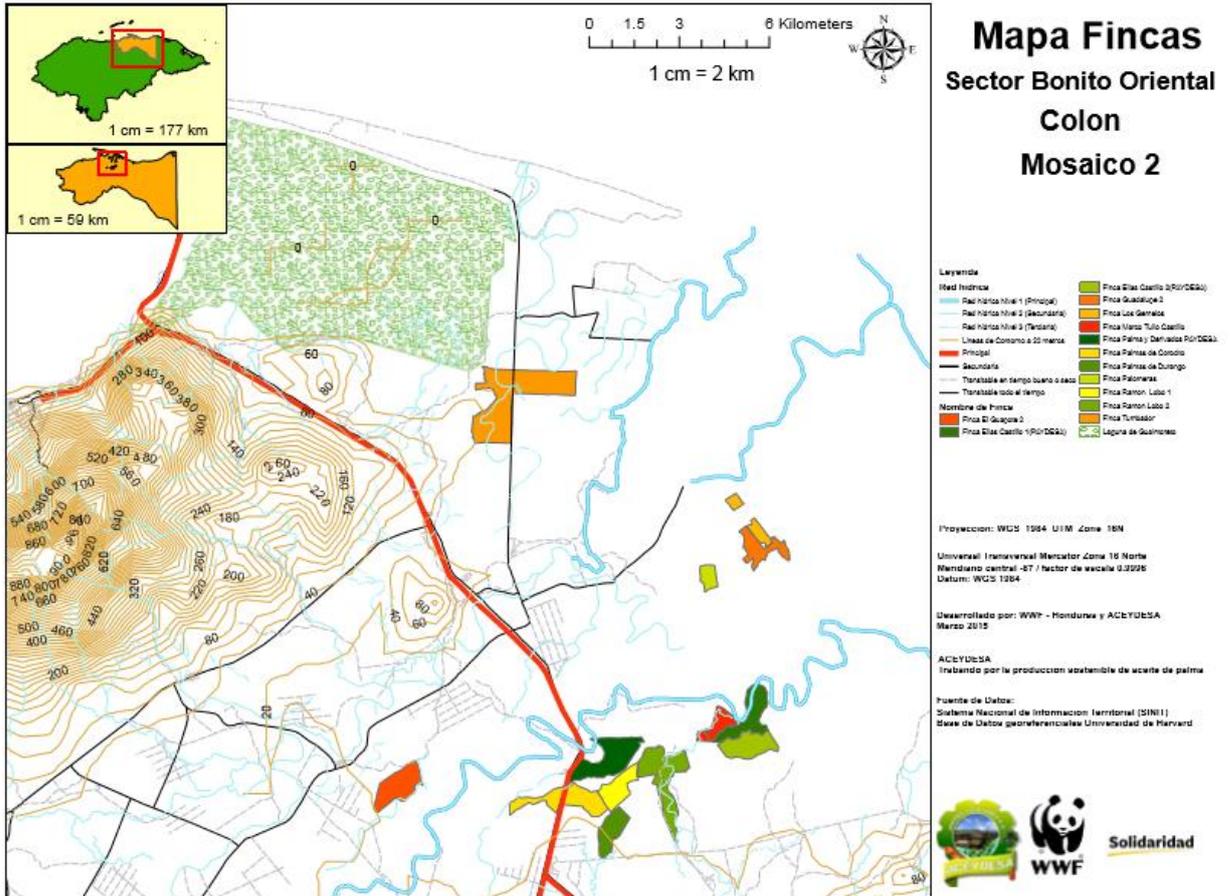
Proyección: WGS 1984 UTM Zona 18N
 Universal Transversal Marcador Zona 18 Norte
 Meridiano central -87 / factor de escala 0.32906
 Datum: WGS 1984

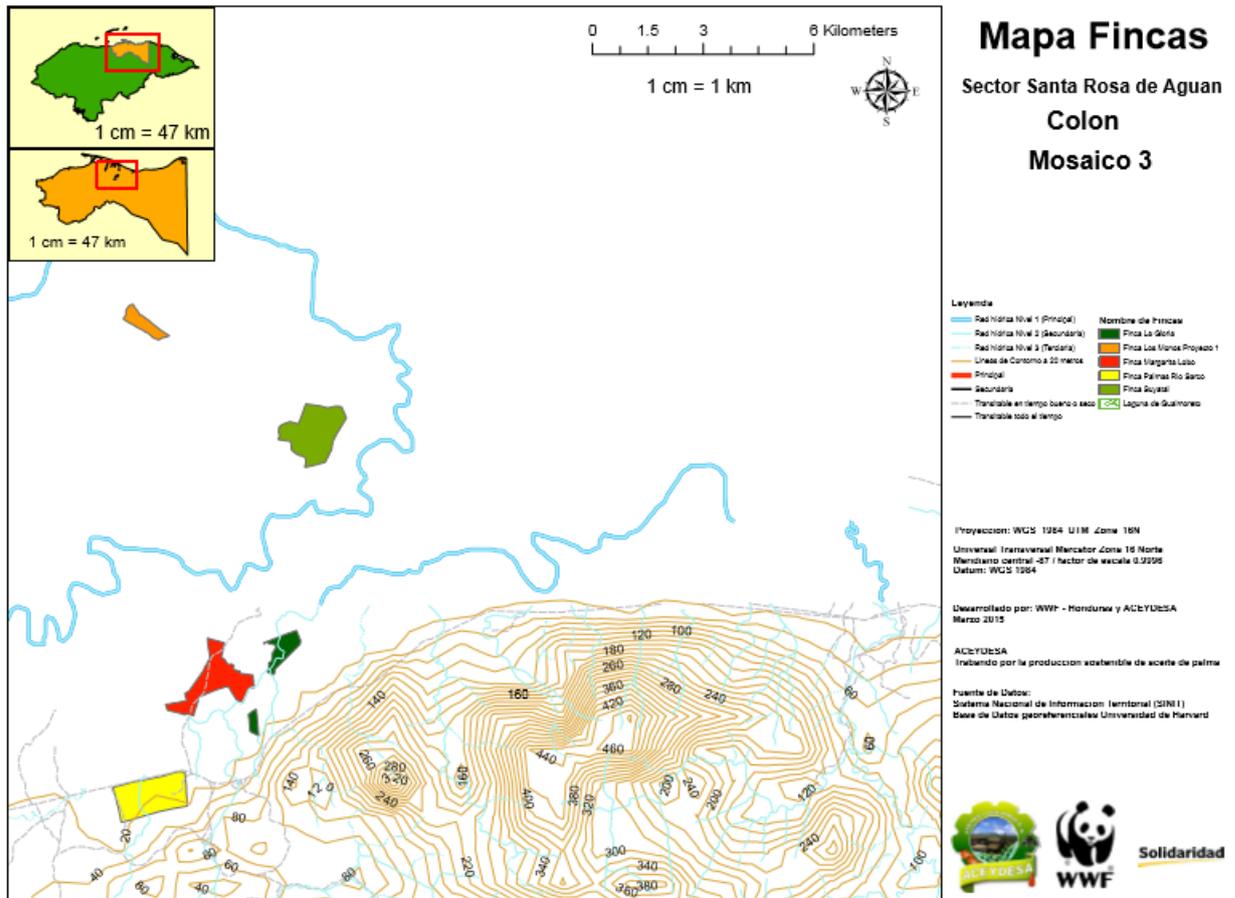
Desarrollado por: WWF - Honduras y ACYDESA
 Marzo 2015

ACYDESA
 Trabando por la producción sostenible de aceite de palma

Fuente de Datos:
 Sistema Nacional de Información Territorial (SINIT)
 Base de Datos geoespaciales Universidad de Harvard







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 / Apply November 2005 cut off for LUC / Exclude LUC Emission [Select as applicable]

All information and data below can be retrieved from the summary report generated through PalmGHG Calculator.

Summary of Net GHG Emissions

Emissions per Product	tCO ₂ e/tProduct
CPO	-1.28
PK	-1.28

Extraction	%
OER	4,08
KER	4,08

Production	t/yr
FFB processed	166517.32
CPO Produced	35968.84

Land use	ha
OP planted area	9373.04
OP planted on peat	0
Conservation (forested)	405.85
Conservation (non forested)	0
Total	9778.89

Summary of Field Emissions and Sinks

	<i>Own Crop</i>	<i>Group</i>	<i>3rd Party</i>	<i>Own Crop</i>	<i>Group</i>	<i>3rd Party</i>
tCO ₂ e	tCO ₂ e /tFFB	CO ₂ e /tFFB	tCO ₂ e /tFFB	tCO ₂ e	tCO ₂ e	tCO ₂ e
Emissions						
<i>Land Conversion</i>	0.06	0.09	0	4833.76	1646.77	0
<i>*CO₂ Emissions from Fertiliser</i>	0.04	0.07	0	3165.08	1271.04	0
<i>**N₂O Emissions</i>	0.04	0.05	0	3168.08	892.65	0
<i>Fuel Consumption</i>	0	0.01	0	307.08	131.2	0
<i>Peat Oxidation</i>	0	0	0	0	0	0
Sinks						
<i>Crop Sequestration</i>	-0.49	-0.97	0	-42402.35	-18387.74	0
<i>Conservation Sequestration</i>	-0.02	-0.02	0	-1908.82	-313.5	0
Total	-0.38	-0.78	0	-32837.17	-14759.58	6245.22

Summary of Mill Emissions and Credits

tCO ₂ e	tCo ₂ e/tFFB
Emissions	
<i>POME</i>	0.03
<i>Fuel Consumption</i>	0
<i>Grid Electricity Utilisation</i>	0
Credits	
<i>Export of Grid Electricity</i>	0
<i>Sales of PKS</i>	-0.1
<i>Sales of EFB</i>	-0.01
Total	-0.09

Palm Oil Mill Effluent (POME) Treatment

Divert to compost	0%
Divert to anaerobic digestion	100%

POME Diverted to Anaerobic Digestion:

Divert to anaerobic pond	0%
Divert to methane capture (flaring)	0%
Divert to methane capture (electricity generation)	100%

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.

Appendix 4: List of Abbreviations

BRC	British Retail Consortium
CHRA	Chemical Health Risk Assessment
CoC	Chain of Custody
CPO	Crude Palm Oil
CSR	Corporate Social Responsibility
CU	Control Union
CUC	Control Union Certifications
DOE	Department of Environment
EFB	Empty Fruit Bunch
EIA	Environment Impact Assessment
ERT	Endangered Rare or Threatened species
EU	European Union
FFB	Fresh Fruit Bunch
FSC	Forest Stewardship Council
FSC COC	Forest Stewardship Council Chain of Custody
FSC FM	Forest Stewardship Council Forest Management
GGL	Green Gold Label
GMP	Good Manufacturing Practice
GOTS	Global Organic Textile Standard
GTP	Good Trading Practice
GPS	Global Positioning System
HACCP	Hazard Analysis and Critical Control Point
HCV	High Conservation Value
HCVF	High Conservation Value Forest
IPM	Integrated Pest Management
JAS	Japanese Agricultural Standard
MDC	MDC Publishers Sdn Bhd (Company Name)
MSDS	Material Safety Data Sheet
NC	Non Conformity
OE	Organic Exchange
OSH	Occupational Safety and Health
OSHAS	Occupational Safety and Health Assessment Scheme
P&C	Principle and Criteria
PEFC	Programme for the Endorsement of Forest Certification
PK	Palm Kernel
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable on Sustainable Palm Oil
RSPO NI	Roundtable on Sustainable Palm Oil National Interpretation
SA8000	Social Accountability 8000
Sdn Bhd	Sendirian Berhad
SIA	Social Impact Assessment
SOCSO	Social Security Organisation
SOP	Standard Operating Procedure
USDA/NOP	United States Department of Agriculture – National Organic Program
MT	Metric Tonnes

WHO	World Health Organization
-----	---------------------------

Appendix 4: List of Abbreviations	
AMDAL	Analisis Mengenai Dampak Lingkungan
BOD	Biological Oxygen Demand
BRC	British Retail Consortium
CHRA	Chemical Health Risk Assessment
CoC	Chain of Custody
COD	Chemical Oxygen Demand
CPO	Crude Palm Oil
CSR	Corporate Social Responsibility
CU	Control Union
CUC	Control Union Certifications
DOE	Department of Environment
EFB	Empty Fruit Bunch
EIA	Environment Impact Assessment
ERT	Endangered Rare or Threatened species
EU	European Union
FFB	Fresh Fruit Bunch
FSC	Forest Stewardship Council
FSC COC	Forest Stewardship Council Chain of Custody
FSC FM	Forest Stewardship Council Forest Management
GGL	Green Gold Label
GMP	Good Manufacturing Practice
GOTS	Global Organic Textile Standard
GTP	Good Trading Practice
GPS	Global Positioning System
HACCP	Hazard Analysis and Critical Control Point
HCV	High Conservation Value
HCVF	High Conservation Value Forest
HGU	Hak Guna Usaha
IPM	Integrated Pest Management
JAS	Japanese Agricultural Standard
MSDS	Material Safety Data Sheet
NC	Non Conformity
OE	Organic Exchange
OER	Oil Extraction Rate. (CPO as a % of the mass of FFB).
OSH	Occupational Safety and Health
OSHAS	Occupational Safety and Health Assessment Scheme
P&C	Principle and Criteria
PEFC	<i>Programme for the Endorsement of Forest Certification</i>
PET	Polyethylene Terephthalate
PK	Palm Kernel
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RKL	Rencana Pengelolaan Lingkungan Hidup
RPL	Rencana Pemantauan Lingkungan Hidup
RSPO	Roundtable on Sustainable Palm Oil
RSPO NI	Roundtable on Sustainable Palm Oil National Interpretation
RTE	Rare, Threatened, and Endangered
SA8000	Social Accountability 8000
SEIA	Social Environmental Impact Assessment.

SIA	Social Impact Assessment
SOCISO	Social Security Organisation
SOP	Standard Operating Procedure
UKL/UPL	Upaya Pengelolaan lingkungan (UKL) / Upaya Pemantauan Lingkungan (UPL)
USDA/NOP	United States Department of Agriculture – National Organic Program
MT	Metric Tonnes
WHO	World Health Organization

Appendix 5: List of stakeholders

Delete when publishing the public summary

<p>Company name : ACEITES YDERIVADOS S. A.</p> <p>Contact : Joel Eduardo Cacho</p> <p>Date of submission : September 06 2017</p>	with some legal mandate over the evaluation scope	of Indigenous Peoples in the environs of the plantation to be evaluated	es (including displaced communities, if any)	rkers' (including migrant workers)		are active in respect of social or environmental aspects of plantation management at the local level	NGOs that are active in respect of social or environmental aspects of plantation management at the national level, or at the sub-national level	Others
<p>Kindly forward the details of stakeholders who are associated and affected by your plantation management operation within a week of the receipt of this plan for CU to commence the independent public consultation</p>								

Stakeholder NAME - organisation or individual	Contact Name	E-mail address	Full Postal Address or other means of contact	a)	b)	c)	d)	e)	f)	g)	i)
Patronato	Javier Fonseca	N/A	El Despertar, Trujillo, Colon			X					
Patronato	Delmira Narbaes	N/A	El Despertar, Trujillo, Colon			X					
Patronato	Santos Cruz	N/A	El Despertar, Trujillo, Colon			X					
Patronato	Luis Alonzo Fonseca	N/A	El Despertar, Trujillo, Colon			X					
Patronato	Suyapa Yadira Escobar	N/A	El Despertar, Trujillo, Colon			X					
Patronato	Ahurora Funes	N/A	El Despertar, Trujillo, Colon			X					
Patronato	Francisco Fuentes	N/A	Los Leones, Trujillo, Colon			X					
Patronato	Maribel Rodríguez	N/A	Los Leones, Trujillo, Colon			X					
Patronato	Deysi Velásquez	N/A	Los Leones, Trujillo, Colon			X					
Patronato	Cecilia Molina	N/A	Los Leones, Trujillo, Colon			X					
Patronato	Bernardino Sanchez	N/A	Los Leones, Trujillo, Colon			X					
Patronato	Orlando Ramos	N/A	Nueva Iguerales, Trujillo, Colon			X					
Patronato	Orlin Banega	N/A	Nueva Iguerales, Trujillo, Colon			X					

Patronato	Henri Rogelio Garcia Díaz	N/A	Nueva Iguares, Trujillo, Colon			X					
Patronato	José de Jesús Padilla	N/A	Nueva Iguares, Trujillo, Colon			X					
Patronato	Eduin Joel Padilla	N/A	Nueva Iguares, Trujillo, Colon			X					
Patronato	Reginaldo Escobar	N/A	Nueva Iguares, Trujillo, Colon			X					
Patronato	María De Los Ángeles Aguilar	N/A	Nueva Iguares, Trujillo, Colon			X					
Patronato	Ceferina Delcid Cedillo	N/A	Nueva Iguares, Trujillo, Colon			X					
UMA (Unidad Municipal Ambiental)	Elsa Sanchez /Otto Smith	Umatrujillocolon@yahoo.es	Trujillo, Colon.	X							
FUCAGUA (Fundacion Capiro Y Guaymoreto)	Arturo Efrain Castillo	N/A	Trujillo, Colon.								X
Bomberos de Trujillo	Capitan Francisco Martinez	N/A	Trujillo, Colon.	X							
Pequeño productores	Julia Elias Hernandez	N/A	Los Leones, Trujillo, Colon						X		
Pequeños productores	Maria de la Cruz Redondo	N/A	El Despertar, Trujillo, Colon						X		
Pequeños productores	José Manuel Milla	N/A	Los Leones, Trujillo, Colon						X		

COMHISIC	Aby Aleman	N/A	Planta Extractora				X				
COMHISIC	Roger Aguilera	N/A	Planta Extractora				X				
COMHISIC	Juan Lara	N/A	Planta Extractora				X				
COMHISIC	Edwin Bustillo	N/A	Planta Extractora				X				
COMHISIC	Adalid Ramos	N/A	Planta Extractora				X				
COMHISIC	Fulgencio Yáñez	N/A	Planta Extractora				X				
WWF	Marvin Perdomo	mperdomo@wwfca.org	ONG						X		
Solidaridad	Dubail Rosa	dubail@solidaridadnetwork.org	ONG						X		
USAID	Noel Landaverde	N/A	ONG							X	
Ayuda en accion	Nelson Alvarez	N/A	ONG							X	
Directora Escuela	Francis Herrera	N/A	Las Camelias			X					
Pastor de la Iglesia	Ruben Montiel	N/A	Las Camelias			X					
Doctora de la Clinica	Clementina Acevedo	N/A	Santa Ana			X					
Presidente Junta de Agua	Santiago Pineda	N/A	La Masica			X					

Alcalde Municipal	Gerardo Quijada	N/A	La Masica			X					
Capitan de los Bomberos	Carlos Peña	N/A	La Masica			X					
Cuerpo de Bomberos La Masica	Cuerpo de Bomberos	N/A	La Masica			X					
Posta Policial	Policia Preventiva	N/A	La Masica			X					
Doctor Climefa	Walter Waterhouse	N/A	La Masica			X					
Directora Escuela La Suyapa	Eda Norvelina Mendoza	N/A	Jutiapa, Atlántida			X					
Pastor de la Iglesia	Israel Sanchez	N/A	Jutiapa, Atlántida			X					
Doctora del Centro de Salud	Yolanda Gonzales	N/A	Jutiapa, Atlántida			X					
Presidente Junta de Agua	Israel Sanchez	N/A	Jutiapa, Atlántida			X					
Presidente del Patronato	Jose Lizandro Maradiaga	N/A	Jutiapa, Atlántida			X					
Presidente patronato	Erick Montes	N/A	El Naranajal, Atlántida			X					

Coordinador de junta de Agua	Selvin Carcamo	N/A	El Naranajal, Atlántida			X					
Pastor Iglesia Alfa y Omega	Jorge Rios	N/A	El Naranajal, Atlántida			X					
Director Escuela Francisco Regis	Nahun Turcios	N/A	El Naranajal, Atlántida			X					
Directora Centro Básico Minerva	Leticia Castellanos	N/A	El Naranajal, Atlántida			X					
Capitan Cuerpo de Bomberos Climefa	Carlos Peña	N/A	La Masica, Atlántida			X					
Cuerpo de Bomberos	Cuerpo de Bomberos	N/A	La Masica, Atlántida			X					
Policia Preventiva	Policia Preventiva	N/A	La Masica, Atlántida			X					
Doctor	Walter Waterhouse	N/A	La Masica, Atlántida			X					
Presidente patronato	Juan Angel Lopez	N/A	San Fco. Atlántida			X					
Vicepresidente Patronato	Arturo Rodriguez	N/A	San Fco. Atlántida			X					
Coordinador Junta de Agua	Genaro Rodriguez	N/A	San Fco. Atlantida			X					
Pastor de la Iglesia	Antonio Ruiz	N/A	San Fco. Atlantida			X					
Pastor de la Iglesia	Mario Lopez	N/A	San Fco. Atlántida			X					

Presidenta patronato	Sonia Canales	N/A	San Fco. Atlántida			X					
Directora Escuela	Ana Canales	N/A	San Fco. Atlántida			X					
Director Escuela	Carlos Murillo	N/A	San Fco. Atlántida			X					
Doctor Climefa	Walter Waterhouse	N/A	San Fco. Atlántida			X					
Capitan Bomberos	Carlos Peña	N/A	San Fco. Atlántida			X					
Cuerpo de Bomberos	Cuerpo de Bomberos	N/A	San Fco. Atlántida			X					
Posta policial	Policia Preventiva	N/A	San Fco. Atlántida			X					
Junta de gua	Elias Urbina	N/A	Yoro, Olanchito			X					
Junta de Agua, tesorero	Danelia Ramos	N/A	Yoro, Olanchito, San Francisco.			X					
Presidente del Patronato	Roger Martinez	N/A	Yoro, Olanchito, Boca de Mame			X					
Brigada ambiental de corocito	Miguel Ángel Carrasco	N/A	Corocito ,Colon								X
Municipalidad de Jutiapa	Marcos Argueta	Marcos_11argueta@hotmail.com	Jutiapa, Atlántida	X							
Brigada ambiental de Roma	Héctor Antonio Pacheco	N/A	Jutiapa, Atlántida								X

Municipalidad de San Francisco	Osiris García	Osiris4forever@gmail.com	San Francisco Atlántida	X								
Municipalidad de Limón	Edito Ramírez	N/A	Santa Rosa , Colon	X								
Iglesia Menonita	Ondina Guillen	N/A	Corocito, Colon									X
UMA Agua	Eldin Peralta	N/A	Santa Rosa De Aguan , Colon	X								
Municipalidad de Bonito Oriental	Gilberto Gonzales	N/A	Corocito, Colon	X								

List of client/operation staff consulted during the evaluation

NAME	Title/role	E-mail address or phone number	Full Postal Address or other means of contact
Gilberto Gonzales	Municipalidad de Bonito Oriental	N/A	Corocito, Colon
Dubail Rosa	Solidaridad	dubail@solidaridadnetwork.org	ONG
Osiris García	Municipalidad de San Francisco	Osiris4forever@gmail.com	San Francisco Atlántida
Marcos Argueta	Municipalidad de Jutiapa	N/A	Jutiapa, Atlántida
Héctor Antonio Pacheco	Brigada ambiental de Roma	N/A	Jutiapa, Atlántida
Eda Norvelina Mendoza	Directora Escuela La Suyapa	N/A	Jutiapa, Atlántida
Elsa Sanchez /Otto Smith	UMA (Unidad Municipal Ambiental)	Umatrujillocolon@yahoo.es	Trujillo, Colon.
Ondina Guillen	Iglesia Menonita	N/A	Corocito, Colon
Miguel Ángel Carrasco	Brigada ambiental de corocito	N/A	Corocito ,Colon
Francisco Fuentes	Patronato	N/A	Los Leones, Trujillo, Colon
Adalid Ramos	COMHISIC	N/A	Planta Extractora
José Manuel Milla	Pequeños productores	N/A	Los Leones, Trujillo, Colon
Edwin Bustillo	COMHISIC	N/A	Planta Extractora
Marvin Perdomo	WWF	mperdomo@wwfca.org	ONG
Delmira Narbaes	Patronato	N/A	El Despertar, Trujillo, Colon
Capitan Francisco Martinez	Bomberos de Trujillo	N/A	Trujillo, Colon.