Cultivating with Transparency
Report of Sustainability

2022
Thanks to the Management, Headquarters and Coordination of the NaturAceites team who, in addition to providing information and comments, contribute with their commitment and management to the achievement of the results presented in this report.
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<td>Not applicable: the operation does not handle ozone-depleting substances. The use of these substances is regulated according to national legislation (Agreement 252-89, Decree 9-2023) and MARN elimination plan.</td>
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Management information is included in each material topic reported in sections 11 to 29.
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| 13.4.1 | n/a | Policies to eliminate ecosystem conversion (including suppliers), participation in initiatives to eliminate ecosystem conversion, monitoring systems | 19. Commitment to zero deforestation and fires  
19.1 Deforestation | 107 |
| 13.4.2 | n/a | Percentage of production volume coming from land free of deforestation or conversion | 19.2 Fires | 110 |
| 13.4.3 | n/a | Volume of products considered free of deforestation or conversion (includes traceability and evaluation method) | | |
| 13.4.4 | n/a | Area, location and type of ecosystems converted by the organization (as of cut-off date) | | |
| 13.4.5 | n/a | Area, location and type of ecosystems converted by providers (as of cut-off date) | | |

| n/a | n/a | Fires | 19. Commitment to zero deforestation and fires  
19.1 Deforestation | 107 |

### 13.5 Soil health

| 13.5.1 | n/a | Land management: main threats identified and practices used; fertilizer use | 16. Soil and agrochemicals  
16.1 Soil protection | 87 |

### 13.6 Use of pesticides

| 13.6.1 | n/a | Pest management plan, measures to prevent negative impacts from the use of extremely or highly dangerous pesticides | 16. Soil and agrochemicals  
16.2 Responsible use of pesticides | 90 |
| 13.6.2 | n/a | Volume and intensity of pesticides according to danger levels classified by WHO | | |

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15.1 NaturOils and water | 82 |
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Percentage of production volume of sites certified in accordance with safety standards |
| 13.10.4 | n/a   | 27. Safety of our products  
27.1 Security for our clients  
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| 13.10.3 | 416-2 | Cases of non-compliance relating to the health and safety impacts of product and service categories |
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27.2 Our results  
1. External audits  
3. Sanctions for non-compliance with legislation |

| 13.10.5 | n/a   | Number and volume of safety recalls |
|         |       | 27. Safety of our products  
27.2 Our results  
2. Recall of products from the market |

### 13.11 Animal health and welfare

|         |       | Not applicable: the line of business is mainly agricultural. |

### 13.12 Local communities

| 13.12.2 | 413-1 | Operations with local community participation, impact evaluations and development programs |
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23.1 Community relations  
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| 13.12.3 | 413-2 | Operations with significant negative impacts – real and potential – on local communities |
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| 13.14.3 | n/a | List locations of operations where indigenous peoples are present |
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| 23.1 Community relations |
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<td>We use the Korn Ferry Hay methodology to define hierarchical</td>
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<td>levels, payment strategy and bonuses. This methodology is</td>
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<td>applied to the entire organization and therefore the concept</td>
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<td>of “location with significant operations” is not considered</td>
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<td>to segment the information presented.</td>
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<td>According to human rights due diligence (NaturAceites operations), audits of third-party fruit suppliers, evaluations of crude oil suppliers and complaints received: no cases of discrimination are identified</td>
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| 13.15.5 | n/a  | Differences in terms of employment and remuneration depending on nationality and migrant status | Not applicable: workers come mainly from areas close to the operation, there are no foreign or migrant workers | n/a |
### 13.16 Forced or compulsory labor

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According to due diligence in human rights (NaturAceites operations), audits of third-party fruit suppliers and evaluations of crude oil suppliers: no risk to this right is identified.

### 13.18 Freedom of association and collective bargaining

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According to human rights due diligence (NaturAceites operations), audits of third-party fruit suppliers and evaluations of crude oil suppliers: no risk to this right is identified.

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### Employment practices

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### Income and living wage

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### 13.22 Economic inclusion

| 13.22.1 | n/a | Measures adopted to support the economic inclusion of small producers and the effectiveness of these | 24. Development of small producers | 137 |
| 13.22.3 | 203-1 | Investments in infrastructure and supported services | 28.2 Plantation traceability mechanisms |
| 13.22.4 | 203-2 | Significant indirect economic impacts |  |  |
| 13.22.2 | 201-1 | Direct economic value generated and distributed | Not applicable: data of economic value is confidential as it is a private company | n/a |

### 13.23 Supply chain traceability

| 13.23.1 | n/a | Methodology used for traceability of the source, origin or production conditions of products used by the organization | 28. Traceability of our product | 149 |
| 13.23.2 | n/a | Level of traceability implemented for each product (traceability to plantations) | 28.3 Risk control in the supply chain |
| 13.23.3 | n/a | Percentage of certified supplied volume, which allows for traceability of products throughout the supply chain | 28. Traceability of our product |
| 13.23.4 | n/a | Improvement projects to certify suppliers according to standards | 29. Certifications and good sustainable practices |
|  |  |  | 29.1 Agroindustrial operations |
|  |  |  | 2. Projections compliance with NaturAceites Policy and RSPO certification |
|  |  |  | 28. Risk controls for third-party plantations that deliver fruit to NaturAceites benefit plants | 158 |

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| 13.23.4 | n/a | Improvement projects to certify suppliers according to standards |
| 29. Certifications and good sustainable practices |
| 29.1 Agroindustrial operations |
| 2. Compliance projections NaturAceites Policy and RSPO certification |
| 3. Status of third-party plantations regarding risk controls |

| 13.24 Public policy |
| Not applicable: NaturAceites does not participate in the development of public policies, according to the Code of Ethics: “The company does not get involved in the political affairs of the country. The organization will express its opinion on matters that may have economic repercussions for it, after having consulted with its legal advisors.” |

| 13.25 Unfair competition |
| Not applicable: NaturAceites does not have a dominant participation in the local, regional or international market. Local companies manage different strategies to access markets, differentiate themselves or establish prices |

<p>| 13.26 Anti-corruption |
| 12. Ethics, culture and values |
| 12.1 Operations with corruption risk assessment |
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**SPOTT Index 2023**

Led by the *Zoological Society of London (ZSL)*, SPOTT annually evaluates public information on environmental, social and governance (ESG) indicators to make it easier for stakeholders to find relevant information on the sustainable practices of related companies, with oil palm, wood and rubber. The evaluation has several sustainability indicators, grouped into 10 categories, and for each of them it generates a score to publicly report the degree of compliance of the companies’ public information with respect to the evaluation criteria.

On the NaturAceites page you can find the SPOTT 2023 Index that shows, for the indicators defined by the evaluation, where the public information that supports each indicator is located (when applicable and available):

- SPOTT Index 2023 (Spanish)
- SPOTT Index 2023 (English)

More information about SPOTT at [https://www.spott.org/](https://www.spott.org/)
About NaturAceites and our environment
To our interested parties

Statement from the Executive Director

For NaturAceites, sustainability is incorporated into its business strategy and is integrated into its operating model.

Developing a sustainable palm farming model is a constant goal for the organization. This objective is translated into concrete plans and actions, measurable and reported with transparency to our stakeholders on relevant topics such as: responsible conduct, respect for human rights, traceability, ethics and governance, among others.

The company’s strategy has been built participatively with our stakeholders and is internalized by each of the organization’s departments.

This strategy is based on 4 fundamental pillars:

- Cultivating teams
- Caring for the Environment
- Growing up together
- Producing Sustainably

It is reviewed annually to update the material issues identified from the impacts.

NaturAceites has established objectives that are evaluated periodically and that we will report annually on the Sustainability Report. The objectives consider relevant and strategically important aspects such as respect for the human rights of our operation, respect for our commitment to zero deforestation linked to our plantations and an independent monitoring system on this matter, as well as an increasingly responsible for water in our agroindustrial operations. For NaturAceites to have a certifiable sustainable operation model, based on periodic audits by independent third parties, such as the Round Table for Sustainable Palm Oil (RSPO) standard; the FSSC 22000 standard, which assures our consumers of good food manufacturing practices. These audits represent an opportunity to continually improve our vision of developing responsible businesses.

Within our sustainable business model, the incorporation of associated producers into our value chain becomes essential for the organization.
Currently, 50% of the fruit that we process in our plants comes from associated producers and the other 50% from our own plantations. Having a model that considers the development of local producers to whom we provide technical support, long-term contracts and economic benefits associated with the good performance of the producer in agricultural, sustainability and legal compliance issues, among others, has promoted the supply chain positive contribution to local development.

The company has established a system to monitor and control compliance with the impacts of our plantations and the associated producers through Social and Environmental Impact Studies (EISA), participatory development of Social Management Plans (PGS) that address the identified risks, the development of studies of High Conservation Values (AVC) and High Carbon Reserves (ARC), as well as the Free, Prior and Informed Consent (FPIC) workshops for the recognition of our neighbors about our operation, the development of Due Diligence in Human Rights to recognize the risks and establish prevention and management plans, among others.

The monitoring system contemplates the development of internal and external audits that identify gaps and forces all areas of the company and suppliers to establish plans to guarantee compliance with good practices, respect human rights and commit to a responsible business model.

These measures have progressively increased the standard of our responsible operation, that of our associated producers, and that of our supply chain, with which we have reduced risks and negative impacts with a culture increasingly focused on prevention and sustainability.

Some of the main strategic priorities for the organization that we have developed since 2022 and will continue to strengthen:

- Increase the volume of palm oil certified as sustainable in its value chain, especially with small and medium-sized associated producers who require greater support.
- Make public the human rights due diligence report.
- Comply with European deforestation-free supply base regulations.
- Grow sustainably.
- Involve Small Producers in the value chain.
- Strategically communicate to the market the benefits of consuming responsible products, derived from palm oil certified as Sustainable.
Achievements and opportunities 2022

Among the relevant achievements in 2022:

Assessment of new plantings in a new agricultural region following the RSPO New Plantings Procedure to ensure that new developments are planned taking into account environmental and social risks.

Increase in renewable energy consumption through a methane (biogas) capture project that will provide energy to an agro-industrial complex (under development).

Valuation of efforts to protect forest areas through forestry incentives that have allowed us to maintain our commitment to zero deforestation.

In 2022 we will add a new project to support conservation. This new project promotes the protection of the manatee (Manatus manatus) in the Lake Izabal area (which includes a part of Río Dulce).

Establishment of the first Palma Cooperative, in the Polochic region, in the hands of small producers in Guatemala, which will bring economic benefits to families, through this sustainable project.

Water quality monitoring carried out in a participatory manner now includes communities in the areas of influence in the sampling processes and presentation of results.

Participation in the “Cleaner Production Center” program to evaluate environmental compliance and good environmental practices.

Improvements in the Sustainability and Compliance Control and Monitoring System (Sustainability App) that allows us to capture information from inspections and audits on mobile devices and centralize the information to identify opportunities for improvement.

As opportunities in 2022 we identify:

01 Continue the RSPO certification plan for associated producers and include new plantations to ensure a sustainable supply aligned with our Human Rights and Sustainability Policy.

02 Value the protection of forest areas through the issuance of carbon credits for contributing to the reduction of emissions from deforestation.

03 Responsibly manage waste and valorize ordinary waste through the “Zero Waste” program to identify those that can be reused or recycled through better management.

Our strategic objectives

From this report we include information on our strategic objectives 2023 to 2025 grouped for each pillar of our sustainability strategy. More information about our objectives can be found in section 10 (“Our sustainability strategy and objectives”). In the next sustainability reports we will include information about our performance regarding strategic objectives, lessons learned, challenges and future plans.

#SomosResponsablesPorNaturaleza

Carefully,
Luis Prieto Moreno
Executive Director

Reporte de Sostenibilidad 2022
We are “Responsible by Nature”

Regions where our activities are carried out

The NaturAceites operation is carried out in 6 regions, according to the classification given by the organization:

- **Polochic**: includes agricultural operations (own and third party) and 2 processing plants in the municipalities of Izabal and Alta Verapaz (southern part).

- **Northern Transversal Strip**: covers operations in the municipalities of Izabal, Alta Verapaz and El Petén where agricultural activities (own or third party) and processing plants are carried out.

- **Escuintla**: in the municipality of the same name, is where the refinery carries out its operation.

- **Zólic**: the port terminal is located in the municipality of Santo Tomás de Castilla.

- **Guatemala**: the municipality where the central and commercial offices of NaturAceites are located.

- **El Salvador**: San Salvador is where there are commercial offices.

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**About NaturAceites, SA**

NaturAceites is a private company with Headquarters in Guatemala City.

Our operations include the cultivation and harvesting of oil palm, the processing of oil palm fruit to obtain crude palm and palm kernel oils that are exported or sent to the refining of crude vegetable oils, for the production and marketing of oils, butters and margarines. All our products are 100% vegetable and used in homes. The location of our operations is shown in Figure 1.

Our refined products are used in the region of North America, Central America and the Caribbean; and our crude oils are exported to North America and Europe (Figure 2).
Figure 1. Location of NaturAceites operations.
Naturaceites, SA

**Plantations**
Agricultural operations

**Benefit Plants**
Production of crude palm oil (CPO), palm kernel oil (PKO) and palm kernel flour

**Refrigerator**
Refining crude oils to produce vegetable oils and shortenings for the food industry and vegetable oils for consumers

**Central Offices and Commercial**

**Bioenergy Producers SA**
Steam generator through biomass boiler for Refining operations.

**Atlantic Tanks SA**
Port terminal for the reception, storage and dispatch of vegetable oils.

**Naturaceites SA de CV**
Marketing offices for refined products.

*Figure 2. NaturAceites subsidiaries included in this sustainability report*
2.2 About this report

NaturAceites has prepared the report in accordance with the Universal GRI 2021 standards and using the GRI 13 sector standard: Agriculture, Aquaculture and Fishing Sectors 2022.

Figure 2 shows the NaturAceites subsidiaries that are included in this report and the main activities they carry out.

In all of them, NaturAceites has a majority stake. All subsidiaries were included in the methodology for identifying material issues (section 8, “Our process regarding material issues”).

As in previous reports, the information presented covers the entire year (January to December) for the material topics identified. 30

The description of each material topic includes information on changes in the operation or data that has been updated with respect to previous reports. Included as part of the information is an explanation of the reasons and effects of the updates (eg identified errors, changes in measurement or operation, etc.).

This sustainability report is prepared internally and all the information presented is managed to ensure that there are no errors due to manipulation. For its publication, verification is required by a member of the NaturAceites Management Committee (Senior Management, see section 2.5, “Our Governance”): the Sustainability and Corporate Affairs Management who is the highest-level person responsible for sustainability and reports directly to the Executive Director of NaturAceites. In addition, this report has been externally verified by a third party outside of NaturAceites: the external verification report can be found in the final section of this report (“Independent Verification Report of the 2022 Sustainability Report”).

Let's talk

You can request more information about this report via email:

sostenibilidad@naturaceites.com

You can also learn more about NaturAceites on our website or our social networks:

www.naturaceites.com
NaturAceites
NaturAceitesGT
NaturAceites
NaturAceites
Thus, the certified volume of sustainable CPO from the Processing Plants is equivalent to 68% of the total produced during 2022, while the remainder was processed as conventional oil.

In 2022 there were changes in the third-party Producers that do not significantly affect the planted areas or fruit delivered: a new Producer is incorporated and the commercial relationship with 2 Producers is terminated due to their lack of commitment to the implementation of sustainable practices.

### Benefit plants

They process the fruit to obtain crude palm oil (CPO) and crude palm kernel oil (PKO). The three NaturAceites Processing Plants are certified by RSPO: two of them under the Preserved Identity (IP)1 model and the third under the Mass Balance (MB)2 model.

Thus, the certified volume of sustainable CPO from the Processing Plants is equivalent to 68% of the total produced during 2022, while the remainder was processed as conventional oil.

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1 The IP (Preserved Identity) model refers to the fact that 100% of the fruit plantations, delivered to a Processing Plant, are RSPO certified.

2 The MB (Mass Balance) model indicates that a part of the fruit plantations, delivered to a Processing Plant, is RSPO certified.
Refining and Export Terminal

*Crude palm oil* (CPO) has 2 main destinations: the Refinery or the Port Terminal. During 2022, 51% of the CPO of Processing Plants was processed in the Refinery to produce products that are incorporated into the food chain, while 38% of the CPO was sent to the Port Terminal to then be exported by ship to different destinations.

Commercialization

We have a family of products aimed at satisfying the variety of needs of the food chain 3:

A **Specialized bases for baking**: for the preparation of all types of bakery and pastry products. Among many other varieties, they include pizzas, champurradas, toasts, empanadas, cups, cakes, muffins, breads, sweets, donuts, etc.

B **Baking shortening**: a multipurpose edible shortening with a solid consistency at room temperature and smooth texture, odorless and tasteless. It is used for the production of high-quality pastry products.

C **Institutional products**: includes high-performance oil based on 100% palm olein for deep frying and food preparation; as well as soybean oil to prepare preserves and sauces (among others).

D **Industrial products**: those shipped in pipes, such as crude oils, RBD4 oils and stearin and fatty acids (resulting from the refining of crude vegetable oils). Includes crude oil used in the preparation of balanced concentrates.

E **Commercial products**: through our Capullo brand and its different presentations, we provide families with an oil rich in vitamin E, antioxidants and omega 3 and 6.
Figure 4. Some of our commercial products
The comparison of previous periods shows a tendency to increase due to the internal growth of operations:

- In the Polochic region it is 4%.
- In the Escuintla region, it has been between 7% and 9% annually.
- In the rest of the regions (with the exception of Franja Transversal del Norte), it has represented a 17%.

All workers have an employment contract that describes their functions and benefits. In the case of people who do not read or whose native language is Q’eqchi’ (which is predominant in the Polochic and the Northern Transversal Strip), the relevant information of their contracts is communicated to them verbally in the process. induction.

NaturAceites does not have third-party workers (ie not employed by the organization) whose work is controlled. In the case of service providers, only compliance with agreed service requirements is controlled.

### 1. Distribution by region

More than 90% of our work team works in 2 regions where we carry out agro-industrial activities (Polochic and Franja Transversal del Norte). Oil palm is a crop that requires a significant number of collaborators, especially in various agricultural activities. Therefore, the weight that this activity has in generating sources of employment compared to the other operations of NaturAceites is notable.

![Distribution of collaborators by region](image)

**Figure 5.** Distribution of workers, by region.
2. Distribution by gender

As mentioned, the agro-industrial regions of Polochic and Franja Transversal del Norte are where more than 90% of collaborators are concentrated. The context in these regions is that agricultural activities are traditionally carried out by men. On the other hand, in the Guatemala and El Salvador operations, there is a more balanced distribution between men and women (Figure 6).

3. Distribution by type of contract

NaturAceites promotes that collaborators have permanent employment contracts as it strengthens the relationships between workers and the organization. However, in Polochic, where there is a low labor supply and a high population density, an agreement was reached with the communities so that agricultural jobs are temporary to encourage job rotation and so that more people have access to employment during year. Therefore, in this region more than 80% of workers have a temporary contract, without this affecting working conditions or benefits compared to positions with a permanent contract. Given the high turnover due to the agreement with communities, the impact of the Polochic region is evident in the total distribution, by type of contract, of NaturAceites (Figure 7).

In Escuintla and El Salvador, temporary hiring is low and is done to cover staff vacations.
4. Freedom of association

In accordance with our Labor Policy, NaturAceites respects the freedom of workers and promotes spaces for dialogue and free association for the exchange of information and negotiation on aspects of mutual benefit and improvement of working conditions in an objective and transparent manner.

To develop the above, in the agro-industrial and refining regions, periodic meetings are held between representatives elected by workers and representatives of the organization. All agreements are duly recorded and their progress reported at each meeting.
The Board of Directors approves and updates the purpose, value, mission, vision and strategies on sustainable development of the organization. The responsibility for managing the sustainability strategy has been delegated by the Board of Directors to the Management Committee, who reviews and approves the material issues resulting from the process to identify and prioritize impacts identified in the operation (due diligence). Material issues are the input to review and approve the sustainability strategy.

Any relevant issue related to the sustainability strategy is reported to the Board of Directors through the Executive Director.
To monitor the strategy, the Management Committee has 2 main mechanisms:

Compliance of Sustainable practices: This includes the controls and actions to manage the material issues identified. Compliance is evaluated through internal audits of own operations and third-party fruit producers, and evaluations of key suppliers.

The degree of compliance and progress of plans to close gaps is reported every week to the Management Committee and all positions responsible for compliance.

Compliance with Strategy of Sustainability Objectives (OES): these are reviewed and approved considering the material issues identified and the organization’s future plans. Responsibility for compliance has been delegated to Managements that report to the Management Committee. Through quarterly audits of compliance with goals and plans, progress is reported to the Management Committee.

The performance evaluation of the Management Committee, regarding sustainability, takes into account the degree of compliance with the previous mechanisms, which is measured quarterly.

2. Other aspects of the governance body

As part of our Code of Ethics, members of the Management Committee report if there is any conflict of interest with suppliers, interest groups or third parties.

The Sustainability Report is coordinated by the Sustainability Department, who reports directly to the Executive Director, who in turn approves it and presents it to the Board of Directors for final approval.

Any critical issue due to the potential or real impacts of the organization towards interest groups and that are obtained through complaint or denunciation mechanisms (whistleblowing), as well as their monitoring, is reported to the Executive Director by the Sustainability Management and Corporate Affairs.

During 2023, the complaints mechanism (including networks and blogs) is being implemented to strengthen the current complaints and claims mechanism. Information on the number and nature of critical issues will be included in the next sustainability report.

The Management Committee has support from three Departments regarding sustainable development:

- **Human talent**: Labor and occupational health and safety issues.
- **Legal**: Update or changes in legislation.
- **Sustainability**: Environmental and social issues.
3. Remuneration

The remuneration of the NaturAceites Management Committee and work team is based on a labor policy approved by our Executive Director. We have three different forms of compensation: fixed, fixed with bonus, performance and fixed with variable portion (by achieving goals) and other benefits. A percentage of the performance bonus of the Management Committee and executive positions related to sustainability practices and objectives considers the degree of compliance with these and is evaluated quarterly.

In the event of termination of work due to withdrawal of the company, action is taken in compliance with legislation. In cases of resignation we have a procedure that covers a percentage of compensation according to the years worked, as long as three requirements are met: correct delivery of the position, notice period and at least 1 year of work.

We have a Salary Compensation Structure procedure developed under the Korn Ferry Hay Group (HAY) methodology that provides a structure to develop the payment and bonus strategy. This process is supervised by the Executive Management, the Human Talent Management and the Regional Compensation Headquarters.

NaturAceites has a salary confidentiality policy and therefore we do not report information on compensation relationships between the Management Committee and other positions in the organization.
Our politic

On the NaturAceites website you can find our Human Rights and Sustainability Policy, which is the maximum reference towards where our efforts align and is approved by the Executive Management.

The scope includes operations managed by NaturAceites, third-party fruit producers and key suppliers related to the value chain.

Our policy is communicated to:

Workers
Through induction processes into the organization and planned annual reinforcements for all collaborators. The training is given in Spanish or Q’eqchi’ to collaborators from the agro-industrial regions.

Third party fruit producers
Through sustainability agreements in which the sustainability commitments and support provided by NaturAceites are established. The update of the policy is communicated through the area that provides technical support.

Key suppliers
The contracts include our policy as part of the commitments required in the business relationship. The policy update is informed to you by the Purchasing area.

3.1 Human rights
The Human Rights section of our policy was developed with the support of an NGO expert in human rights to ensure its alignment with the United Nations “Guiding Principles on Business and Human Rights”7, which includes conducting due diligence.


As part of the interest groups covered in due diligence, the following have been considered: workers, communities, women, human rights defenders and third parties (such as neighbors).

3.2 Sustainability
The sustainability section of our policy was developed considering relevant sustainability issues identified in: client policies (which have had the support of NGOs), sustainability evaluations in which we participate and sustainability standards such as the “Round Table for Oil “Sustainable Palm” (RSPO for its acronym in English).

3.3 precautionary principle
For a new plantation development, the policy includes the commitment to apply the RSPO procedure for new plantations in accordance with the precautionary principle which requires that, before developing a new activity or project, evidence is available that the risk of this development is low or acceptable. This procedure requires that the social and environmental studies be reviewed by expert third parties to ensure that potential risks prior to the new development have been considered and activities have been defined so that the associated risks are low and legal compliance associated with the new development is ensured.

3.4 Giving life to our policy: NAT-ES
The commitments of our policy are incorporated into NaturAceites sustainability standards (NAT-ES) that also include sustainable practices of standards, applicable legislation, customer and NGO guidelines. With so many diverse requirements and commitments that exist with sustainability, NAT-ES is the system to facilitate management and responsible positions of compliance with commitments to know the degree of compliance with sustainability practices and objectives.

NAT-ES brings together the knowledge and management of what “NaturAceites” is with respect to sustainability and covers:

1 Compliance with practices sustainable
To evaluate and monitor compliance with sustainable practices, follow these steps:

Checklists: considering the different standards used in NaturAceites or organization programs. We currently have lists that cover: sustainability of agricultural and industrial operations, human rights and safety. The different requirements on each list are assigned to those responsible for the areas involved in their compliance.

Audits: periodic compliance evaluation is planned using checklists. All audits are recorded in an application designed to capture information in the field and subsequently store the information in a database.

The sustainability of agricultural operations (own and third-party producers) and industrial operations is audited.

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7 This document can be found and downloaded at https://www.ohchr.org/documents/publications/guidingprinciplesbusinesshr_sp.pdf.
2 times per year. Good safety practices at the Refinery are verified weekly. Due diligence on human rights is carried out annually and includes Agricultural, Processing Plant and Refining operations (this year it is planned to include third-party fruit producers).

**Action plans:** non-conformities identified in audits automatically generate an action plan (assigned to the responsible position) that is recorded in a second application. Non-conformity closing dates are agreed upon based on their importance or criticality.

**Report:** information on audit results and action plans is displayed in real time in the BI Portal (*Business Intelligence*) to which the Management Committee and positions responsible for compliance (which includes third-party fruit producers) have been given access, to identify key issues and take corresponding actions.

Additionally, an email is sent to both groups, every week and automatically, with the summary of compliance and status of action plans for the area(s) under their charge.

2 **Compliance with strategic sustainability objectives**

These objectives and their goals for the following years have been defined for the identified material themes. Each goal is assigned a member of the Management Committee (as part of the monitoring) and a position responsible for execution. The proposed plans for meeting annual goals are audited quarterly and their results are reported through the BI Portal, mentioned above, to the Management Committee and positions assigned to meeting goals.

More information about the objectives in section 10 (“Our sustainability strategy and objectives”).

3 **Risk level of third-party oil suppliers**

During 2022, 0.8% of the crude palm oil (CPO) handled at NaturAceites was supplied by third-party processing plants. Through a self-assessment form, either annually or prior to the start of the business relationship, which these plants complete, we determine risk levels:

- **Low:** if all the evaluated practices are aligned with our policy. This level also applies if any gap(s) are identified; but the plant has actions to close part of its planning or actions are agreed with NaturAceites (which provides support if required) giving priority to gaps in human rights, communities or deforestation / ecosystems / biodiversity.

- **Medium:** plants whose plans for closing gaps are delayed by more than 3 months. With these, causes of the delay are reviewed and corrections or additional actions are agreed upon.

- **High:** plants that do not have planned actions to close gaps, decide not to agree on actions with NaturAceites or are more than 6 months behind in their plans agreed with NaturAceites.

The risk level results are reported to the Sustainability and Corporate Affairs Management, on a quarterly basis, who transmits the results to the Management Committee.

Information on the results of evaluations in section 28 (“Traceability of our product”).
4.1 Impact remediation

We have a “Complaints and Claims Management Procedure” that is available on the NaturAceites10 website and includes the mechanism for repair (when necessary and derived from the investigation process). The procedure has been communicated to workers, clients, suppliers, communities, as well as institutions and NGOs with a presence in the areas where we operate.

The procedure has been reviewed by an expert in managing complaints from communities, workers, NGOs, etc. and comments have been requested from the Gender Committee (women).

It also had a review by an NGO expert in human rights to ensure its correct alignment with the “Guiding Principles on Business and Human Rights.”

Our Human Rights policy and Sustainability prohibits retaliation, intimidation or harassment of those who file complaints or complaints and has been communicated to workers of the organization and interested parties.

As part of the monitoring, the Audit and Comptroller Head reviews compliance with the procedure and the times defined by it. It also prepares a monthly report of open cases to area managers (which is sent to the Executive Directorate) and annually coordinates a survey of knowledge of the complaints procedure among communities and workers (main users of the mechanism).

4.2 Queries and complaints

At NaturAceites we have several communication channels so that interest groups can make their queries to the organization. In addition to making inquiries through direct relationships with interest groups that we detail in Table 02 (Section 7 Participation of interest groups), we have these other channels also available for interested people:

- By mail consultasyquejas@naturaceites.com
- In the regional Human Talent offices (Monday to Friday from 8 a.m. to 4 p.m.).

In the regional management offices Social or in the visits made by Community Managers.

Third-party fruit producers can do so through the Extension Agent that provides them with technical support.

At NaturAceites we consider “reasonable concern” to be complaints filed by third parties regarding organizational practices that may affect interest groups or the image of the organization. Media is monitored proactively and weekly to identify situations that can be classified as “reasonable concern.”

We may also receive this type of information through communication channels with interest groups. In any case, we are open to reasonable concerns from third parties and in all cases an internal review is carried out by the Sustainability, Audit and Comptroller areas, and the one(s) linked to the information to determine if it is necessary to document the complaint. If applicable, follow what is indicated in the previously mentioned “Complaints and Claims Management Procedure” (section 4.1 Remediation of impacts).

Legal compliance

During 2022, thanks to the commitment of each of the NaturAceites management, the year closed without significant cases of non-compliance with laws and regulations, whether they are current positive regulations of Guatemala, regulations, agreements and/or decrees or, in the last case, municipal circulars.

For this reason, there were no cases that resulted in fines or non-monetary sanctions.

To determine if a breach is significant, the severity of the impact falls into one of these categories:

- Causes death or adverse health effects that can lead to a significant reduction of quality of life and/or longevity.
- It is a tangible violation of a human right of access to basic needs (education, livelihood/livelihood, etc.).
- Affects the infrastructure or cultural, economic, natural or social assets that have been identified as being of high value by the identified groups or people who are experts in the matter.
- Impacts ecosystem services identified as priorities for livelihoods, health, security or culture in the impact assessment process.
Associations in which we have a significant role

1. **Palm Growers Guild of Guatemala (GREPALMA)**

   GREPALMA is a non-profit association of small, medium and large oil palm producers in Guatemala, which promotes sustainable palm growing as a viable option to generate opportunities and contribute to the development of the country. To this end, it develops training programs on productivity, human rights, non-deforestation and other material topics for the palm oil sector in Guatemala.


   In addition to participating in the Sustainability Committee and supporting technical training in which company personnel share good practices, during 2022 NaturAceites participated in the project coordinated by GREPALMA and led by the Center for Environmental Studies and Biodiversity of the Universidad Del Valle to develop a study of biodiversity and carbon fixation in palm plantations.

   A summary of the results of the biodiversity study can be found at [https://www.grepalma.org/noticia/estudio-revela-que-plantaciones-sostenibles-de-cultivo-de-palma-de-aceite-contribuyen-con-the-conservation-of-biodiversity-and-ecosystem-services/](https://www.grepalma.org/noticia/estudio-revela-que-plantaciones-sostenibles-de-cultivo-de-palma-de-aceite-contribuyen-con-the-conservation-of-biodiversity-and-ecosystem-services/).

2. **Wildlife Conservation Society (WCS)**

   The Wildlife Conservation Society (WCS) works in the Maya Biosphere Reserve, one of the most important natural areas in Mesoamerica for wildlife.

   By supporting national technicians and experts, it carries out: biological research, community development, care of protected areas and governance projects. More information at [www.guatemala.wcs.org](http://www.guatemala.wcs.org).

   Through a cooperation agreement, NaturAceites finances

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In a rapidly changing world, we are aware of the importance of staying abreast of global and local challenges and trends for sustainability.

Therefore, we are part of associations or alliances that help us respond in time to the changes required to maintain a sustainable operation.

In some of the associations or alliances we also play a significant role in the projects we support and this is what we report in this section. Information about other associations in which we participate is included in Annex A01.
3  Defenders of the Foundation Nature (FDN)

FDN is the organization that co-manages several protected areas in the country in coordination with the National Council of Protected Areas (CONAP). More information at www.defensores.org.gt.

NaturAceites has a biodiversity monitoring program in the regions where it operates; FDN also has a monitoring program, we exchange results to expand knowledge of the biodiversity nearby or present in the protected areas: Sierra de las Minas Biosphere Reserve and Bocas del Polochic Wildlife Refuge.

The organization finances and has transferred the Selempín I monitoring station (owned by NaturAceites) to FDN: this area serves as a reference point for monitoring birds, including those related to boral or southern migrations.

NaturAceites also finances status studies of the manatee population (Manatus manatus) in Lake Izabal, as part of a project coordinated by FDN for the protection of this threatened species. For more information on this project, see section 18 (“Protection of biodiversity and natural resources”).

For more information on this project, see section 18 (“Protection of biodiversity and natural resources”).
Participation of interest groups

Considering our activities and their impacts, commercial relationships, standards guidelines, external audits, studies of third part (social and environmental), evaluations and communication with clients and our participation in different alliances, we have identified the groups of interest to consider in determining our material topics.

The information obtained allows considering related impacts, controls to mitigate or prevent impacts and the necessary management. The information on interest groups is shown in two tables:

Table 01 (see Annex A03):
For each interest group, information is described to know relevant characteristics and their main interests. This information allows consideration of related impacts and controls to prevent or mitigate them.

Table 02 (see Annex A04):
relationship we have with interest groups for two-way communication that provides information for adjustments in our management.
Our process regarding material issues

8.1 Determination of material issues

In section 2 (We Are “Responsible by Nature”) we generally describe the organization’s activities and the relevant business relationships that form part of our operation.

On this basis, we determine the context for each interest group, which is described in Table 01 (see Annex 03).

To support us in identifying impacts we use international sustainability standards, results of external audits, third-party studies of environmental or social issues, evaluations that clients make of our sustainable practices, legislation that applies to us, complaints received, comments in the media and due human rights diligence that we carry out with our own resources.

With the above information, an internal review is carried out with people from the areas that have a relationship with the interest groups (Table 02). Due to the characteristics of the relationship with some interest groups, in determining material topics we have taken into account the points of view of:

- Technical clients of our refined products: safety evaluations or audits carried out on us.
- Communities: Socio-Environmental Impact Studies (EISA) are carried out every 2 years, using the Free, Prior and Informed Consent (FPIC) methodology, to know the impacts of our operations.
- Collaborators: during human rights due diligence, interviews on labor issues are carried out.

International clients of crude palm or palm kernel oils (CPO or PKO) or refined: evaluations towards NaturAceites to learn about sustainability practices.

To facilitate the analysis, we have grouped topics considering the areas that must participate due to their competence: the information is detailed in Table 03, which is found in Annex A05. As a result of the analysis, the impacts related to our operations are identified.
8.2 Evaluation of material issues

To evaluate impacts, we differentiate negative or positive impacts by the effect that an activity has or may have on the economy, environment, people and human rights.

In the case of negative impacts, the areas that participate in the evaluation consider 4 aspects for each impact:

- **Characteristics of the impact**: whether it is real or potential, term of its effect, reversibility and relationship of the organization with the impact.
- **Severity of the impact**: its severity, extent and irretrievability. We use the criteria of the Danish Institute for Human Rights (see Annex A02 for more information).
- **Probability**: for potential impacts, the controls implemented and the frequency of activities that may generate impact are taken into account.
- **Action**: measures to prevent, mitigate or remedy the effect of the impact.

In the case of positive impacts, the following are considered:

- **Characteristics of the impact**: whether it is real or potential.
- **Impact level**: its benefit and extent.
- **Probability**: for potential impacts, the benefit is taken into account as it occurs over time.
- **Result**: profit achieved.

The impact assessment is carried out annually starting in 2023 and following the guidelines and recommendations of the GRI standard.

---

8.3 Prioritization of material issues

The impacts and their evaluation are grouped into categories to facilitate the identification of material issues. For example, for environment 5 categories were defined:

- **Water**
- **Floor**
- **Biodiversity/ecosystems**
- **Air**
- **Pesticides**

In the case of human rights, the grouping was done according to the programs to respect human rights established by NaturAceites. Two criteria are considered to determine if a category is a material topic:

- **Real impact**: regardless of its severity, since it requires monitoring of the controls established for its mitigation.
- **Severity**: any impact classified as A or B, according to the criteria of the Danish Institute for Human Rights (see Annex A02).

The material issues resulting from this prioritization are also compared with the GRI 13 Sector Standard (Agriculture, Aquaculture and Fisheries), which has identified the significant impacts of the sector. This comparison allows us to confirm the material topics identified by the methodology described above and determine if there are material topics of the GRI Sector that do not apply to our organization, in which case the corresponding explanation is presented in the GRI content index.

---

11 Causes (if the organization's activities result in the impact), contributes to causing (if the activities cause another organization to generate the impact), directly linked (through its business relationships).
Our material themes

The vast majority of impacts identified and evaluated are potential, which demonstrates the current importance of maintaining the controls we have implemented.

The analysis of real impacts shows that they all correspond to severity C: they do not generate significant impacts, but due to the importance of the issue they are considered a material issue. This includes: soil protection, greenhouse gases and combustion emissions. These impacts require maintaining controls to ensure the correct mitigation of impacts that have been achieved until now.

For ease of reference, the numbering assigned to each material topic corresponds to the section of this report in which the management (GRI 3-3) of NaturAceites in this regard is described and the results achieved are shown.

The material themes identified have been grouped according to our sustainability strategy (described in the next section) for easy management and reporting.
The number indicates the section of this report in which we describe our management (according to GRI 3-3) and our results. Section 20 (Responsible Energy) is not a material issue; but it is reported as context of section 21 (Greenhouse gases).
Our sustainability strategy and objectives

10.1 Sustainability Strategy

As indicated in section 2.5 (Our Governance), identified materials are input for the review of NaturAceites’ sustainability strategy.

As a result of this review and approval by the Management Committee, the strategic axes are maintained with two changes: greater depth for some of the topics (especially those related to good labor practices) and “Development of small producers” is added as a topic. Material because of the social importance it has.

The numbering of each material topic of the strategy corresponds to the section of this report in which the management (according to GRI 3-3) that we follow and the results achieved are described.

10.2 Sustainability Objectives

Material issues are also the basis for sustainability goals. The member of the Management Committee who has the greatest impact on each material issue of the Sustainability Strategy and his direct reports participate in the review of objectives to agree on the goals and plans to achieve them.

In this report we present the objectives resulting from the analysis and commitments of the Management Committee for 2023 to 2025 (Table 05). Annex A06 shows the details of each objective: its importance, context and associated action plans. In the next reports we will provide information on achievements, lessons learned and changes.

For ease of reference, the numbering assigned to each material topic corresponds to the section of this report in which the management (GRI 3-3) of NaturAceites in this regard is described and the results achieved are shown.
### Table 04. Strategic Sustainability Objectives

#### Strategy Axis - Cultivating Teams

#### 11. Good working conditions

##### 11.1 Participation of women in administrative area

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>Achieve 12% participation of women in the administrative area</td>
</tr>
<tr>
<td>2024</td>
<td>Achieve 13% participation of women in the administrative area</td>
</tr>
<tr>
<td>2025</td>
<td>Achieve 15% participation of women in the administrative area</td>
</tr>
</tbody>
</table>

##### 11.2 Participation of women in Gender Committees

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>Achieve 90% participation of women in Gender Committees</td>
</tr>
<tr>
<td>2024</td>
<td>Achieve 95% participation of women in Gender Committees</td>
</tr>
<tr>
<td>2025</td>
<td>Achieve 100% participation of women in Gender Committees</td>
</tr>
</tbody>
</table>

#### 12. Ethics, culture and values

##### 11.1 Participation of women in administrative area

- 2023 a 2024: Achieve documentation certification of the anti-corruption system under the GuateIntegra program

#### 13. Human capital development

##### 13.1 Training

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>Trained permanent workers: 85% (minimum 8 hours of training)</td>
</tr>
<tr>
<td>2024</td>
<td>Trained permanent workers: 95% (minimum 9 hours of training)</td>
</tr>
<tr>
<td>2025</td>
<td>Trained permanent workers: 100% (minimum 10 hours of training)</td>
</tr>
</tbody>
</table>
### 14. Occupational health and safety (OHS)

#### 14.1 Incidents

<table>
<thead>
<tr>
<th>Year</th>
<th>Objective</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023-2025</td>
<td>Frequency rate: 10% reduction vs. previous year. Maintain 0 fatalities or permanent disability.</td>
</tr>
</tbody>
</table>

#### 14.2 Preventive health

<table>
<thead>
<tr>
<th>Year</th>
<th>Objective</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>Have at least 60% of permanent workers with an annual preventive health evaluation.</td>
</tr>
<tr>
<td>2024</td>
<td>Have at least 75% of permanent workers with an annual preventive health evaluation.</td>
</tr>
<tr>
<td>2025</td>
<td>100% of permanent workers have an annual preventive health evaluation.</td>
</tr>
</tbody>
</table>

#### 14.3 SSO management system aligned to ISO 45001

<table>
<thead>
<tr>
<th>Year</th>
<th>Objective</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>Achieve 50% progress in the implementation plan (assessed by a third party).</td>
</tr>
<tr>
<td>2024</td>
<td>Achieve 75% progress in the implementation plan (assessed by a third party).</td>
</tr>
<tr>
<td>2025</td>
<td>100% of operations are included in the SSO system, according to ISO 45001 (evaluated by a third party).</td>
</tr>
</tbody>
</table>
### Table 04. Strategic Sustainability Objectives (continued)

**Strategy axis - Caring for the Environment**

#### 15. Water

**15.1 Efficient use of water in processing plants**

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2024</td>
<td>Maintain an efficiency of 1.3 m³ water / MT of fruit</td>
</tr>
<tr>
<td>2025</td>
<td>Achieve an efficiency of 1.2 m³ water / MT of fruit</td>
</tr>
</tbody>
</table>

**15.2 Efficient use of water in the refinery**

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Maintain an efficiency of 1.3 m³ water / TM RBD</td>
</tr>
</tbody>
</table>

**15.3 Wastewater management**

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Ensure 100% compliance with risk control measures</td>
</tr>
</tbody>
</table>

#### 16. Soil and agrochemicals

**16.1 Burning as an agricultural practice**

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Maintain no-burn agricultural practice</td>
</tr>
</tbody>
</table>

**16.2 Pesticides**

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Maintain pesticide application below 0.02 kg of active ingredient/ha</td>
</tr>
</tbody>
</table>

**16.3 Herbicides**

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Keep herbicide application below 0.4 kg of active ingredient/ha</td>
</tr>
</tbody>
</table>
### 16.4 Soil protection

| 2023 a 2025 | Maintain zero non-conformities identified in external sustainability audits (RSPO) |

### 17. Responsible waste management

| 2023 a 2024 |
| 2025         |

| All operations have a diagnosis of the Zero Waste to Landfill program |
| Waste reduction program valued by the Zero Waste program, implemented in all operations |

### 18. Protection of biodiversity and natural resources

| 2023 a 2025 | HCV and biodiversity area programs ensure that the operation does not generate impacts that negatively affect them |

### 19. Commitment to zero deforestation and fires

#### 19.1 Areas in operation

| 2023 a 2025 |

| Zero deforestation has occurred in NaturAceites or third-party Fruit Producer operations and their responsibility |

#### 19.2 New plantations

| 2023 a 2025 |

| For new plantations and their identified ARC areas: 0 ha deforested in NaturAceites or Third Party Fruit Producers |

### 21. Greenhouse Gases (GHG) and other emissions

#### 21.1 Greenhouse Gases (GHG)

| 2024 |

| Ensure that calculations meet the requirements of ISO 14064 for quantification and reporting of greenhouse gases. |

#### 21.2 Combustion gases in biomass boilers

| 2024 |

| Have baselines of combustion gases for the different biomass boilers of NaturAceites |
### Table 04. Strategic Sustainability Objectives (continued)

<table>
<thead>
<tr>
<th>Strategy axis - Growing Together</th>
</tr>
</thead>
</table>

#### 22. Building trust

<table>
<thead>
<tr>
<th>Complaints and claims</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Years</strong></td>
</tr>
</tbody>
</table>
| 2023 a 2025 | Maintain 100% resolution of complaints or claims within the response time of the public procedure  
Note: extension of time is accepted in cases where the investigation is more extensive and there is authorization from Management of the area involved in the investigation and Audit and Comptroller |

#### 23. Good neighbors

##### 23.1 Social Impact Studies

| 2023 a 2025 | Maintain grade ≥ 90% (consider that the presence of NaturAceites in the area is good) in the community perception evaluations |

##### 23.2 Social Progress Index (IPS)

| 2023 | Comply with at least 85% compliance with IPS improvement plans |

##### 23.3 Better Homes Program (PMH)

| 2023 | Increase from 80 to 120 the number of active women's groups participating in the Better Homes Program |
| 2024 a 2025 | Maintain at 120 the number of active women's groups that participate in the Better Homes Program |

#### 24. Development of small producers

| 2023 a 2024 2025 | Have 195 hectares planted by associations of small independent producers  
Have 2 associations of small independent RSPO certified producers |
25. We respect human rights

25.1 Human rights training

<table>
<thead>
<tr>
<th>Year 1</th>
<th>Year 2 - Year 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>2025</td>
</tr>
</tbody>
</table>

Communicate relevant human rights information to 100% of new staff
Achieve a minimum participation of 85% of hired personnel in training to reinforce human rights

25.2 Contracts with key service or product suppliers

<table>
<thead>
<tr>
<th>Year 1</th>
<th>Year 2 - Year 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>2025</td>
</tr>
</tbody>
</table>

Maintain 100% contracts with key suppliers in the supply chain with legal compliance clauses and critical working conditions

25.3 Human rights evaluations of security service providers

<table>
<thead>
<tr>
<th>Year 1</th>
<th>Year 2 - Year 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2024</td>
<td>2025</td>
</tr>
</tbody>
</table>

Human rights due diligence carried out annually to security service provider

25.4 Human rights evaluations in NaturAceites operations and third-party fruit producers

<table>
<thead>
<tr>
<th>Year 1</th>
<th>Year 2 - Year 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>2024 - 2025</td>
</tr>
</tbody>
</table>

Human rights due diligence carried out on 50% (at least) of third-party fruit producers
Human rights due diligence carried out on 75% (at least) of third-party fruit producers
Due diligence on human rights carried out on 100% of third-party fruit producers

26. Land ownership

26.1 Documentation supporting legal ownership

<table>
<thead>
<tr>
<th>Year 1</th>
<th>Year 2 - Year 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>2025</td>
</tr>
</tbody>
</table>

Maintain 100% of the legal documentation of properties where NaturAceites or its fruit suppliers operate

26.2 Third party claims regarding legal ownership

<table>
<thead>
<tr>
<th>Year 1</th>
<th>Year 2 - Year 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>2025</td>
</tr>
</tbody>
</table>

Annually and publicly report the status of cases of land claims by third parties
### 27. Safety of our products

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>100% of refined products are included in the scope of the safety system</td>
</tr>
<tr>
<td>2023 a 2024</td>
<td>In external audits of the SGIA: maximum 4 minor non-conformities; 0 major or critical nonconformities</td>
</tr>
<tr>
<td>2025</td>
<td>In external audits of the SGIA: maximum 3 minor non-conformities; 0 major or critical nonconformities</td>
</tr>
</tbody>
</table>

### 28. Traceability of our product

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Maintain 100% traceability to plantations for all CPO, PKO and Refined products handled in NaturAceites</td>
</tr>
<tr>
<td>2023 a 2025</td>
<td>Maintain 100% of fruit, CPO, PKO or Refined suppliers evaluated regarding compliance with the Human Rights and Sustainability Policy and classified as low risk level</td>
</tr>
</tbody>
</table>

### 29. Certifications and good sustainable practices

<table>
<thead>
<tr>
<th>Year</th>
<th>Aim</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>From 57% of certified plantation area in 2022, increase the RSPO certified area to 67%</td>
</tr>
<tr>
<td>2024</td>
<td>Reach 71% RSPO certified area</td>
</tr>
<tr>
<td>2025</td>
<td>Reach 89% RSPO certified area</td>
</tr>
</tbody>
</table>
Reporting our performance
This section considers aspects related to the development of the organization’s human capital, good working conditions, ethics, culture and values, as well as respect for a safe work environment in compliance with occupational health and safety standards.
11.1 Human rights due diligence

Our Human Rights and Sustainability Policy \(^{12}\) and Labor Policy \(^{13}\) are the basis of working conditions at NaturAceites.

To ensure compliance with these policies and at the same time identify and evaluate impacts, we carry out annual and internal due diligence on human rights (for more information, please go to section 25, “We respect human rights”). As part of due diligence, at NaturAceites we have established several programs to respect human rights, three of which are related to good working conditions:

- **Respect for women**: which considers aspects of harassment, abuse or violence against this group.

- **Non-discrimination in our practices and relationships**: where workers, communities and women are taken into account.

- **Respect for labor rights**: which includes a review of respect for freedom of association, no forced labor, no child labor, payments and contracting conditions.

These programs are related to the practices established by sustainability standards, palm oil sector guides and customer evaluations. In addition to this:

- We communicate at induction and annually the key topics of our Human Rights and Sustainability Policy (which includes respect for women, non-discrimination and labor rights).

- We have a Gender Committee for Women where, among others, information on their rights and practices promoted by NaturAceites in relation to respect for women is reinforced.

- We have a complaints mechanism that is communicated to workers.

- We carry out compliance audits and report weekly the status of gap closure plans to the Management Committee and area managers.

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\(^{13}\) Consult and download from https://naturaceites.com/wp-content/uploads/2023/05/PoliticaLaboralNaturaceites_2023.pdf
In the 2022 human rights due diligence, corresponding to working conditions, only potential impacts were identified that were the basis for improvements to prevent them from becoming real impacts:

- **Strengthen** communication to overtime personnel, ensuring their adequate understanding.

- **Ensure** that all documentation is available that supports worker promotion cases.

- **Facilitate** that meeting agreements with worker representatives are communicated to staff.

- **Determine** and implement a mechanism to ensure that only personnel hired for agricultural activities are working in the field.

These improvements were assigned to the corresponding member of the Management Committee (section 2.5.1), depending on their nature, to agree on the action plan. The plan is monitored through weekly reports sent to the Management Committee (see section 3.4.1.d).

As we indicated in the section “Our value chain” (2.3.1), third-party fruit plantations provide a significant amount to the processing plants. Therefore, we have the objective of gradually including associated producers within the scope of human rights due diligence (objective 25.4, section 10.2, “Sustainability Objectives”) and in the next reports we will report the results and lessons learned. In the meantime, this group of suppliers is audited and supported to maintain or implement work practices aligned with sustainability standards. The results of internal audits are reported to the Management Committee, which also receives a weekly report on the status of action plans (see section 3.4.1.d). The human rights due diligence report is formally presented to the Management Committee, which is also informed weekly of the status of action plans (see section 3.4.1.d).
11.2 Diversity

As indicated in section 2.5.3 (“Our governance”, “Remuneration”) NaturAceites has established a salary compensation system based on competencies and the Korn Ferry Hay Group Assessment System (HAY). This methodology defines the competencies and skills to perform a position and its associated remuneration on a scale of salary bands, without any weight being placed on personal characteristics, race, sex, age, etc., which affects the valuation of a job position.

Figure 8. Distribution of collaborators, by region and job category.

The section “Our work team” (2.4.2) presents distribution information by region, sex and type of contract. The regions presented in that section correspond to those defined by NaturAceites to control the operation. Figure 8 shows the distribution for the three main job categories in the organization: management, middle management (headquarters, coordination and supervision) and operations. Information on sex and age group will be included in the next report.

The participation of women in agricultural areas is a challenge because culturally the activities are carried out by men; however, it has been identified that it is feasible to promote the incorporation of women in the administrative area and therefore the sustainability objective is to increase the participation of women in that area (section 10.2, “Sustainability Objectives”). The results and lessons learned will be included in the next sustainability reports.

Figure 8. Distribution of collaborators, by region and job category.
2 Female to male salary ratio

Figure 9 shows the female: male salary ratio for the different job categories of the organization. A salary ratio equal to 1 indicates that women and men have the same average salary for the reported level. If the wage ratio for a level is greater than 1, the average wage is higher for women. Otherwise, if the salary ratio for a level is less than 1, the average salary is higher for men.

The differences observed in Figure 9 are due to the fact that for the same job category there may be different levels with different HAY assessments. According to this, the highest level Managements are occupied by men; while the highest level leadership positions are occupied by women.

3 Participation of women in Senior Management positions

At NaturAceites, a Senior Management position is one considered strategic, owner of its budget and independent in problem solving. Of the total Senior Management positions, women occupy around 10% of such positions (Figure 10) and there was no change compared to 2021; but an increase in the percentage of women is expected to be observed as part of objective 11.1 (section 10.2, “Sustainability Objectives”).
11.3 Fundamental rights of workers

Our Human Rights and Sustainability Policy declares respect for the fundamental rights of workers, as defined by the ILO: non-discrimination, no forced labor, no child labor, freedom of association and a safe and healthy work environment. The latter is treated as a material topic in section 14. Regarding the first four rights, section 11.1 ("Due diligence in human rights") provides information about the management to ensure good working conditions. To identify cases or events that affect any of the four mentioned rights, we take into account:

- **Results of due diligence on human rights (related to working conditions, section 11.1):** although potential impacts were identified, none of these allow us to conclude that any regional operation presents a significant risk of violating any labor rights.

- **Complaints and claims system:** no complaints were received related to any of the indicated labor rights.

- **Respect for labor rights:** the scope of due diligence is the main operations of NaturAceites and part of the sustainability objectives considers the inclusion of our third-party fruit suppliers (section 10.1, objective 25.4). Internal audits provide information from fruit suppliers regarding labor rights and also complement due diligence in NaturAceites operations. No systematic non-compliance was identified that indicates that any operation presents a significant risk to labor rights.

![Composition of Senior Management, by sex](image)

**Figure 10.** Composition of Senior Management.
11.4 Hiring

As indicated in section 11.1, our Human Rights and Sustainability Policy14 and Labor Policy15 are the basis for working conditions. Regarding the employment practices that we follow at NaturAceites:

- We carry out recruitment, selection or hiring directly (not through third parties, such as employment agencies).

- We do not charge for recruitment and we communicate it to interested people.

- No documents are kept a copy of the identification document (DPI) to support that the person is of legal age or any legal procedure that is carried out through the organization (such as social security).

- All information is handled confidentially by the Human Talent area.

- All workers receive a written contract and it is explained to people who do not read or whose native language is Q’eqchi’. Every contract meets the requirements legal and sent to the Labor Inspection (by law the contract must be in Spanish). At all operational levels, legal benefits and deductions are also explained and how they are reflected in pay slips.

- All payments are monetary (that is, there are no payments in kind) and a receipt is provided detailing the payments (according to the contract and law) and deductions (according to the law).

- Some positions have piece-rate pay based on production goals. This applies to agricultural harvest activities where there are goals: the review of results by Human Talent shows that they are achievable and that workers exceed the goals in the vast majority of cases (more than 94%) exceed the goal, which represents greater economic benefit.

- In the few cases in which the goal is not reached or if for some reason beyond the control of the worker the harvest cannot be carried out (eg rain), the organization recognizes the corresponding minimum wage.

All of these practices are reviewed in internal audits of sustainability standards that cover agricultural and industrial operations and fruit supplier plantations. The result of compliance is reported to the Management Committee and those responsible for Human Talent. The status of action plans is reported weekly to both.

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15 It can be downloaded from https://naturaceites.com/wp-content/uploads/2023/05/PolticaLaboralNaturaceites_2023.pdf
11.5
Living wage

NaturAceites is a member of RSPO (Round Table for Sustainable Palm Oil) and promotes the application of the RSPO sustainability standard (Principles and Criteria). According to this standard, a living or decent wage is understood to be “the remuneration received for a standard week of work by a worker in a given location, sufficient to allow a decent standard of living for the worker and his or her family.” This definition applies to all workers, including those paid by piecework.

In the proposal to implement a living wage, RSPO has encountered some challenges such as auditability, measurability, time limitations, application of concepts (minimum, prevailing and living wage), as well as concerns regarding the proposed methodology and reference values (benchmark) proposed.

To promote stakeholder understanding, improve prevailing salary calculation and develop a salary reporting system, RSPO has defined a strategy with 3 milestones:

Hito 1 (2023 a 2024)
A Developed prevailing wage calculation procedure.
B Baseline study completed.
C Strategy revised according to the outcome of the standard review.

Hito 2 (2025 a 2026)
A Prevailing wage tool and reporting system created and running.
B Established and referred base salary.

Hito 3 (2026 a 2027)
A Evaluation of the implementation of the living wage.
B Strengthening living wage audits.

While the strategy is developed, RSPO has agreed that the minimum wage payment established for each country will continue. The RSPO approved methodology, as well as the living wage benchmarks, are in accordance with the Global Living Wage Coalition (GLWC, Global Living Wage Coalition).

In the next reports we will update the status of the strategy and progress we have regarding our living wage commitment. The payment of the minimum wage or, once the payment of the living wage is approved for evaluated regions, is audited internally in the operations of NaturAceites and third-party fruit producers. The Management Committee and area managers involved are informed of the degree of compliance and the status of action plans on a weekly basis (see section 3.4.1.d).

16 The standard can be downloaded at https://rsposustainability.org/wp-content/uploads/RSPPO_PC_for_the_Production_of_Sustainable_Palm_Oil_(2018)_.-
18 More information at https://www.globallivingwage.org/
Ethics, culture and values

The GuateÍntegra program proposes a system based on ISO 37001 and also allows the certification of the system through third-party audits. For this reason, our anti-corruption objective includes achieving documentation certification for the anti-corruption system in 2024.

12.1 Operations with corruption risk assessment

The risk assessment is planned for 2023. In next year’s report we will report the operations within the scope of the assessment and whether significant risks were identified in the assessment.

12.2 Anti-corruption policies and procedure

Our Business Integrity Policy was approved in December 2022 and represents our public commitment to anti-corruption. From the risk assessment, planned for 2023, the anti-corruption procedures that must be developed and trained will be defined. Considering

12.3 Corruption cases and measures taken

Our complaints and claims system also considers situations of corruption, based on our Code of Ethics. During 2022 there were no complaints about corruption or legal cases filed against NaturAceites or any of its employees.

19 More information at https://guateintegra.com/
21 It can be consulted at https://naturaceites.com/wp-content/uploads/2023/05/Politica_Integridad_Empresarial_Naturaceites.pdf
Human capital development

The complaints and claims system, as well as communication channels, are key so that they can report any situation that affects them or deviates from the established policies and procedures.

Correct management to prevent, mitigate or remedy impacts depends on workers trained in the correct application of established controls to achieve the expected results.

Furthermore, as part of a good relationship with workers, it is important that they know our policies, their rights and obligations, as well as the complaints and claims system and the communication channels with the organization through those who represent workers.

The complaints and claims system, as well as communication channels, are key so that they can report any situation that affects them or deviates from the established policies and procedures.

All of the above is managed by the Human Talent department through:

Company induction program: every person hired receives general information about NaturAceites, Human Rights and Sustainability Policy, Code of Ethics, payment information, complaints and claims system, among others.

Training program: which covers relevant aspects with the management of social, labor and environmental issues. This program also includes the annual reinforcement of the Human Rights and Sustainability Policy to the entire team of collaborators.

Additionally, the Agricultural department has a communication/training program in which topics relevant to workers and the environment are communicated daily and cyclically. This is relevant in the Polochic region where there is staff rotation due to agreements with communities to distribute places among members of each community.

Human Talent controls training (participant information and duration) and generates statistics to manage induction and training programs. This is the basis of the strategic training objective (objective 13.1 “Training”; in section 10.2, “Sustainability Objectives”) whose results and lessons learned we will be reporting in future reports.
13.1 Average training hours

The result for 2022 is shown in Figure 11 (according to sex and region) and Figure 12 (according to job category and region). The difference between regions is due to implemented controls and training requirements (some implemented systems require more training).

Figure 11. Average training hours per person, by sex. “M” indicates female and “H” indicates male.

Figure 12. Average training hours per person, by job category and region. “G” indicates managements; “MM” indicates middle management; “O” indicates operational.
13.2 Relevant aspects of the training program

As indicated, the training program covers social, labor and environmental issues for the correct prevention and mitigation of impacts. Within these there are 3 that stand out:

- **Occupational health and safety**: the program is based on ISO 45,001 and we have the advice of a company that is an expert in the implementation of this type of management systems, we begin this 2022 with a general diagnosis of the company and there is a training program to cover topics related to implementation. The goal is to have the system implemented to be able to seek certification in 2025.

- **Leadership School**: focused on the development of leadership skills according to our NaturAceites leadership system, focused from the first-line or operational leader to senior management.

- **Commercial School**: dedicated to the development of commercial and marketing tools for the commercial team, areas such as purchasing and logistics have been included for the development of our people.

- **Financial School**: it will be enabled in 2023 and will provide necessary financial tools for area leaders and will identify the financial indicators that will help them make accurate and correct decisions.

- **Certification of jobs**: this program arises from the needs of industrial areas in the training of technical skills and that these are certified to comply with our standards, we rely on INTECAP22 for these on-site training, where the activities, the knowledge and skills that a collaborator in technical positions must have are detected and certification is generated through measurements and evaluations approved by them. It is intended that all our critical technical positions have this certification and that every collaborator who works in them can have a certificate that endorses their work.

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22 INTECAP is the Technical Institute of Training and Productivity, a Guatemalan technical training institution for youth and adults. Since 1972, it has promoted, by delegation of the State and with the contribution of the private sector, the development of human talent and national productivity.
13.3 Performance evaluations

Performance evaluation helps the personal development of workers by identifying areas of improvement to achieve the organization’s goals. At NaturAceites, the performance evaluation is carried out for the job categories of Management and Middle Management (which includes Headquarters, Coordination and Supervision) due to the leadership they have in the organization. For the first job category, the performance evaluation is carried out annually; while for the second it is carried out annually or quarterly. In the Escuintla region where the refinery is located, the evaluation includes the operational level. In all job categories, upon entering a position, a certain amount of time is required to participate in the performance evaluation.

Figure 13 shows, for the job categories that have a performance evaluation, the percentage of evaluation according to sex.

![Performance evaluation, according to sex](image1)

Figure 13. Workers in job categories with performance evaluation, according to sex and region. “M” indicates female and “H” indicates male.

![Performance evaluation, job category](image2)

Figure 14. Workers, according to job category, who participate in performance evaluation. “G” indicates managements; “MM” indicates middle management; “O” indicates operational.

Participation in performance evaluations, according to job category, is shown in Figure 14. In all regions, positions that correspond to Middle Management or higher participate in the performance evaluation. As previously mentioned, in the Escuintla region the Operational level is included in the performance evaluation.
We are aware of the importance of workers returning home in good condition and at the same time we know that in the diversity of activities carried out there are health and safety hazards that can affect our collaborators.

For this reason, we have an SSO management system to minimize and prevent the risks of occupational injuries or illnesses that we are strengthening to comply with ISO 45001 and requires the coordinated work of an external consultancy that has experience in this type of systems, a team internal support (which monitors compliance and supports areas to implement controls) and leadership and commitment at all levels to health and safety.

Within the system under ISO 45001, legal compliance is also included (such as Government Agreement 229-2014 and its reforms according to Government Agreements 33-2016 and 57-2022).

Our objective is to have a risk management system that complies with ISO 45001 by 2025 (section 10.2 “Sustainability Objectives”, objective 14.3) and in the next reports we will report progress and lessons learned. As it is a sustainability objective, monitoring is done at the Management Committee level (please see section 3.4.2).

The implementation of the system under ISO 45001 is led by the Human Talent Management that reports to the Executive Director.

14.2 Risk assessment

The identification of hazards and evaluation of their risks is carried out under two modalities:

by position:

It is a joint effort between workers, their direct bosses and support staff from the OHS area. To complete the risk analysis, a field verification is carried out and with complete information, risk levels and preventive measures are determined. The review of this information is carried out every 3 years, the exception is if an incident occurs that requires reviewing whether the hazards were identified, their risks were correctly evaluated and the control measures are adequate.
High risk activities:

They are those that, if not executed correctly, can cause accidents with serious or fatal consequences. People who carry out any of these activities receive training to carry out a Safe Work Analysis (ATS) prior to starting work, as well as to identify the necessary control measures and register them in a Safe Work Permit (PTS). Both the ATS and the PTS are reviewed and authorized by SSO personnel and the person responsible for the area.

To mitigate each evaluated risk, the control measures are determined jointly with those participating in the risk assessment, considering this hierarchy (orders from highest to lowest priority):

- **Elimination**: physically removing the hazard.
- **Substitution**: replace the danger.
- **Engineering procedure**: isolate the worker from the hazard.
- **Administrative procedure**: changing the way people work.
- **Personal protective equipment** (as a last option).

To manage the implementation of control measures, the SSO area prepares an SSO Plan that is reviewed annually considering the control measures identified in the risk matrices, results of inspections carried out by the SSO area in operations to verify compliance with the measures, control, incidents that have occurred and results of OHS indicators. Monitoring of the SSO Plan is the responsibility of SSO Coordination and SSO Analysts and the results and progress are reported to Human Talent Management, who is part of the NaturAceites Management Committee.

The SSO area that supports risk assessments and Bipartite SSO Committees have been trained by the Red Cross in the identification of hazards according to the COGUANOR NTG 13001 standard. For the risk assessment, the GTC 45 standard (Colombia) and the NTG 13001 are used. Anyone who is part of the SSO area must have experience in SSO risk management to provide support to other areas.

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23 NaturAceites considers: work at height, work in confined spaces, hot work, electrical work and work with chemical substances.
All workers can report any risk situation to their superior manager, labor representatives and SSO personnel. The information is taken into account to analyze improvement needs and measures to be taken by the SSO area and management of the area where the situation is reported.

If, despite the control measures, there is an accident that causes more than 2 days of recovery, the investigation includes the review of the risk assessments to determine the need for improvements in the evaluation and control methods.

Additionally, the Bipartite SSO Committee analyzes these accidents using as sources of information: preliminary report issued by SSO area personnel and investigation report of the events (interviews with witnesses and visit to the scene of the incident).

Based on this information, root causes and corrective actions are determined to avoid recurrence. In addition, this type of accident is reported to the Occupational Health and Safety Directorate of the Ministry of Labor.

### 14.3 Health services

A healthy and safe work environment favors the physical and mental health of workers. To establish this, at NaturAceites we have several activities:

A **Work environment inspections:**

Through visits to places where activities are carried out, the SSO area evaluates, among others, the existence of unsafe conditions that require improvement. The results are reported to those responsible for the operation and the SSO area follows up on the appropriate correction of the reported situation. Depending on the risk of the unsafe condition identified, you may suspend activities until the necessary correction is made.

B **Inspections of unsafe acts:**

Control measures train and raise awareness among workers, so that they know the importance of complying with them. The SSO area carries out inspections to ensure that control measures are complied with by workers. If during an inspection an unsafe act is found (ie non-compliance with the control measure), the OHS Inspector provides feedback to the worker to prevent him from committing it again and, if the act is repetitive by a worker, the corresponding sanction is requested, according to what is established in the Internal Work Regulations.

C **Health surveillance of workers:**

For activities that have a risk of impacting health, we carry out specific medical evaluations to evaluate the effectiveness of control measures aimed at protecting the health of workers: cholinesterase (exposure to organophosphate chemicals or carbamates), audiometry (exposure to noise) and spirometry (exposure to particulate matter in air). NaturAceites coordinates these evaluations so that all workers whose activity has any of the aforementioned dangers participate. The results are reported to collaborators and if there is any deviation, an investigation is carried out to determine causes and take action.

D **Personal protection equipment (EPP):**

The SSO area, using the risk assessment, determines the technical specifications of the PPE. This equipment is provided free of charge, replaced when necessary, and proper use training is provided. Through inspections of unsafe acts, condition, compliance with specifications and proper use are verified.
14.4 Participation, consultation and communication

The participation of workers in the SSO system is carried out through representatives who are integrated into the Bipartite SSO Committees, whose operation is carried out according to the legislation: the committees meet monthly to review the status of the SSO system or as required (e.g. in the event of an accident, as investigation and action are required to prevent recurrence). Workers also have representatives in Labor Relations Committees and Coexistence Meetings in which there is a space to discuss OHS issues.

As indicated, risk assessment is carried out with workers to identify hazards in workplaces (section 14.2, “Risk Assessment”). In the event of a change to a control measure and depending on the impact it may generate (e.g. different personal protective equipment), comments from workers are taken into account to ensure that the measure will support the development of activities without limiting workers.

Communication of important OHS topics includes electronic media, billboards, short field talks, “One Point Lessons.” For agricultural harvest workers, communication is done through capsules during the time dedicated to calisthenics, when exercises are performed before starting work in the field, to stretch muscles and minimize the risk of injury. This space also allows you to report on topics relevant to workers, which include SSO issues.

14.5 SSO Training

NaturAceites fully believes that keeping personnel trained in OHS issues supports risk reduction and, therefore, accident prevention. The SSO training program is the responsibility of the SSO area, who through the annual process of Detection of Training Needs (DNC), results of inspections made to areas, incidents, as well as what is required by legislation24, determines the training on SSO issues that They are necessary.

The training is given by people specialized in each of the topics. In order to facilitate the means to train personnel, access to technology is taken advantage of, so virtual, in-person or hybrid training is scheduled. Trainings are scheduled primarily in the afternoon so that staff can participate. For agricultural personnel, Q’eqchi’-speaking OHS personnel are available to facilitate understanding of information. All trainings are free.

As part of the induction activities to a job, all the safety regulations that the company has, legal labor issues regarding OHS and the specific risks of the jobs and the control measures for them are made known. minimize risks.

24 Among others: fire extinguishers, first aid kits, first aid, chemicals and hazardous materials, ergonomics and lifting loads, use and importance of personal protective equipment (PPE), work tools, HIV, high-risk tasks.
14.6 Health promotion

NaturAceites also provides means to promote health aspects not related to work. We manage with various governmental and non-governmental entities: vaccination days (COVID-19, influenza, tetanus, human papillomavirus), ophthalmological days and HIV/AIDS tests.

If during these activities we have visitors, contractors or suppliers who want to participate, the space is provided to them, as part of the commitment to ensure the health of the workers.

We have clinics where nursing staff can treat common illnesses or refer specialists if required. The service is available to workers, contractors or visitors of the organization. The Polochic region clinic provides service to communities surrounding the facilities and includes the use of an ambulance if necessary. Consultations and emergencies are provided all year round.

Agroindustrial regions have recreation spaces for staff: gym, soccer and basketball fields.

14.7 Third Party Fruit Growers and Contractors

We have a program aimed at fruit producers to support them in implementing and certifying sustainable practices that include OHS and legal compliance issues. Through internal audits we monitor the degree of compliance and closure of action plans, which we report weekly to producers and the Management that supports them. More information about this program, regarding the planned times, the support given to producers and the results achieved, in section 29, “Certifications and good sustainable practices”.

In addition to support in induction into the company (section 14.1, “Overview of our SSO system”), contractors are required to have risk matrices, prepared under their responsibility, that include the activities to be carried out at NaturAceites. Likewise, they are required and verified to be in compliance with the provisions of current national legislation.

14.8 Injuries from work accidents

The categories of injuries consider both the legislation and NaturAceites guidelines:

- Moderate:
  Recovery is greater than 2 days and less than 6 months.

- Big consequences:
  Recovery is longer than 6 months or there is permanent disability.

- Fatality

Any injury that falls within these categories entails an investigation and action plans involving the Bipartite OHS Committees (depending on the region). All incident information is collected by the SSO area.
In 2022 we regret two accidents that resulted in fatalities and a third with a recovery process of more than 6 months. In addition to providing support and accompaniment to families, investigations were carried out to ensure that these situations do not occur again, as part of our commitment to zero fatalities or permanent disability.

There were no incidents with fatalities or major consequences in activities carried out by contractors.

The history of moderate accidents is shown in Figure 17. The details of this type of accident are found in Annex A07, which shows the damage it generated. Each of these incidents generated corrective actions that were reviewed by the Bipartite SSO Committees to minimize the recurrence of these events.

There were no moderate incidents in activities carried out by contractors.
Based on the accidents reported for 2022 and total hours worked, the frequency rate information shown in Figure 18 was generated (Annex A07 includes the frequency rate by accident category). There is a tendency to increase this rate, the main cause of which is the number of incidents in the Northern Transversal Strip, whose frequency rate is the highest in the organization and for this reason, the inspections that the SSO area carries out and that it includes comments in the field and talks to workers, so an improvement in the results of 2023 is expected.

**Frequency index, Naturaceites**

![Frequency index, Naturaceites graph](chart)

**Figure 18.** Accident frequency rate at NaturAceites (per 1,000,000 hours worked).

There was a correction in the 2020 and 2021 data, as it took into account data that was corrected for this report. Regarding information from previous years, the correction represents a 40% or more decrease.

14.9 Occupational diseases

During 2022, no occupational ailments or illnesses were identified (i.e., attributable to any work activity carried out by workers or contractors). We perform cholinesterase, audiometry and spirometry evaluations, as part of the health surveillance of workers (section 14.3, “Health Services”) of the hazards that have been identified as having a greater risk to health (exposure to organophosphates or carbamates, noise or particulate matter in air) and the results are being digitized to be able to analyze trends that provide us with additional information, to take advantage of the 3 years of information we have.
This section deals with issues related to the environment and responsibility for the impacts of the operation, as well as compliance with our commitments in this regard.
We annually review information on water-related impacts as part of NaturAceites' overall sustainable risk assessment (see section 8, "Our process regarding material issues" and Table 03 in Annex A05, topic "Environment"). The review includes the participation of several areas given the relationship they have with environmental and social issues.

1. Water quality

All wastewater management is done according to the commitments of the wastewater technical studies (ETAR). The Beneficiation and Refining Plants have wastewater treatment systems. For the former, the nutrients from the treated water are used and incorporated into the soil through fertigation, a process that is monitored to ensure that any runoff does not reach the surface water body. For the second, the quality of the treated water allows its discharge to the body of water.

In the plantations we have a program for the recovery and protection of river banks. As part of the program, we carry out quality monitoring twice a year: samples are taken for analysis in agreed rivers, at the entrance and exit of plantations, together with environmental NGOs and in the presence of communities, with whom the results are shared. of the analysis.

To identify pollution problems, we also carry out macroinvertebrate sampling on the banks: the results confirm that there is no impact of the plantations on the water bodies that pass through the plantations.

2. Efficient use of water

Figure 19 shows the location of operations on the water stress map reported by the Aqueduct project of the World Resources Institute25. "Water stress" is the relationship between water extraction and available renewable sources.
of surface and groundwater, which include domestic, industrial, irrigation, livestock, etc. uses. Agroindustrial operations are located in areas of low water stress (ie low competition between water users); while the refinery operation is located in an area of “high water stress” (ie high competition between water users).

In plantations, the high rainfall allows an operation that has not required irrigation. We use a very low amount of water, coming from wells or rivers for agricultural operations: the evaluations we have made indicate that, with respect to the flow of the rivers, the volume we can use in a day is less than 0.1% of the flow (ie we use less than 1 liter for every 1,000 L of the river).

This does not affect the availability of water to downstream communities.

Beneficiation plants use well water for their operation and not from a river. Additionally, since 2019, the Panacté processing plant has a rainwater collection tank that allows collecting between 9,500 and 11,000 m³ annually (depending on rainfall). The refiner also uses well water and completes the volume of water it requires with suppliers (around 18%) who have permission to sell water. For these operations, there are goals to ensure their efficient use.

We have defined objectives for the efficient use of water in processing and refining plants (see section 10, “Our strategy and sustainability objectives”). As stated in our governance (3.4.2, “Compliance with strategic sustainability objectives”), there is a quarterly review of goal compliance and the results are reported to the Management Committee.

Figure 19. “Water stress” in Guatemala, according to the “Aqueduct” Project. The location of NaturAceites operations is shown.
fruit suppliers

The plantations of fruit suppliers are also located in areas of low water stress and, like the plantations managed by NaturAceites, they use water from wells or rivers (if this situation arises, they also consume a very low volume of river water because are operations similar to those of the organization).

We audit that their practices to protect water quality meet the same level as those used in NaturAceites plantations (as applicable): riverbank protection, technical study of wastewater (WWTP), etc.

15.2 Water use

Agricultural operation

In plantations we have used water for irrigation since the rainfall in the regions we operate satisfies, in general terms, the water needs of the palms (around 150 mm per month, see Figure 20). To keep track of rainfall, there are weather stations in the regions and the information is presented to know projections.

Benefit plants

The volumes of water used depend on the amount of fruit to be processed and this can be seen in Figure 21: the plant with the greatest capacity to process fruit requires a greater volume of water.

![Rainfall (annual average), mm](image1)

**Figure 20.** Average rainfall in agricultural regions. The red line represents the annual requirement of the palms.

To ensure efficient use, there are water volume goals per ton of fruit (FFB) processed. The results in Figure 22 include the weighted average of the three NaturAceites processing plants and the planned goals from 2021 to 2025, which have been met year after year.

![Benefit plants, water wells (m3)](image2)

**Figure 21.** Use of water from wells in processing plants.
refiner

The operation uses water from wells and third parties (Figure 23) and is carried out in an area of water stress, so improvements were introduced in the efficient use of the resource (Figure 24): efficiency is calculated with respect to the “refining” process, bleaching and deodorization (RBD) which has the main requirement of water and the resulting product is the basis for the following processes for the production of vegetable oils, butters and margarines.
15.3 Wastewater and water consumption

The legislation establishes the criteria for the proper management of wastewater. In general, it requires that all operations have a wastewater technical study (ETAR) prepared by a third party authorized by the Ministry of Environment and Natural Resources (MARN). The ETAR includes the commitments for the management of wastewater, its treatment and the required analyses: frequency and permitted parameters, whether for fertigation or discharge into a body of water.

Benefit plants

The processing plants have wastewater treatment systems. The resulting waters at the end of the system are used for fertigation as defined by legislation (Governmental Agreement 236-2006) that allows the use of nutrients. For this, the limits defined for metals by the same legislation are met, which also establishes the criteria for sampling and its frequency. Sampling and analysis are carried out by a third party. Natural products, the limits have not been exceeded and we can continue to use fertigation to take advantage of nutrients.

It also has a wastewater treatment system and control parameters defined by Government Agreement 236-2006. Like processing plants, treated water is sampled and analyzed by a third party that follows the sampling procedure defined by the aforementioned legislation. Treated water contains less than 1,000 ppm of dissolved solids and as part of internal controls, we monitor color and biochemical oxygen demand (BOD) to ensure it is below 200 ppm.

Starting in November 2019, the volume of treated water began to be monitored (Figure 25) and with this, the water consumption (by difference with the water used) was estimated, which is shown in Figure 26.

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**Figure 25.** Volume of treated water at the end of the treatment system.

**Figure 26.** Water consumption in the refinery (water used less water discharged).
16.1 Soil protection

Soil health is key to good productivity and plant health and that is why the Agricultural team has established a program of Good Agricultural Practices (GAPs) with the support of external advice, which in addition to taking care of soil health, considers other aspects. care and maintenance of palms. The commitment of the Agricultural team to GAP has achieved good yields that rank first worldwide. Figure 27 reports the palm oil yield (CPO) by area, according to public information from the United States Department of Agriculture (USDA), and Figure 28 shows the average fruit yields that have been obtained by: NaturAceites, Guatemala. global level. This shows the importance of GAP to achieve good results.

Figure 27. Historical trend of the best palm oil yields internationally (information available at https://apps.fas.usda.gov/psdonline/app/index.html#/app/home).
Erosion protection

From the beginning of a plantation, the soil is protected by a cover of planted legumes that also provide nitrogen to the soil. Subsequently, with the growth of the palm, these legumes are naturally replaced by other plant species or controlled by agricultural practices.

When the palm reaches the production stage, it is necessary to remove one of its leaves to harvest the fruit. The leaves removed during harvest are placed in the soil to protect it from erosion and help increase the levels of organic matter in the soil. In 2022, 8.7 MT of leaves per hectare were placed.

We do not have extensive plantations on steep slopes, which according to the RSPO definition corresponds to a continuous area greater than 25 ha, where the slope is greater than 25° (45%). About 2% of the planting area is on slopes where terraces are used to protect the soil following a standard procedure that is periodically evaluated by the Agricultural Technical area to ensure adequate soil protection. Annex A08 presents the distribution of slopes in NaturAceites with respect to planted areas.

Soil fertility

Good nutrition contributes to the development of the palm and its good health to prevent the attack of pests or diseases. The nutrition plan is managed by the Agricultural Technical Department and through periodic analysis of soil and leaves it determines the application of fertilizers necessary for the palms. The analyzes of leaf and soil samples are carried out at NaturAlab, which has accredited nutrient tests under the ISO 17025 standard to ensure the reliability of the results.

We have two composting processes for fruit processing waste. Compost also provides nutrients and is considered in the fertilization plan. According to the results observed, 12 MT of compost replaces 1 MT of inorganic fertilizer, so the savings of chemical fertilizer that stopped being applied in 2022 was 3,200 MT.


Figure 28. History of annual average fruit yield by area for NaturAceites, Guatemala and global level. Extraction rate of 24% was used to convert values reported for palm oil to fruit.

Figure 29. Amount of compost applied in plantations.
The development of the fertilization plan is the responsibility of the Agricultural Department, which has the support of the Agricultural Technical Department to verify the good application of fertilizer in the field. Based on the fertilization plan and application records, Figure 30 was prepared, showing the historical fertilizer application per hectare.

A public source showing the impact of good nutrition on performance can be found at https://akvopedia.org/wiki/Sustainable_Oil_Palm_Farming_/__Fertiliser_application%E2%80%94Background. Figure 31 gives an idea of the amounts of fertilizer used in plantations and the proposed public site mentioned. The data in this figure was adjusted to the nutrients considered by the website. Take into account that it is a reference value and that nutritional needs also consider other variables that are included in the fertilization plan.
### 16.2 Responsible use of pesticides

We have an Integrated Pest and Disease Management (MIPE) program whose objective is to ensure that the presence of pests remains below the limits (thresholds) established by the company, so that they do not cause damage to the plantation. For this, several strategies have been implemented:

- **Traps** to capture the black palm weevil (Rhynchophorus palmarum), one of the main pests in plantations.

- **“Phytosanitary stations”** for early detection of pests in the rainy season (when there may be an increase in pests).

- **Planting nectar trees** to attract beneficial insects that can attack other insects harmful to oil palm.

- **Use of biological agents** to combat pathogens.

- **“Phytosanitary rounds”** throughout the year to identify diseases, anomalies that require attention, pest population counts, etc.

If, despite the MIPE controls, it is observed that the pest thresholds are exceeded, then the chemical product is used only on the oil palms that present problems. Additionally, to protect both people’s health and the environment, only pesticides that DO NOT appear on any of these lists are used:

- **World Health Organization (WHO):** those classified as “extremely dangerous” (class IA) or “highly dangerous” (class IB).

- **Stockholm Convention:** what considers persistent organics.

- **Rotterdam Convention, Annex list III:** dangerous pesticides in international trade.

Prior to the application of a product, the Agricultural Technical Department carries out tests to decide the doses of approved products. All personnel who handle, apply or come into contact with pesticides are trained in the good practices that apply to the operation they carry out and provided with personal protective equipment.

Figure 32 shows that the MIPE plan has been effective in achieving a decrease in the amounts of pesticides applied. Taking into account the results and conditions that can favor pests, the goal was defined for strategic objective 16.2 related to pesticides (section 10, “Our sustainability strategy and objectives”).

Herbicides help control weeds in the palm “plate,” which is the circular area surrounding a palm. This is where cleanliness is important to make it easier for workers to visualize the most opportune time for the harvest and the work of collecting the fruit. The amount of herbicide applied is shown in Figure 33 and based on agricultural history and practices, the goal of objective 16.3, related to the use of herbicides, was defined (section 10, “Our sustainability strategy and objectives”).
Figure 32. Use of pesticides in plantations, expressed as kilograms of active ingredient (AI) per area (ha).

As part of our commitment not to use pesticides classified by WHO as extremely or highly hazardous (classes IA or IB, respectively), we share the classification of pesticides (pesticides and herbicides) in Figures 34 and 35. We only use “moderately dangerous” pesticides (class II), “slightly dangerous” (class III) or “not likely to present an acute danger” (class U).

Figure 33. Use of herbicides in plantations, expressed as kilograms of active ingredient (AI) per area (ha).

Figure 34. Relative amounts of pesticide use in plantations, with respect to active ingredient (AI) by area (ha) and WHO classification.

Figure 35. Use of pesticides in plantations, expressed as kilograms of active ingredient (AI) per area (ha), according to WHO classification.
## General waste information

Waste management is systematized starting in 2018, when collection centers are completed to separate the different identified waste and ensure that they have conditions that protect the waste from contact with rain or soil.

The vast majority of our waste is organic, coming from plantations, which facilitates internal waste management: around 99.8% (Figure 36) of the waste generated is managed internally and is non-hazardous according to the classification of the Basel Convention

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Palm fronds that are removed during harvesting or pruning</td>
</tr>
<tr>
<td>2</td>
<td>Compost from empty fruit bunches (rachis / EFB) or from these without composting.</td>
</tr>
<tr>
<td>3</td>
<td>Use of biomass resulting from the processing of fruit bunches.</td>
</tr>
<tr>
<td>4</td>
<td>Byproducts from the processing and refining plant.</td>
</tr>
</tbody>
</table>

The disposal of waste 1 and 2 is in plantation to take advantage of the nutritional content and organic matter. Residue 3 is used as biomass to generate energy in the processing plants. Residues 4 and 5 are incorporated into the soil of the plantations. See Figure 36 which shows the management diagram of this waste and its circularity.

The disposal of hazardous waste, classified according to the Basel Convention, can be done by:

- **NaturOceites**: lubricants, wipe or sawdust to collect lubricants. Its energy is used in bunker or biomass boilers.
- **Third parties that have a current environmental license for waste disposal**: lubricants from agro-industrial regions, laboratory or clinic waste.

Data collection is done by weighing the waste, as part of the disposal control given to it. The exception is palm leaves and the biomass resulting from the beneficiary, as they are based on estimates using sample weights.

Annex A11 shows the flow charts for the main production processes at NaturAceites.

---

27 The agreement deals with the control of transboundary movements of hazardous waste.
17.2 Detailed waste information

Tables 05, 06 and 07 show the classified information of the waste generated and its disposal. As part of our objectives (section 10, “Our sustainability strategy and objectives”) we have included the “Zero Waste to Landfill” project whose purpose is to evaluate ordinary waste to identify those that can be recovered. The project is carried out by a specialized third party and will help us to have better information on ordinary waste. In the next sustainability reports we will include the results of this project.

![Circularity model of waste generated in production processes. Of the total waste managed internally, the percentage corresponding to each waste generated by the operation is shown.](image-url)
### Table 05. Waste generated (values in TM)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL</td>
<td>286,120.8</td>
<td>313,217.4</td>
<td>294,245.4</td>
<td>257,747.6</td>
<td>291,187.2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>NOT intended for disposal</td>
<td>195,809.2</td>
<td>210,294.6</td>
<td>196,267.5</td>
<td>170,153.4</td>
<td>192,595.7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Palm leaves + compost / empty fruit bunches</td>
<td>195,643.0</td>
<td>210,188.7</td>
<td>196,860.2</td>
<td>169,945.2</td>
<td>192,274.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scrap metal + Batteries (vehicle)</td>
<td>118.1</td>
<td>51.7</td>
<td>363.2</td>
<td>178.2</td>
<td>246.2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plastic</td>
<td>23.8</td>
<td>39.4</td>
<td>27.0</td>
<td>11.3</td>
<td>39.2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paper/cardboard</td>
<td>20.0</td>
<td>14.2</td>
<td>16.8</td>
<td>17.1</td>
<td>35.2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Empty agrochemical containers</td>
<td>4.2</td>
<td>0.6</td>
<td>0.2</td>
<td>1.6</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Destined for disposal</td>
<td>90,311.6</td>
<td>102,922.8</td>
<td>97,978.0</td>
<td>87,594.2</td>
<td>98,591.6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fiber and husk for biomass use in processing plants</td>
<td>78,333.53</td>
<td>90,054.48</td>
<td>89,966.08</td>
<td>82,704.37</td>
<td>91,114.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Beneficial plants:</strong> ash from biomass use</td>
<td>10,105.29</td>
<td>10,774.64</td>
<td>5,547.55</td>
<td>3,465.58</td>
<td>5,059.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refinery: ash from biomass use and bleaching earth</td>
<td>1,854.00</td>
<td>2,083.45</td>
<td>2,367.89</td>
<td>1,376.45</td>
<td>2,389.61</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Used oils</td>
<td>0.12</td>
<td>5.13</td>
<td>66.11</td>
<td>12.68</td>
<td>8.65</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expired pesticides, fly trap plastic, laboratory, spill collection</td>
<td>16.46</td>
<td>4.20</td>
<td>23.42</td>
<td>25.52</td>
<td>8.50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oil filters, wipes, other industrial waste</td>
<td>1.60</td>
<td>0.86</td>
<td>1.92</td>
<td>8.69</td>
<td>10.83</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Used personal protective equipment</td>
<td>0.56</td>
<td>0.00</td>
<td>0.54</td>
<td>0.85</td>
<td>0.93</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clinical waste</td>
<td>0.00</td>
<td>0.00</td>
<td>4.44</td>
<td>0.06</td>
<td>0.04</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Table 06. Waste not intended for disposal (values in TM)

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>NOT INTENDED FOR DISPOSAL</td>
<td>195,809.2</td>
<td>210,294.6</td>
<td>196,267.5</td>
<td>170,153.4</td>
<td>192,595.7</td>
</tr>
<tr>
<td>NO DANGEROUS</td>
<td>195,807.4</td>
<td>210,294.0</td>
<td>196,266.8</td>
<td>170,151.0</td>
<td>192,595.2</td>
</tr>
<tr>
<td>INTERNAL TREATMENT</td>
<td>195,643.0</td>
<td>210,188.7</td>
<td>195,860.2</td>
<td>169,945.2</td>
<td>192,274.0</td>
</tr>
<tr>
<td>to. Incorporation into the soil, with agricultural benefit</td>
<td>195,643.0</td>
<td>210,188.7</td>
<td>195,860.2</td>
<td>169,945.2</td>
<td>192,274.0</td>
</tr>
<tr>
<td>EXTERNAL TREATMENT</td>
<td>164.4</td>
<td>105.3</td>
<td>406.5</td>
<td>205.8</td>
<td>321.2</td>
</tr>
<tr>
<td>b. Recycling</td>
<td>164.4</td>
<td>105.3</td>
<td>406.5</td>
<td>205.8</td>
<td>321.2</td>
</tr>
<tr>
<td>DANGEROUS</td>
<td>1.8</td>
<td>0.6</td>
<td>0.7</td>
<td>2.4</td>
<td>0.5</td>
</tr>
<tr>
<td>INTERNAL TREATMENT</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>EXTERNAL TREATMENT</td>
<td>1.8</td>
<td>0.6</td>
<td>0.7</td>
<td>2.4</td>
<td>0.5</td>
</tr>
<tr>
<td>c. Recycling</td>
<td>1.8</td>
<td>0.6</td>
<td>0.7</td>
<td>2.4</td>
<td>0.5</td>
</tr>
</tbody>
</table>

Use:
- to. Palm leaves and empty fruit clusters (with or without composting).
- b. Scrap metal, plastics, paper/cardboard, empty agrochemical containers.
- c. Batteries (vehicles).

Machine Translated by Google
### Table 07. Waste intended for disposal (values in TM)

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DESTINED FOR ELIMINATION</strong></td>
<td>90,323.3</td>
<td>102,938.54</td>
<td>98,000.84</td>
<td>87,714.83</td>
<td>98,712.12</td>
</tr>
<tr>
<td><strong>NO DANGEROUS</strong></td>
<td>90,309.7</td>
<td>102,913.5</td>
<td>97,899.2</td>
<td>87,566.6</td>
<td>98,567.5</td>
</tr>
<tr>
<td><strong>INTERNAL TREATMENT</strong></td>
<td>90,292.8</td>
<td>102,912.6</td>
<td>97,881.5</td>
<td>87,546.4</td>
<td>98,562.6</td>
</tr>
<tr>
<td>to. Incineration with energy recovery</td>
<td>78,333.5</td>
<td>90,054.5</td>
<td>89,966.1</td>
<td>82,704.4</td>
<td>91,114.0</td>
</tr>
<tr>
<td>b. Incorporation into the ground</td>
<td>11,959.3</td>
<td>12,858.1</td>
<td>7,915.4</td>
<td>4,842.0</td>
<td>7,448.6</td>
</tr>
<tr>
<td><strong>EXTERNAL TREATMENT</strong></td>
<td>16.9</td>
<td>1.0</td>
<td>17.7</td>
<td>20.3</td>
<td>4.9</td>
</tr>
<tr>
<td>c. Incineration with energy recovery</td>
<td>0.1</td>
<td>0.0</td>
<td>0.5</td>
<td>0.3</td>
<td>0.1</td>
</tr>
<tr>
<td>d. Incineration without energy recovery</td>
<td>16.8</td>
<td>1.0</td>
<td>17.2</td>
<td>20.0</td>
<td>4.8</td>
</tr>
<tr>
<td><strong>DANGEROUS</strong></td>
<td>1.8</td>
<td>9.2</td>
<td>78.8</td>
<td>27.5</td>
<td>24.0</td>
</tr>
<tr>
<td><strong>INTERNAL TREATMENT</strong></td>
<td>0.0</td>
<td>0.5</td>
<td>63.1</td>
<td>8.6</td>
<td>9.8</td>
</tr>
<tr>
<td>and. Incineration with energy recovery</td>
<td>1.8</td>
<td>0.6</td>
<td>0.7</td>
<td>2.4</td>
<td>0.5</td>
</tr>
<tr>
<td><strong>EXTERNAL TREATMENT</strong></td>
<td>1.8</td>
<td>8.7</td>
<td>15.7</td>
<td>18.9</td>
<td>14.3</td>
</tr>
<tr>
<td>F. Incineration with energy recovery</td>
<td>0.0</td>
<td>5.1</td>
<td>3.7</td>
<td>11.6</td>
<td>7.8</td>
</tr>
<tr>
<td>g. Incineration without energy recovery</td>
<td>1.8</td>
<td>3.5</td>
<td>12.0</td>
<td>7.3</td>
<td>6.4</td>
</tr>
</tbody>
</table>

**Use:**
- to. Fiber and peel from fruit processing. b. Ash (from biomass from benefit and refining plants) and bleaching earth (oil refining).
- and. Used lubricants (refinery), wipe, spill material. F. Used lubricants (agro-industrial regions). g. Chemicals, clinic.
Protection of biodiversity and natural resources

Some of our operations are adjacent to areas of high biodiversity value, forested or located on the route of migratory birds.

Our challenge is to maintain a sustainable operation with the natural environment, due to the value it has for biodiversity. Our biodiversity and natural resource protection programs are aligned with our impact assessment (section 8, “Our process regarding material issues”):

- Use of environmentally friendly chemicals and the integrated pest and disease management program to minimize the use of pesticides (section 16.2, “Responsible use of pesticides”)
- Protection of surface bodies of water and the vegetation on their banks, which contribute to migratory fish and birds.
- Prohibition of hunting of any species.
- Control of invasive species.
- Protection of forest areas in our operations (section 19, “Commitment to zero deforestation and fires”).
- Development of new crops after evaluation based on third-party technical studies that have review and approval of the planting plan, to protect biodiversity, forested areas and ecosystems.
18.1 Our location and areas of value for biodiversity

**Polochic Region**

In this region, agricultural operations in plantations (in 6,000 non-continuous ha) and processing plants are the main ones. The region is located in the middle of two protected areas:

- **The Sierra de las Minas Biosphere Reserve (242,642 hectares):** a category I protected area for Guatemala and IUCN28, 29 and recognized by UNESCO30.

- **The Wildlife Refuge Bocas del Polochic (20,760 hectares):** internationally recognized wetland the by Ramsar convention31 and a category III protected area for Guatemala and IUCN32, 33

**Transverse Strip Region of the North**

This region is located within an area that was promoted for agricultural development since the 1970s. Agricultural operations in plantations (in 5,600 non-continuous ha) and processing plants are the main ones. The closest protected area is Sierra Santa Cruz34, about 10 kilometers away from one of the plantations. For this reason, management in this region is aimed at conserving forest remnants.

3 within the farms and provide areas for the refuge and presence of species, creating islands where biodiversity finds refuge.

**Port Terminal**

Its facilities are located within an area for storing raw materials and loading them onto ships: the Free Trade Zone (ZOLIC) of Santo Tomás de Castilla. This area is adjacent or close to the protected areas:

- **Cerro San Gil:** a protective reserve of springs, category IV protected area for Guatemala.

- **Bahía Santo Tomás:** a closed area, category VI for Guatemala.

Management in this operation is aimed at preventing and being prepared to control oil spills.

28 Areas of global importance in terms of their natural and cultural resources (Regulations of the Protected Areas Law, Article 8).

29 Protected area managed primarily for the sustainable use of natural ecosystems (International Union for Conservation of Nature, IUCN).

30 https://en.unesco.org/biosphere/lac/sierra-de-las-minas

31 International Convention on Important Wetlands.

32 Relatively large areas may contain appropriate areas for sustainable water production, among others (Regulations of the Protected Areas Law, Article 8).

33 Protected area managed primarily for the conservation of specific natural features (IUCN).

34 Special Protection Area for its biological, scenic and geomorphological values, which represent a sample of the country's different natural ecosystems or the generation of essential goods and services to help guarantee sustainable development (Regulations of the Protected Areas Law, Article 8).
18.2 Environmentally responsible

For operations in the Polochic and Franja Transversal del Norte regions we have studies of areas of high conservation value (HCV), carried out by a third party. Of the 6 categories of HCV areas that have been defined, studies have identified 5 in the areas of direct or indirect influence of operations in these regions. More information on the AVC area categories and their location is found in Annex A09.

In 2022, two AVC area studies were reviewed and approved by the High Values Network of Conservation, both for plantations of third-party fruit producers in the certification process:


Based on AVC studies we have established 5 programs to help maintain the status of these areas. These programs are monitored and their results taken into account in the impact evaluation: none of the impacts significantly affect biodiversity35 according to the HCV studies carried out and landscape-level evaluations (number 5 in this same section).

In the case of fruit suppliers, they also have an AVC study and their controls fall into one or more of the programs that we have established at NaturAceites and we do the control through periodic audits that include the evaluation of practices to maintain good quality. status of AVC areas.

Next, a description of the programs.

1 Assessment of water bodies

In coordination with the NGOs Defensores de la Naturaleza and Asociación Balam, monitoring is carried out in which communities also participate. Samples are taken for analysis at points before, during and after the passage of rivers that cross plantations. From the water analyzes carried out to date, there is no finding that indicates a negative impact of NaturAceites’ operations on bodies of water.

The results of water quality monitoring are shared with authorities and communities.

Among the institutions with which results are shared are the Environmental Commission of the Municipality of El Estor and the Authority for the Sustainable Management of the Hydrographic Basin of Lake Izabal and Río Dulce (AMASURLI) due to the importance of the bodies of water before the proximity of Lake Izabal in the Polochic region.

2 Riverbank recovery and protection

It is intended that the rivers that cross NaturAceites farms have an area of vegetation that protects bodies of water and generates benefits for biodiversity. This program is aimed at those rivers with little vegetation or with planting on their banks. Monitoring of the program is done through field evaluations of riverbank conditions and internal audits of protection practices, the results of which are reported to those responsible for plantation administration.

The objective is to have 292 hectares of banks conserved by 2028 and to maintain their good condition from then on.

The results for 2022 (Figure 37) show that compared to the jump that occurred in 2021, the development is smoother but higher than the goal set. In 2022, 92% of the goal was achieved and we are on track to achieve the goal by 2028.

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35 According to the GRI standard definition: “Impact that may negatively affect the integrity of a region or geographic area, either directly or indirectly, and substantially change its characteristics, structures and functions.”

36 Following the recommendations of the “RSPO Manual for the management and rehabilitation of riparian reserves” and guidelines for riparian zones of the national interpretation of the “RSPO Principles and Criteria” standard. We have adapted the recommendations considering our activities and areas of operation.
The evaluations in these areas report vegetation with heights of 2 to 3 meters, as well as a good number of plant species (Figure 38). This is the result of the commitment not to enter or carry out activities in the riverside areas, as they are considered protected.

Regarding the three categories of areas referred to in Figure 37:

- **Conserved**: areas whose coverage and condition is as expected and require continued protection. It is the final state that is desired to be achieved for 292 hectares of riverbanks.

- **In restoration**: areas in which natural regeneration and enrichment with native species are promoted so that they reach the status of “conserved banks”.

- **Special**: areas in which creeping species have been identified that hinder the presence of other vegetation and therefore require interventions with agricultural techniques to bring them to a point that favors their recovery.

### 3 Biodiversity monitoring

Our monitoring system began operating in 2018. Currently, monitoring is carried out every 3 months (to coincide with migrations and greater presence of resident species in each region). To identify the presence of biodiversity, observation, recognition (footprints) and sounds are used.

Reference points have been established in places where a plantation interacts with a forested area. Sightings are classified according to their importance, rarity or threat defined by specialized lists.

37 “List of Endangered Species” (LEA, issued by the National Council of Protected Areas) and the lists of the International Union for Conservation of Nature (IUCN) and the Convention on International Trade in Endangered Species of Fauna and Flora Wild (CITES).
The information from the monitoring carried out internally is complemented by monitoring carried out by the NGOs Defensores de la Naturaleza and Asociación Balam (which use complementary methodologies such as MOSI and fog traps). Every six months, a biodiversity expert carries out evaluations and analyzes of the monitoring results to guide our actions to benefit ecosystems and biodiversity.

Figure 39 shows the number of species that have been observed over the years (not the number of individuals observed) and gives an idea of the richness in biodiversity present in the areas where we operate.

4  No hunting, no logging

We have a “No hunting, no logging” policy that is relevant considering the biodiversity monitoring results presented in the previous section. The policy is communicated to all staff in the regions where we carry out biodiversity monitoring. The communication includes information on monitoring and sanctions in case the policy is not complied with.

Observed animal species

**Figure 39.** Results of biodiversity monitoring in agroindustrial regions (animal species).
Landscape level assessments

In 2022, the first landscape-level assessment was carried out to evaluate the dynamics of socioeconomic and environmental activities around our operations (within a 25 km radius).

The purpose is to determine if our operations can affect the continuity of forests, the connectivity of remnants or cause isolation of species.

Landscape assessments cover long periods of analysis to observe trends and we review them every 2 years.

The study shows:

- There is an improvement in connectivity between contiguous high-value areas (Sierra de Las Minas Biosphere Reserve and Bocas del Polochic Wildlife Refuge) favored by plantations.

- An increase in bird sightings has been observed as they migrate south or north. Systematized information is being built to demonstrate the influence of plantations on these processes.

- Taking care of forested areas and not hunting within operations favors the establishment of sites for the maintenance of other species.
18.3 Alliances to protect biodiversity

Protection of the scarlet macaw
As part of the compensation actions included in our Human Rights and Sustainability Policy, since 2018 NaturAceites and one of its third-party fruit producers have with WCS (section 6, “Associations in which we have a significant role”) a cooperation agreement to finance the protection of 9,400 hectares of the area known as El Perú – Peruito that is located within the Laguna El Tigre National Park (Figure 40).

This primary forest protection project also:

- It is the last nesting site of the scarlet macaw (Ara macao cyanoptera) in Guatemala.
- It is home to other endangered species: jaguar (Panthera onca), white-lipped tapir (Tapirus bairdii), white turtle (Dermatemys mawii) and peccary (Tayassu pecari).

This project also involves the participation of:

- National Council of Protected Areas (CONAP): the governing body by law of protected areas, carries out control and surveillance activities to reduce threats, access control and prevention of forest fires.

- Wildlife Conservation Society (WCS, Guatemala offices): supports CONAP activities by seeking funds for the project. In agreement with CONAP, WCS is in charge of research activities, satellite and field monitoring of the area, as well as activities carried out with the Paso Caballos community. WCS annually reports to CONAP the results of the activities it carries out.

- Balam: the NGO responsible for the maintenance and operation of the “Las Guacamayas” Biological Station, which is used for research and monitoring activities. It also carries out sustainable tourism activities with the help of the Paso Caballos community.

- Paso Caballos Community: Through a Conservation Agreement signed with CONAP (based on the principle of free, prior and informed consent) the community carries out agricultural activities respecting and protecting the biodiversity of the protected area where this community has been established. Through an agreement with WCS, this community is provided with technical and logistical assistance to carry out its agricultural activities, as well as social investment programs in health and education.

- Solidarity: promotes the project externally as a mechanism to obtain additional funds that allow the long-term sustainability of the project.

- NaturAceites: 25-year financing of the project according to the operating budget made by WCS and CONAP. WCS Internacional has approved financing from NaturAceites for this project.
The area protection program, carried out jointly by CONAP and WCS, has 2 large sections:

**A. Biodiversity monitoring**

Its objective is to protect and monitor threatened species and their habitat. Activities include tours to search for and evaluate the condition of scarlet macaw nest sites, nest maintenance, placement and review of camera traps, and white turtle observations.

**B. Protection against threats**

Its purpose is to keep natural ecosystems (forests, wetlands and savannas) protected from threats. For this, it carries out patrols, maintenance of breaches and accesses, operates the early warning and fire response system and monitors heat points with remote sensors.

The activities carried out exceed those planned (Figure 41), which has had a positive impact on the project and for the scarlet macaw, as can be seen in Figure 42. In 2023 there is a review of the first 5-year cycle of the indicators of the project and any changes will be reported in the next sustainability report.
**Figure 41.** Compliance with planned activities of the “El Perú – Peruito” conservation project. The red line indicates 100% compliance with planned activities.

**Figure 42.** Results of monitoring of threatened species found in the “El Perú – Peruito” conservation area.
2 Protection of the manatee

Lake Izabal is the habitat of the manatee (Manatus manatus), an emblematic species in the region, an indicator species of the health of the lake and a species in high danger of extinction, category RAP I (according to the “List of Endangered Species” of Guatemala and the lists of the International Union for Conservation of Nature, IUCN). NaturAceites is supporting this project that has the participation of other institutions and organizations:

- **Municipality of El Estor**: as a government regulatory entity, it regulates the social part related to fishing permits.

- **National Civil/Marine Police**: protective and monitoring entities for legal compliance.

- **National Council of Protected Areas (CONAP)**: entity by law, responsible for protected areas and governing activities in protected areas.

- **El Estor Fishermen's Association**: interest group that acts as a civil safeguard in favor of the manatee.

- **Authority for the Sustainable Management of the Lake Izabal Hydrographic Basin and Rio Dulce (AMASURLI)**: authority for Lake Izabal and inter-institutional coordination platform for the protection of the lake.

- **Nature Defenders Foundation**: entity responsible for the Bocas del Polochic Wildlife Refuge protected area and who carries out monitoring activities for the species.

- **NaturAceites**: financing of the 25-year project.

The project began in 2022 with two main activities:

Carrying out the first tours to determine the population of the species, compare it against the 2016 inventory and evaluate the status of the population of the species. The routes to determine the population of the species are planned annually based on this project.

Governance begins for the protection of the species and its breeding areas.

18.4 Peat soils

In our plantations there is no presence of peat soils, according to the RSPO definition of peat, the national classification of soils (2006) and analysis of organic matter in plantations. For more information on this, you can consult Annex A10.

Likewise, in accordance with NaturAceites' Human Rights and Sustainability Policy, the company undertakes not to establish plantations when such soils are present in recognition of their ecosystem value.
Commitment to zero deforestation and fires

The conversion of ecosystems impacts biodiversity and the emission of greenhouse gases.

We have a commitment to non-deforestation and impact on ecosystems, which since December 2016 has been included in Our Human Rights and Sustainability Policy38 and which also considers the prohibition of burning. The scope of the policy applies to operations of NaturAceites, third-party fruit suppliers and crude oil suppliers.

19.1 Deforestation

We are part of the “Zero Deforestation Voluntary Commitment” coordinated by GREPALMA and which includes third-party satellite monitoring (Satelligence39) of operations of program participants and their supply chain. The evaluation area covers a 50 km radius from a processing plant and is expanded considering plantations outside this radius. The monitoring area for the fruit supply chain is shown in Figure 43.

“Voluntary Sustainability Agreements” are signed with fruit suppliers, which include respect for ecosystems and non-deforestation. It is a process that began in 2015 and to which suppliers have been incorporating until reaching 100% (more information in section 29, “Certifications and good sustainable practices”).

39 More information at https://satelligence.com/
Based on the results of Satelligence monitoring and traceability controls, we can support that 100% of the product handled at NaturAceites is free of deforestation.

In the case of crude oil suppliers, it is reviewed that they have a satellite monitoring tool and studies of the development of existing and new plantations (more information in section 28, “Traceability of our product”). Starting with the 2021 evaluation, it is a mechanism that applies annually and when a new supplier enters.

We have control of the origin of fruit and crude oil handled at NaturAceites, described in section 28, “Traceability of our product”. Based on the results of Satelligence monitoring and traceability controls, we can support that 100% of the product handled at NaturAceites is free of deforestation.

**Figure 43.** Satellite monitoring area defined by Satelligence. In orange the plantations managed by NaturAceites, in light blue those managed by fruit suppliers and in green the locations of processing plants.
Deforestation events during 2022, which were reported by Satelligence.

Prior to third-party satellite monitoring that began in 2020, the evaluation of deforestation events was done with the support of the Geographic Information Systems area, who by comparison of satellite images evaluated land use change in the areas also evaluated by Satelligence.

Of the total deforestation events identified since 2016, none are the responsibility of NaturAceites or its fruit suppliers. GREPALMA publicly reports the results of satellite monitoring: from the 4th quarter of 2020 to the 4th quarter of 2022, zero deforested hectares are reported.

Annex A12 shows the geolocation of deforestation events during 2022, which were reported by Satelligence.

40 It can be consulted and downloaded https://www.grepalma.org/wp-content/uploads/2023/04/Ficha-Sistema-Nacional-de-Monitoreo-2023-espanol.pdf
From 2016 to 2019 we used public data from NASA’s “Fire Information Resource Management System” (FIRMS) to analyze fires at our operations or from third-party fruit growers. Starting in 2020 we use Satelligence data in the area shown in Figure 43, which gives us a better idea of fire events in a larger area and a historical record of them. The fire events reported by Satelligence are those not associated with deforestation. The results with the two sources of information are shown in Figure 45.

Of the total fire events identified since 2016, none are the responsibility of NaturAceites or its fruit suppliers.

Annex A12 shows the geolocation of fire events during 2022, which were reported by Satelligence.
Responsible energy

This information is presented as context for gases greenhouse effect, is not a material issue.

NaturOils consume mainly three types of energy: non-renewable (fuels/fossil), electricity from the national grid, and renewable (use of biomass). Renewable energy is used for the operations of processing plants and refining plants. Figure 46 shows that by 2022 around 87% of the energy consumed comes from renewable sources, 10% from non-renewable energy and 3% from the national electricity grid.

The increase in renewable energy in 2022 is due to the start of operation of a biomass boiler with greater capacity in the refinery, necessary to satisfy the increase in productivity that could not be covered with biomass boilers and forced the use of bunker boilers.

In 2022, a project that adds renewable energy begins operation: NaturEnergy, which captures the biogas generated in treatment lagoons, to use it as an energy source. Of the four anaerobic treatment lagoons of the wastewater treatment system of the Fray Bartolomé processing plant, in 2022 one of the lagoons was closed and the capture of biogas began from the second quarter. By the beginning of 2023, two steep lagoons will be added and by the last quarter of 2023 it is planned that the four lagoons will be capturing biogas.
The energy distribution of the main production processes of NaturAceites is shown in Figure 47.

The largest energy consumers are processing plants (ca. 77%) and refining plants (ca. 19%), which reinforces the importance of the use of biomass in these operations.

For the energy calculation, the starting point is the quantities used during each reporting year that are then converted to energy using conversion factors available on the internet:

- **Gasoline and diesel:**
  [https://www.onlineconversion.com/energy.htm](https://www.onlineconversion.com/energy.htm)

- **Bunker C:**

- **Biomass:** calorific value tests.

If the dimension resulting from the conversion was not GJ, a unit converter is used.
Energy consumption per process (GJ)

Energy consumption per process, relative

**Figure 47.** Energy distribution in NaturAceites, by main process. Beneficiation and refining plants consume ca. 96% of the total energy used in NaturAceites.

### 20.1 Renewable energy

This type of energy is consumed by processing and refining plants. In the former, the operation is designed to take advantage of the biomass generated as a by-product of processing processed fruit. In the refinery, the biomass boilers can operate with plant material byproduct of agricultural operations and with wood chips that come from renewable forests. In Figures 48 and 49.

### 20.2 fossil energy

This energy is used in all NaturAceites operations. As shown in Figure 50, agricultural and refining are the operations that primarily use this energy.
1 Agricultural

In agricultural operations, fossil energy is used to transport fruit to the processing plants and materials that are placed in the plantation (such as compost and ash) and therefore the Agricultural Transportation area optimizes trips to minimize unloaded trips.

The distance from the plantations to the processing plant where they deliver is key in consumption: the plantations of Franja Transversal del Norte are further away and therefore the energy efficiency of this region is greater than the other two, where in addition the allocation of plantations deliver fruit to the nearest processing plant improved energy efficiency in the Pataxte and Panacté regions (both in the Polochic region).

**Figure 48.** Distribution of energy consumed in the operation of processing plants.

**Figure 49.** Distribution of energy consumed in refinery operation.

**Figure 50.** Distribution of non-renewable energy consumed in NaturAceites
2 **refiner**

Optimizing the production process has improved energy efficiency. The energy is mainly used for the generation of steam that is used in various areas; Because the central process is the production of refined, bleached and deodorized (RBD) product, energy efficiency is expressed in relation to the quantity of this product (Figure 52).

3 **Port terminal**

This operation consumes around 1% of the total energy used in NaturAceites. Requires electrical energy to receive and store crude palm oils (CPO) and palm kernel oils (PKO) that are sent at a temperature at which the viscosity of these crude oils does not require additional heating for pumping and represents energy savings in the operation. Loading these oils onto a ship requires heating to reduce their viscosity and is achieved with steam generated with a boiler that uses fossil fuel.

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**Figure 51.** Energy efficiency in agricultural regions regarding the weight of transported materials.

**Figure 52.** Energy efficiency in refinery.
Port Terminal Energy Efficiency (GJ/TM Oil)

![Graph showing energy efficiency over years]

**Figure 53.** Energy efficiency in port terminal.
Greenhouse effect gases (GHG) and other emissions

US Environmental Protection Agency (EPA), internet publications with technical support (buffalos) and national references (electricity, according to energy matrix).

- **The calculation includes these gases**: CO2, CH4 and N2O. Gases containing fluorine (eg fluorocarbons) are not included because they are used in very small quantities and do not represent a significant source (air conditioners).

- The data used comes from operational controls and can be used for financial control. When it is not possible to have data with this support, estimates are used: this is the case of transporting fruit from third-party producers and transporting crude oils. In both cases, the estimate is based on efficiencies (consumption per kilometer) and distances traveled.

- All results are expressed as TM CO2 equivalent (presented as CO2 eq).

**21.1 Calculation of emissions and fixation of GHG**

We use RSPO version 4 PalmGHG calculator conversion factors and models for GHG estimates, with these considerations:

- From the values reported for 2016, all the main operations of NaturAceites (scope 1) are included: plantations, processing plants, refining and port terminal. The use of electrical energy (scope 2) for these same operations is also included.

- Based on the values reported for 2022, third-party fruit producers and transportation used for crude palm oil (CPO) or palm kernel oil (PKO) are included to cover scope 3.

- In the few cases where the PalmGHG calculator does not provide GHG conversion factors (for example, Bunker), data from the

**Figure 54. Gross values of GHG emissions and fixations; as well as net GHG emissions, in all NaturAceites operations.**
The calculation of biogenic CO2 emissions resulting from the combustion of biomass has been included as a goal for 2024 (goal 21.1, section 10, “Our sustainability strategy and objectives”), which will ensure that our values are aligned with international measurement practices. Figures 54 and 55 show the calculated raw CO2 eq values for emissions and fixations; as well as the net value of emissions. Two graphs are shown to report the GHG value for:

• The total of NaturAceites operations.

• The agroindustrial operation (own and third-party plantations and processing plants), to serve as a comparison value with others organizations.

Figure 56 shows the main emission sources:

• **Methanogenic lagoons**: they are part of the wastewater treatment system in processing plants and contribute between 50 and 60% of CO2 equivalent emissions. The capping of the 4 methanogenic lagoons of the Fray Bartolomé plant and the use of effluents from the Pataxte and Fray Bartolomé processing plants in composters has an impact on the reduction of these emissions, which is shown in section 22.3 (“Reduction of GHG emissions”).

![Figure 55. Gross values of GHG emissions and fixations; as well as net GHG emissions, in agroindustrial operations (own and third-party plantations and processing plants).](image)

![Figure 56. Relative GHG emissions according to their origin.](image)
Inorganic and organic fertilizers

Inorganic fertilizers contribute through their manufacturing processes and, in the case of nitrogenous fertilizers, through leaching of N2O. Combined, they contribute between 18 and 25% of CO2 equivalent emissions. Organic fertilizers (compost and empty fruit bunches) contribute due to their nitrogen content and have represented between 3 and 13% of emissions due to the variation in the quantities applied. The fertilization plan is made according to the needs of the palm and based on soil studies (section 16, “Soil and agrochemicals”), ensuring that the optimal amount is added for good productivity and avoiding additional GHG emissions due to excess fertilizer applied.

Non-renewable fuels

They have constituted between 8 and 21% of CO2 equivalent emissions. The use in NaturAceites of more than 85% biomass as a renewable fuel contributes to a significant reduction in emissions from this source. In section 20 (“Responsible energy”) there is information on renewable energy and what is done with non-renewable energy.

Electricity

Coming from the national system, it represents between 2 and 3% of emissions.

Land-use change

Since the historical recording of emissions began in 2016 and until 2022, there have been no new plantations or deforestation or fires attributable to NaturAceites or its fruit suppliers (see section 19 “Commitment to zero deforestation and fires”). For new plantations, studies are included so as not to affect areas with high carbon reserves.

Buffaloes

The valuation of these is included from 2022 and represents a very low value of emissions (with respect to the total it is close to 0.3%).

Machine Translated by Google
Figure 57 shows the GHG emissions attributable to the main sinks:

- **Conservation areas**: forested areas under the control of NaturAceites.
- **NaturOil plantations and third-party fruit producers**: they represent the most important value for GHG fixation.

In this report we include information on emissions that occur outside of NaturAceites: third-party fruit producers and transportation of crude oils. For the former, emissions from agricultural activities (fertilizers and fuel from transportation from plantation to processing plant) are considered. For the latter, fuel is considered to transport the processing plant to the main destinations (refining plant and port terminal). Figure 58 shows their values for 2022, which combined represent around 5% of the emissions reported for 2022 (Figure 54).

**Figure 57.** GHG fixations according to the sink that generates them.

**Figure 58.** GHG emissions by third parties in our value chain.
21.2
GHG emissions intensity

Since the main product is crude palm oil (CPO), Figures 59 and 60 present the intensities per MT of CPO for the net emissions of NaturAceites and agroindustrial operations (the latter for comparison purposes with other organizations). All emissions and fixings previously described for scopes 1, 2 and 3 are included.

21.3
Reduction of GHG emissions

In section 22.1 (“Calculation of GHG emissions and fixation”) it is reported that methanogenic lagoons are the main source of GHG emissions (around 50 to 60% of total emissions). The project to cap off methanogenic lagoons to capture biogas and its subsequent burning represents a significant reduction in GHG emissions41. To calculate the savings, it is taken into account that the emission in methanogenic lagoons depends mainly on the volume of effluent they receive from the processing plant and that a part of that volume can be sent to a compost heap to enrich the compost. Using this information and the RSPO PalmGHG calculator model, the savings were estimated during 2022 (one closed lagoon that operated for 9 months) and the projected for 2023 (with three closed lagoons since the beginning of the year and the four closed lagoons for the last quarter of the year).

Naturaceites emissions intensity (TM CO2 eq/TM CPO)

Figure 59. GHG emissions intensity for scopes 1, 2 and 3 in agroindustrial operations (own plantations and those of third-party producers and processing plants). The net values included in Figure 55 are used.

41 The methane present in biogas has a global warming potential to consider: 1 MT of methane in the atmosphere is equivalent to 22.25 MT CO2 (according to the factor used in the RSPO PalmGHG calculator).
Figure 61 shows the reduction in GHG emissions (light blue bar) using values reported for each year since 2016. Also shown is the reduction in emissions from sending effluent from the processing plant to the composting plant (green bar) and the impact of the decrease of production in 2021 (after the impact of storms Eta and Iota). These last two are added to ensure that you have a stable calculation base. The orange bar shows emissions from methanogenic lagoons. Taking the above into consideration, the reduction in emissions during 2022 by composting and wrapping is around 25,000 MT of CO2 equivalent, which corresponds to a 19% reduction in NaturAceites’ total emissions during 2022.

**Figure 60.** GHG emissions intensity for scopes 1, 2 and 3 in agroindustrial operations (own plantations and those of third-party producers and processing plants). The net values included in Figure 55 are used.

**Figure 61.** Reduction of GHG emissions by capping methanogenic and composting lagoons at the Fray Bartolomé processing plant. The light blue bars show the reduction for 2022 and projected for the next 2 years (figures in bold show the reduction in TM CO2 equivalent).

Using the same model, Figure 62 shows the reduction of emissions at the Pataxte processing plant. The reduction in emissions during 2022 was close to 9,800 MT of CO2 equivalent, which corresponds to a 7% reduction in NaturAceites’ total emissions during 2022. Added to the reduction in emissions from the Fray Bartolomé processing plant, the combined reduction is of 26% of NaturAceites’ total emissions.

**Figure 62.** Reduction of GHG emissions per composter at the Pataxte processing plant (figures in bold show the reduction in MT CO2 equivalent).
21.4 Other emissions

Objective 21.1 (section 10, “Our sustainability strategy and objectives”) includes that by 2024 we have a baseline of SO2, NOx and particulate matter for biomass boilers. This is because biomass represents more than 85% of renewable energy and there are no reference values for this type of boilers. In the next reports we will include our progress in this regard.

Every biomass combustion process is associated with other emissions such as persistent or volatile organic matter (POP and VOC). A review of literature and regulations will be conducted to determine if these emissions are considered a material issue. The same will apply to products considered air pollutants (HAP) by the United States Environmental Protection Agency (EPA). The results of the review will be included in upcoming sustainability reports.

21.5 Adaptation to climate

Climate change affects all organizations and societies and, in turn, they contribute to this phenomenon. The risks of climate change for our operations are available on the NaturAceites42 website. As evaluated, these are the main risks identified:

Communities: in both regions, increased rainfall and flooding can affect subsistence crops. In Polochic they can affect infrastructure and basic services. In the Northern Transversal Strip, the lack of rain can cause water shortages.

Operations in processing plants: in all of them, the problem is due to increased rainfall and flooding that cause operating problems. Additionally, at the Panacté and Fray Bartolomé plants there may be infrastructure damage.

Refinery operations: the greatest risk is water stress in wells due to drought (in section 15, “Water” it is reported that this operation is located in an area of high water stress). On the other hand, the increase in rainfall generates logistical problems in the transportation of raw materials due to the impact on road infrastructure.

We have previously reported on the practices that NaturAceites has implemented to minimize GHG emissions considering the main sources that we have (section 22.1, “Calculation of GHG emissions and fixation”) and the reduction of GHG emissions due to composting and lagoon capping projects (section 22.3, “Reduction of GHG emissions”). Additionally, we have measures to mitigate or prevent the aforementioned impacts:

Communities: support for public institutions to respond to climate events.

Agricultural operations: Section 16, “Soil and agrochemicals” provides additional information on the integrated pest management program (IPM) and slope planting. There is meteorological information to prepare for adverse phenomena. The Agricultural Engineering area maintains roads and drainage.

Operations in processing and refining plants: ensure the efficient use of water (section 15, “Water”) and maintain internal drainage in good condition.

Regarding the financial implications of the risks and the costs of measures to manage them: it is planned to gather information with the managements that participate in the risk analysis starting in 2024, as part of the impact analysis to define material issues. After being consolidated and analyzed, the financial impact information will be reported starting in 2025.

This section considers aspects related to the corporate social responsibility strategy, the strategy of support and accompaniment to the communities of influence in their development, as well as due respect for the Human Rights of our operation, among others.
Building trust

1 Mechanisms available and accessible

We socialize workers, communities, clients, and suppliers about our Complaints and Claims Management Procedure, which has also been made public on our website.

The procedure is communicated in Spanish or Q’eqchi’ and the right to confidentiality and anonymity is reinforced, as well as the company’s position regarding not retaliating against those who present complaints or claims. Communication to workers is done in the induction processes to NaturAceites and in annual reinforcements. Communication to communities is done through “Development Roundtables” (section “Community Relations”, section 4, “Approach to communities”).

Community relations mechanisms (section 23, “Development tables”) to ensure that representatives of all communities know the procedure and channels for complaints or claims.

Our procedure includes, among others, these channels to file complaints or claims:

- By mail: consultasyquejas@naturaceites.com
- By phone at: +502 4992-4866
- You can send text messages via WhatsApp to this number.

Through the NaturAceites website in the “Queries and complaints” option.

There are also options for in-person attention: Human Talent Social Workers, Social Coordinators and Managers, Internal Auditors, Immediate Boss, Labor Relations Committees, Coexistence Meetings (Agricultural), Gender Committees and suggestion boxes.

22.1 Our complaints and claims system

In our operations we maintain communication and service channels to take the necessary measures in the event of any event and impact caused by our operation and value chain. At NaturAceites we consider that the management of complaints and claims is a mechanism to promote respect for human rights and an opportunity for improvement to develop a responsible operation, with the least impact for our neighbors, collaborators and the environment. For this reason, our Human Rights and Sustainability Policy prohibits retaliation, intimidation or harassment of those who file complaints or reports; but rather we promote investigation processes aimed at determining the company’s responsibility, as well as identifying the root cause that originated it in order to provide a fundamental response to the problem.

45 You can also enter from https://naturaceites.com/consultas-y-reclamos-naturaceites/
2 Complaints in the media

In section 2.5 (“Our Governance”) it is reported that during 2023 the complaints and claims system is being expanded to include reports made in the media. If an issue is considered important (e.g., it is related to human rights) or has due support, the Complaints and Claims Management Procedure already mentioned is followed to carry out the corresponding investigation and take action. This applies regardless of whether the reported impact is actual or potential.

3 Attention and response

We have an electronic system in which all complaints or claims are recorded to keep track of the status of each complaint or claim. The Audit and Comptroller Headquarters acts as the Compliance Officer of the mechanism and monitors the investigation processes, taking action, decisions, etc., and prepares a monthly report on the status of complaints and claims that is presented to the Executive Directorate.

The Sustainability and Corporate Affairs Management informs the Executive Management of any complaint or claim that is considered critical, as well as its follow-up and resolution.

4 Public information

Also during 2023, work is being done to make the relevant information on complaints and claims public, including information on public complaints that have been uploaded to the complaints and claims system. As we believe that transparency contributes to reinforcing and creating trust in our complaints system and claims. Once the system is finalized, there will be public information on the type of complaint, date and status; and then include an executive summary of the complaints. Due to confidentiality, complaints related to conduct or ethics are excluded from public information.

As part of our commitment, the next sustainability report will include information on the number and nature of critical issues identified in the complaints and claims system.

5 Review of the complaints and claims system

The Audit and Comptroller area reviews both compliance with the Complaints and Claims Management Procedure (e.g., timing, respect for anonymity, etc.), as well as the knowledge that interested parties have of it (channels for submitting complaints, socialization with parties), stakeholders, compliance, etc.). If it finds any deviation in the application of the procedure, it contacts the parties involved (if necessary) and requests that corresponding actions be taken, which it follows up on.
22.2 Results

Figure 63 shows that the Polochic and Franja Transversal del Norte regions continue to be the places where the highest number of complaints are filed (85% by 2022). Regarding the origin of complaints, during 2022 the majority continues to be generated by workers (42%), communities (34%) and ethics/conduct issues (15%), as shown in Figure 64. This tells us that the Socialization of our complaints and claims procedure is adequately reaching these interest groups and they have the confidence to file complaints or claims.

![Distribution of complaints / claims by origin](image)

Figure 64. Number of complaints presented according to the region where they originate.

![Days to resolve complaints, weighted average](image)

Figure 65. Average (weighted) times to close complaints or claims. The line represents the days that the closure would have taken according to the procedure and number and type of complaints presented; the bar real time.

Regarding the times for closing complaints or claims, during 2022 the times for exceeding the times defined by the Complaints and Claims Management Procedure. Figure 65 compares average (weighted) resolution times: set to procedure versus actual. Our lessons learned:

- There is rotation in the personnel who follow up on the investigation processes
- The investigation process was strengthened and requires more time to complete. For this reason, the times in the procedure were updated, so that they are more aligned with the current investigation process.

To minimize this, middle management is involved so that, in case of delay, they can assign the necessary resource.

As part of our commitment, response times to complaints or claims were considered within the strategic sustainability objectives (goal 22, section 10, “Our sustainability strategy and objectives”). Its goal is to maintain 100% resolution times within the time established by our “Complaints and Claims Management Procedure.”
We promote relationships of trust with the different parties interested in the different geographical areas of our operation to have direct communication that facilitates the prevention, mitigation and remediation of impacts, as well as the maximization of the development opportunities of our operation.

To achieve this, we have a Social Management department that, with the support of the other departments, leads the relationship and communication with communities and other interested parties. Social Management is also responsible for establishing the Corporate Social Responsibility (CSR) program to support the change and development of our neighbors.

Our Human Rights and Sustainability Policy states that we promote and apply “good neighbor” practices. Given the extension of our agroindustrial operations, we have defined three criteria to consider the communities that are part of our interest groups: if they provide labor to the operation (more than 99% of agricultural workers come from communities), the distance from these to operations and if our machinery travels through communities. These criteria define the areas of direct and indirect influence to determine the scope of our relationship. Figure 66 shows the number of communities included in the areas of influence (the variation is due to adjustments in the review of criteria). In turn, the location of the communities in the areas of influence and their needs defines other interest groups with whom we interact.

Figure 66. Number of communities identified in the areas of influence of NaturAceites’ agroindustrial operations.
2 Management of community rights

NaturAceites carries out its operations on lands that have proper evidence of legal ownership to ensure that there is no overlap in lands owned by the communities (for more information please consult Section 26, Land Tenure).

We have carried out, always through a third party and with the communities, participatory mapping processes under free, prior and informed consent (FPIC). As a result of these studies, areas owned by communities and those in which they have the right to use are identified: internal company roads and access to bodies of water on NaturAceites farms. None of NaturAceites' operations are carried out on land owned by communities.

Through socio-environmental impact studies (EISA), carried out by a third party, it is evaluated whether there are areas in NaturAceites' operations that are required by the communities to support their subsistence (for example, hunting): none of the studies have found that Communities need subsistence areas within the company's operations.

Our human rights programs (section 25, “We Respect Human Rights”) include several related to respect for community rights. Each program is reviewed as part of human rights due diligence:

- **Operations carried out only within legal property limits**: to ensure respect for community lands, we check that there is legal ownership information (and registry investigations that support it), that the plantations are within the legal area and that mapping has been carried out. participatory (under FPIC).

- **Search for solutions in respect and adherence to the law, in cases of invasions of private property**: even in these situations against the organization, we seek to promote a climate of dialogue as the main tool to solve the problem. We review that key personnel are trained in the non-use of violence or abuse and the procedure in case of invasions; that there is participation of representatives and mediators and that meeting records are available.

- **Non-discrimination in our relationships and practices**: non-discrimination training is reviewed for all workers, job offers or job descriptions do not have discriminatory requirements, there are no differences for the same job, and interested groups are interviewed.

- **Protection of life, health and safety**: in the case of communities, it is reviewed that there is no restriction or impact on basic resources, and that health and safety risks towards communities have been identified and managed.

- **Respectful treatment of other people**: applies to communities, workers, third-party personnel in our operations, etc. The training of our policy is reviewed (which includes non-use of violence or mistreatment of any type), that the complaint mechanism has been socialized to interested parties, and interested groups are interviewed.

In the 2022 human rights due diligence, no cases of disrespect for the rights of communities included in previous programs were identified. The results of this exercise are public and can be found on the NaturAceites46 website.

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46 The report, which includes the methodology, can be found at https://naturaceites.com/wp-content/uploads/2023/05/Reporte-de-Debida-Diligencia-en-Derechos-Humanos-2022.pdf
3 Impact management of our operation

Every two years, third-party socio-environmental impact studies (EISA) are carried out, to which 100% of the communities are invited. To promote the community participation process, studies are carried out under free, prior and informed consent (FPIC), in addition to taking into account vulnerable groups (eg women, children). The results of the EISA for each region can be found on the NaturAceites47 website and are shared with 100% of the communities in the areas of influence.

The results of the EISA show impacts from the perspective of the communities: positive or negative. For the next reports we will include a categorization that allows us to indicate which of the negative impacts are considered significant; But regardless of their level, all the negative impacts identified generate action plans socialized with the communities. The results of the action plans are also socialized with 100% of the communities in the areas of influence.

4 Approach to communities

Social Management has defined and established several communication and relationship channels with the communities, some promoted by NaturAceites and others, the result of relationships with institutions in the areas in which we operate:

Visits to communities: in the area of direct influence, according to planning or identified needs. In charge of a team of bilingual Community Managers (Q’eqchi’ and Spanish).

Development Roundtables: convened by the company and in which mayors and community leaders from communities in the area of direct influence participate. They are organized by farm and are a space for dialogue where the company communicates and consults opinions on procedures (eg complaints), planned changes or projects. Comments, queries about particular topics or complaints towards the organization are received from the community. Records of meetings are maintained, documenting agreements that are followed up in subsequent meetings. Also in charge of the team of bilingual Community Managers (Q’eqchi’ and Spanish).

COMUDES48 meetings: monthly convened and coordinated by the Municipalities of the localities in which the company has a presence and in which it actively participates.
Workers from communities 5 in NaturAceites operations

More than 99% of hired agricultural workers come from communities in the areas of direct influence of NaturAceites. In the Polochic region, agricultural jobs are temporary, as agreed with communities, to provide job opportunities for community members (section 2.4, “Our work team”). In the Northern Transversal Strip, agricultural work is permanent; but they are also occupied by more than 99% of people from communities.

Maintaining good working relationships with the work team is a material issue for NaturAceites (section 11, “Good working conditions”) and therefore it counts with various communication meetings in which worker representatives participate to address impacts on their work: Work Improvement Committees, Coexistence Meetings, Occupational Health and Safety Committees, Gender Committees (women).

Procedure for new plantations

As stated under the “Precautionary Principle” (section 3.3) we apply the RSPO procedure for new plantings prior to the development of a new project, which requires evidence that the risk of this is low or acceptable. Third-party studies are carried out that include participatory mapping under free prior and informed consent (FPIC), to ensure respect for lands owned by communities.

Complaints and claims from communities

Section 22 (“Building Trust”) describes the complaints and grievance system that includes communities and workers.

Perception of the communities of the presence of NaturAceites

The strategic objectives have included maintaining a positive perception by the communities of the presence of NaturAceites, greater than or equal to 90% (objective 23.1, section 10, “Our strategy and sustainability objectives”). These measurements are planned to be carried out every two years, so the results of this objective will be included in the next reports.
23.2
Local development programs

1 Social Progress Index (IPS)

The IPS is a tool to evaluate social and environmental indicators:

- **Basic human needs**: basic nutrition and health care, water and sanitation, housing, personal safety.
- **Wellbeing fundamentals**: access to basic knowledge, access to information and communications, health and well-being, environmental quality.
- **Opportunities**: personal rights, personal freedom and choice, inclusion, access to higher education.

The information from the study, carried out by a third party, helps to make better decisions regarding: priorities of development programs, alliances to promote development and impact of the programs on the needs of communities. The results of the IPS are the basis for programs to target the most important human development gaps for communities and give a more strategic focus to our corporate social responsibility programs. On the other hand, the results of the IPS were shared with local institutions to influence the formulation and implementation of public policies and projects aimed at addressing the priorities detected in the IPS. Given the importance of these plans to positively impact communities, the objective of meeting a minimum of 85% of the plans to contribute to the IPS was established by 2023 (objective 23.2, section 10, “Our strategy and sustainability objectives”) and their results. They will be included in the next sustainability report.

2 Development programs through COCODEs

COCODEs are the legal mechanism to manage requests for community development before municipal authorities. NaturAceites supports the COCODEs in the area of influence to develop development projects that comply with all legal requirements so that they have greater opportunities to be selected. As part of the support, NaturAceites offers resources from the company or through alliances to give greater weight to the projects presented to the Municipalities.

Joint work with COCODEs and alliances with NGOs or institutions has generated credibility in the institutions over time, to facilitate new development projects being approved for the benefit of communities and their families.

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49 Latin American Center for Competitiveness and Sustainable Development (CLACDS) of the INCAE Business School.
50 The Community Development Councils (COCODE) are groups legally registered with Municipalities and recognized by them. Through an election process in a Community Assembly, they serve as representatives of the communities.
3 Community requests

Communities can make requests for support to NaturAceites through any of the mechanisms agreed upon with them (Community Managers, by telephone or by presenting a written document in offices). To provide a response, every request is evaluated with respect to its impact (for example, whether it favors a group or population) and whether it requires the participation of other groups or institutions.

4 Development programs carried out during 2022

The development programs are distributed into 6 axes of work that during 2022 included:

**Health:** renovation of health posts, drinking water, support for health institutions, etc.

**Education:** maintenance of schools, work/educational material, teacher for education through IGER (Guatemalan Institute of Radio Education).

**Road access:** maintenance of internal or main streets, construction of road blocks and access roads.

**Social strengthening:** activities to strengthen the social relationship within the communities and of these with other institutions or NaturAceites.

**Social inclusion:** emergency expenses, wellness and nutrition activities, community gardens, support for entrepreneurship activities.

**Better Homes:** program aimed at women mothers of families to promote nutritional food security, women’s training, health and improve income generation at home.

Figure 67 summarizes the development programs carried out during 2022: how the total of 120 projects carried out were distributed and the number of beneficiaries for each project, the main detail of which is shown in Table 08.
Since 2012, NaturAceites has promoted the Better Homes Program (PMH) focused on women in the communities of the area of influence. PMH is a program to promote self-management and nutritional food security. Aimed at women mothers, it promotes sustainable human development processes, PMH has six components:

- Training of women.
- Monitoring of nutritional status.
- Promotion of community self-management.
- Community gardens.
- Community savings and microcredit.
- Rural entrepreneurship.

**Table 08. Distribution of main beneficiaries of community development projects**

<table>
<thead>
<tr>
<th>AXIS OF WORK</th>
<th>People</th>
<th>Families</th>
<th>Families (indirect)</th>
<th>Women</th>
<th>Childhood</th>
<th>Youth Seniors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health</td>
<td>3,551</td>
<td>1,362</td>
<td>1,094</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Education</td>
<td>1,670</td>
<td>760</td>
<td>630</td>
<td>0</td>
<td>880</td>
<td>460</td>
</tr>
<tr>
<td>Road access</td>
<td>10,687</td>
<td>5,178</td>
<td>945</td>
<td>0</td>
<td>610</td>
<td>400</td>
</tr>
<tr>
<td>Social strengthening</td>
<td>2,399</td>
<td>549</td>
<td>415</td>
<td>80</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Better Homes Program</td>
<td>1,668</td>
<td>1,668</td>
<td>3,420</td>
<td>743</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Social inclusion</td>
<td>25,300</td>
<td>7,300</td>
<td>550</td>
<td>355</td>
<td>0</td>
<td>24</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>45,275</td>
<td>16,817</td>
<td>7,054</td>
<td>1,178</td>
<td>1,490</td>
<td>860</td>
</tr>
</tbody>
</table>

**Figure 67. Distribution of social development programs and number of beneficiaries reached by them.**
The location of communities that participate in the PMH is shown in Figure 68. During 2022, the program had the support of the NGO Flor Maya to monitor and support community savings and entrepreneurship projects.

The objectives of the PMH are:

- Develop in women practices for the proper selection, preparation and consumption of food.
- Educate mothers in preventive health with sustainable actions to improve the condition of mother, child, family and community.
- Strengthen community organization to ensure sustainable self-management processes.
- Reduce malnutrition.
- Reduce infant mortality.
- Increase women's productivity and promote their economic participation within the community.
The results achieved by the PMH include, among others:

- Better hygiene practices at home.
- Positive changes in childcare and hygiene habits.
- Improvement in nutritious nutrition for children.
- Women improve their participation in the management of community needs.
- Establishment of community gardens.
- Establishment of community “Savings Banks”.
- Development of rural enterprises.

Due to the impact on families, women, children and communities, it is included in the strategic sustainability objectives for 2023 to increase from 80 to 120 active groups of women participating in the PMH (objective 23.3, section 10, “Our strategy and objectives of sustainability”). The results will be included in the next sustainability report.

Figure 69. Savings and credit training meeting in one of the communities participating in the Better Homes Program.

Figure 70. Savings and credit meeting in one of the communities participating in the Better Homes Program.
The projects provide specialized technical training, agronomic assistance and access to best agricultural practices (eg high quality seeds, fertilization program, etc.) and financial support to establish new plantations. In addition, support is provided in sustainable oil palm practices to ensure that projects are aligned with our Human Rights and Sustainability Policy and allow them to achieve RSPO certification Principles and Criteria for Sustainable Palm Oil Production: in both, the point of departure is social and environmental studies, carried out with the support of NaturAceites.

By strengthening their productive capacity and integrating them into a sustainable palm oil value chain, we help producers earn sustainable incomes and build a prosperous future for themselves and their families. The importance of these projects is recognized by incorporating them into the strategic sustainability objectives (goal 24, section 10, “Our sustainability strategy and objectives”):

- It is planned that by 2024 there will be 195 hectares planted between both producer associations

independent (AsoPombaaq and AsoSetolox).

- It is considered that for 2025 both associations achieve RSPO certification (milestones A and B of the RSPO plan).

The progress and support executed in infrastructure and services will be included in the following reports. By 2022 AsoPombaaq has 54 small independent producers (PPI) and AsoSetolox is in the process of integrating 30 PPI.

Due to the nature of the project, its impacts are evaluated considering NaturAceites' agricultural operations (as directly related and according to the scale that corresponds to the size of operations).

All impacts identified for agricultural activities, and that are considered a material issue, apply to PPI and for their management the system already established in NaturAceites is followed: internal audits reported to the Management Committee, using a checklist that considers the practices established in NaturAceites and adapted to the scale of operation, as applicable.
We respect the Rights of Humans

25.1 Human rights due diligence

At NaturAceites the “System of Respect for Human Rights” begins in 2020 by participating in the “Program for the integration of respect for human rights in business practices” 51. As a result, our sustainability policy is expanded to include commitments with human rights, a human rights due diligence practice is carried out under the guidelines of the United Nations “Guiding Principles on Business and Human Rights” 52 and we review that our complaints system is aligned with these guiding principles. Our Human Rights and Sustainability Policy includes respect for the human rights contained in the International Bill of Human Rights53 and the Declaration of Fundamental Rights at Work of the International Labor Organization (ILO).

In 2021 we carried out our first due diligence exercise and based on the experiences we developed our “System of Respect for Human Rights” that we implemented starting in 2022. Our system is based on 9 programs of respect for human rights that were defined considering the risks according to the context of the regions where we operate, human rights relevant to the operation and good practices necessary to respect human rights (Table 09).

On our website54 you can find details of the methodology we use to carry out human rights due diligence and the results of the 2022 evaluation, which were also presented to the Management Committee.

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51 Program promoted by the International Labor Organization (ILO), promoted by the Guatemalan Chamber of Agriculture (CAMAGRO) and the Palm Growers Guild (GREPALMA), and with the technical support of the NGO Fundación Centro de Gestión Tecnológica e Informática Industrial (CEGESTI).
52 The document is public and can be downloaded from this link https://www.ohchr.org/documents/publications/guidingprinciplesbusinesshr_sp.pdf 53 It is made up of the “Universal Declaration of Human Rights” (December 1948), the “International Covenant of Economic, Social and Cultural Rights” (January 1976) and the “International Covenant on Civil and Political Rights” (March 1976).
Programa CACIF-OIT
- Coordinado por CamArgo
- Apoyo CEGESTI
- Debida diligencia según Principios Rectores ONI
- Actualización Política DDHH
- Evaluación mecanismo Q&R

Sistema Gestión
- Programas para minimizar riesgos a derechos humanos
- Requerimientos alineados a mejores prácticas
  - RSPO, SMETA, GREPALMA
- Evaluación de riesgos según criterios del Instituto
  - Danés por los Derechos Humanos y alineado a GRI

Pacto Global
- Capacitación en 4 áreas de actuación (incluye derechos humanos)
- Evaluación de percepción de colaboradores (incluye derechos humanos)

Debida diligencia
- Capacitación en 4 áreas de actuación (incluye derechos humanos)
- Evaluación de percepción de colaboradores (incluye derechos humanos)

Productores Asociados
- Inicio de inclusión de productores de tercera parte en ejercicio de debida diligencia

Figure 71. Progress of the “System of Respect for Human Rights” of NaturAceites.
Table 09. NaturAceites System of Respect for Human Rights, description of the programs

<table>
<thead>
<tr>
<th>Human Rights Respect Program</th>
<th>Program Features</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Operations carried out only within legal property limits</td>
<td>Legal property information, registry investigation; plantations within legal area; participatory mapping under FPIC (existing operations or to be developed).</td>
</tr>
<tr>
<td>2. Search for solutions in respect and adherence to the law, in cases of invasions of private property</td>
<td>Training on non-use of violence or abuse, PVSDH risk assessment (and use of associated controls); procedure in case of invasions; meetings with representatives, observers, mediators; meeting records.</td>
</tr>
<tr>
<td>3. Respectful treatment of other people</td>
<td>Training on non-use of violence or abuse; socialization of complaints mechanism; interviews with vulnerable groups; effectiveness of the complaints mechanism.</td>
</tr>
<tr>
<td>4. Non-discrimination in our relationships and practices</td>
<td>Non-discrimination training; job descriptors and employment offers without discriminatory requirements; there are no differences for the same job, position or level; complaint trends; pregnancy testing is not required for hiring; interviews with interest groups.</td>
</tr>
<tr>
<td>5. Respect for women</td>
<td>Non-harassment or violence training; Gender Committees raise awareness of women's rights; complaints system socialized with women and communities; complaint trend analysis; programs to promote women's participation; interviews with interest groups.</td>
</tr>
<tr>
<td>6. Respect for labor rights</td>
<td>Forced labor training, child labor, freedom of association; explanation of employment contract (rights and obligations); complaints system; non-misleading job offers; minutes of meetings with worker representatives; sanctions in accordance with legislation; DPI copy in employment contracts; evidence of legal payments; punctual and accurate payments; no hidden charges; overtime controls; payments to IGSS; evidence of enjoyment of benefits; interviews with interest groups.</td>
</tr>
</tbody>
</table>
7. Protection of life and health and safety

No restriction, impact or limitation of access to basic resources of communities in the area of direct influence; wastewater management; spill control; plans to improve or maintain areas with basic resources for communities; waste management to avoid carryover or runoff; health and safety risk management (workers, contractors, communities); emergency procedures; Accident investigation; protection of pregnant and lactating women; interviews with interest groups; adequate controls to control the safety of products in the food chain.

8. Human rights supported by NaturAceites practices

Practices instituted by NaturAceites: Code of Ethics trained; community use of NaturAceites trails; respect for the Q'echi' language (the company can communicate in this language).

9. Respect for people or groups that defend human rights (HRD)

Complaints evaluated from a human rights point of view; policy of respect for trained HRDs; evidence of a conciliatory solution to a complaint or complaint of human rights violations (minutes of meetings with affected groups, participation of representatives, observers, comments from participants in settlement agreements).

25.2 Scope of due diligence in human rights

The 2022 evaluation of our “System of Respect for Human Rights” was carried out in the Polochic, Franja Transversal del Norte and Escuintla regions. Although they are 3 of the 6 regions included in this report:

- **96.7% of workers** work in these regions (Section 2.4, “Our work team”).
- **100% of communities** are located in agroindustrial regions.
- **78% of the company’s women work in these 3 regions.** In agroindustrial regions, women represent

4% of the group of workers.

- **Of the total operations managed by NaturAceites, 15** (out of a total of 18) were included in due diligence.

Taking into consideration the number of workers, communities and women, as well as the requirements of the programs to respect human rights, it turns out that the 2022 evaluation covered 99.8% of the people to be included in the human rights due diligence.

As part of the strategic objectives, the scope of due diligence will include:

third-party fruit producers (objective 25.4, section 10, “Our sustainability strategy and objectives”).

It is planned that by 2023, 50% of third-party fruit producers will be included in the scope of human rights due diligence.

All of these suppliers (61 in total) are included in the certification program (section 29, “Certifications and good sustainable practices”) and have Sustainability Agreements signed with NaturAceites that include respect for human rights.
25.3 Human rights training

Human rights training is considered to be training that is related to the NaturAceites Human Rights and Sustainability Policy or to any of the programs to respect human rights included in Table 06. Considering this, Figures 72 and 73 show, for 2022, hours of human rights training (per person and region) and workers trained in human rights (per region).
At NaturAceites, the right to own land and access to natural resources are considered part of human rights and as such, they are part of our “System of Respect for Human Rights” (section 25.1, “Due diligence in human rights”).

In this regard, we have two programs to respect human rights that are related to these issues: “Operations carried out only within limits of legal property”, “Protection of life and health and safety” and “Respect for individuals or groups who defend human rights.”

26.1 Operations carried out only within legal property limits

In accordance with our Human Rights and Sustainability Policy, we conduct operations “only on private land (owned or leased) that is properly supported by legal ownership.”

Therefore, in addition to having the support required by legislation:

- We have a registry investigation of all properties, carried out by a third party based on the registry and cadastral information of the country. The process began in 2017 and by 2021 we already had updated information on 100% of the lands on which NaturAceites carries out operations to guarantee that the operations are carried out on properties with due legal support.

- We carry out participatory mapping under free prior and informed consent (FPIC) with the communities, carried out by a third party (section 23.1, community), to identify community property boundaries, use rights (eg access to bodies of water that pass through plantations of NaturAceites or roads used by the organization) and the recognition of the ownership of NaturAceites by the communities. These studies have been carried out for existing plantations and are carried out prior to planned developments.
26.2 Protection of life and health and safety

This program of respect for human rights includes measures related to natural resources so as not to restrict, affect or limit access to basic resources of communities in the area of direct influence. In this regard: • We have studies carried out by a third party, to identify if there are areas in NaturAceites' operations that are required by the communities to support their subsistence (for example, hunting): none of the studies have found that the communities have a need of subsistence areas within the company’s operations.

• We also have third-party studies that evaluate areas of high conservation value for communities: they have identified rivers as part of these areas and for this we have programs for “Assessment of water bodies” and “Recovery and protection of riverbanks” (section 18.2, “Environmentally responsible”).

26.3 Respect for people or groups that defend human rights

Our Human Rights and Sustainability Policy prohibits retaliation, intimidation or harassment against human rights defenders. This program of respect for human rights includes that complaints are reviewed from a human rights point of view and that the policy of respect for human rights defenders is trained to key personnel.

The scope of human rights due diligence also includes this program, which is evaluated to ensure compliance with our policy.

26.4 Compliance assessment

The three human rights respect programs have criteria that are audited internally and externally, and are also included in human rights due diligence as stated in section 25 (“We Respect Human Rights”). In the 2022 human rights due diligence exercise, no impact on community property or natural resources used by communities was identified. No evidence was found indicating disrespect for human rights defenders.

For third-party fruit producers, the same conditions indicated apply and their compliance is also audited internally and externally. As reported in section 25 (“We Respect Human Rights”), human rights due diligence will include these suppliers in its scope, starting in 2023 and gradually.

Producing sustainably

This section considers aspects related to product safety, traceability of supply sources and development of the certification strategy, among others.
Safety of our products

27.1 Security for our clients

Our SGIA is led by the Safety Committee: a multidisciplinary team made up of the Management or Headquarters of production and support processes that has been trained to analyze and identify related hazards. On a monthly basis, the Safety Committee evaluates the system to ensure that operating conditions are adequate to produce products that can be used in food without presenting a danger to consumers. In the reviews, they take into account the information from two major safety programs: “Weekly inspections” and “Scheduled reviews.”

ISO TS 22002-157: The International Organization for Standardization (ISO) standard that establishes good practices for the control of food safety hazards.

Additional FSSC 22000 Requirements: Global Food Safety Initiative (GFSI) requirements. These may change annually to ensure that good practices are up to date with global safety trends.

Controls defined by the Safety Committee: result of the internal analysis of safety hazards.

Crude palm oil (CPO) and palm kernel oil (PKO) need to be refined to be incorporated into the food chain, according to usual use.

To ensure the safety of products that enter directly into the food chain, the Escuintla Refinery has had the FSSC 22000 certification since 2015.

The following sections expand the information and results of the Food Safety Management System (SGIA) of Refinadora Escuintla.

1 Weekly inspections

These inspections are based on good practices identified in safety standards and legislation, which have considered:

RTCA 67.01.33:0656: the legislation that establishes good practices for food industries.

ISO TS 22002-157: The International Organization for Standardization (ISO) standard that establishes good practices for the control of food safety hazards.

Additional FSSC 22000 Requirements: Global Food Safety Initiative (GFSI) requirements. These may change annually to ensure that good practices are up to date with global safety trends.

Controls defined by the Safety Committee: result of the internal analysis of safety hazards.

All good practices are integrated into a checklist of around 590 points assigned to each of the 14 productive or support areas of Refinadora Escuintla. The results are reported weekly to members of the Management Committee (Executive Management, Refinery Management and Sustainability and Corporate Affairs Management), as well as to Management, Heads and positions responsible for compliance with good practices.
2 Scheduled reviews
To ensure that the SGIA remains updated, there is a review program for different safety topics (hazard analysis and control, inspection plan, drills, traceability, etc.) that the Safety Committee reviews throughout the year (according to program). On a monthly or biweekly basis, the Safety Committee reviews planned changes in the operation to ensure that they consider safety aspects and changes are made (when necessary, according to the evaluation made).

Internal audits are also part of the scheduled reviews. The decision was made that these be carried out by a third party to ensure that their level is comparable to external audits. Internal audits can be planned or unannounced.

3 Scope of the SGIA
It includes 100% of the products produced at the Refinadora and that are incorporated into the food chain: refined products, oils, butters and margarines (all of vegetable origin). The refinery operation and all indicated products are within the scope of the FSSC 22000 certification.

27.2 Our results
1 External audits
Figure 74 shows the non-conformities identified in external FSSC 22000 audits (). The non-conformities that are identified in these audits can be categorized as:

- **Minor**: non-compliance that does not affect the management system's ability to produce safe food. The action plan is sent to the certifying body for review and approval (within 28 days). The effectiveness is reviewed in the next audit period (1 year).

- **Major**: finding that may affect the intended results of the safety system. It must be closed in 28 days and requires an in-person audit by the certifying body to evaluate the effectiveness of the actions taken.

- **Criticism**: practice that may put the safety of some of our products at risk. The certificate is immediately suspended for a period of 6 months.

In the external audits, no major or critical nonconformities have been identified and all minor ones have been satisfactorily closed by the certifying body. In 2022 there were two minor non-conformities, the closure of which will be verified in the 2023 follow-up audit.

![Non-conformities in external audits](image)

**Figure 74.** Number and category of nonconformities identified in external FSSC 22000 audits of the Food Safety Management System.
2 Withdrawal of products from the market

As of 2022, there has been no need to withdraw products from the market (Figure 75).

3 Sanctions for non-compliance with legislation

As of 2022, we have not received fines, sanctions or warnings for legal non-compliance. We have a Health License that is renewed every 5 years, as required by law and that includes submitting documentation and visiting facilities by the Directorate of Food Regulation and Control (which is part of the Ministry of Public Health and Social Assistance).
Traceability of our product

28.1 Supply chain description

Our supply chain is shown in Figure 76 and makes it easy to know the traceability of our products to plantations. It can be summarized this way:

- The plantations managed by NaturAceites or by third parties deliver fruit to processing plants managed by NaturAceites. All the fruit received comes exclusively from plantations, never through intermediaries. Figure 77 shows the volumes handled annually according to their origin.

- Crude palm oil (CPO) and palm kernel oil (PKO) produced in processing plants have three destinations: refinery, port terminal or customers. The first two operations are managed by NaturAceites. 100% of the PKO handled at NaturAceites comes exclusively from the processing plants operated by the organization.

- In two processing plants there is with palm kernel facilities: the Pataxte plant processes its palm kernel and that of the Panacté plant; Fray Bartolomé plant processes exclusively its palm kernel.

- Additionally, the refiner can receive CPO from third-party processing plants, which can receive fruit from its own or third-party plantations. The refiner does not receive product from other refiners. The CPO volumes handled annually by NaturAceites and the refiner, according to their origin, are shown in Figures 78 and 79 (respectively).

- The port terminal handles CPO and PKO volumes from processing plants operated by NaturAceites.
The location of our supply chain operations is public and can be found on the NaturAceites59 website:

- **Plantations**: those managed by NaturAceites are shown in orange and those managed by third-party fruit producers are shown in lilac.

- **Beneficiation Plants**: with yellow location indicator those managed by NaturAceites are shown and with blue location indicator the two third-party benefit plants that delivered to the refinery during 2022.

- **Refiner**: with orange location indicator.

- **Port Terminal**: with green location indicator.

**Figure 76.** Supply chain showing those involved in plantation traceability.

**Figure 77.** Volumes of fruit handled by NaturAceites, according to their origin.
28.2 Plantation traceability mechanisms

As stated in the previous section (28.1 “Description of the supply chain”), the processing plants operated by NaturAceites receive fruit directly from their own or third-party plantations (not through intermediaries). The processing plants have scales in which the fruit received is weighed and its origin (plantation) is recorded.

The two palm plants receive nuts (PK) from NaturAceites processing plants and keep a record of the income to their process.

In the case of processing plants that deliver crude palm oil (CPO) or palm kernel oil (PKO) to the refinery, they annually present us information on the origin of the fruit they process. Additionally, there are records of weight and origin of the CPO and PKO.

The port terminal only receives CPO and PKO from NaturAceites processing plants and there are records of income (quantity and origin).
Table 10. Origin of fruit processed in processing plants and volumes of crude palm oil (CPO) handled in NaturAceites (according to their origin)

<table>
<thead>
<tr>
<th>Beneficiation plant</th>
<th>Name</th>
<th>UML ID</th>
<th>Origin of the fruit</th>
<th>Oil volume palm crudo (CPO)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operated by</td>
<td></td>
<td></td>
<td>Own plantation</td>
<td>Planting part three</td>
</tr>
<tr>
<td>NaturAceites</td>
<td>Pataxte</td>
<td>PO1000002872</td>
<td>72%</td>
<td>28%</td>
</tr>
<tr>
<td></td>
<td>Panacté</td>
<td>PO1000005560</td>
<td>35%</td>
<td>65%</td>
</tr>
<tr>
<td></td>
<td>Friar Bartholomew</td>
<td>PO1000004000</td>
<td>38%</td>
<td>62%</td>
</tr>
<tr>
<td>Third part</td>
<td>The triumph</td>
<td>PO1000007504</td>
<td>100%</td>
<td>0%</td>
</tr>
<tr>
<td></td>
<td>The Palms</td>
<td>PO1000005085</td>
<td>74%</td>
<td>26%</td>
</tr>
</tbody>
</table>

Grades:
- Third-party processing plants do not provide fruit to NaturAceites.
- UML ID: code assigned to the mill according to the "Universal Mill List".
  Information on this list, including map, available at https://www.rainforest-alliance.org/business/certification/the-universal-mill-list/.
- The CPO volume represents the percentages managed at NaturAceites, from each processing plant.
Table 11. Origin of the nut processed in processing plants and volumes of crude palm kernel oil (PKO) handled in NaturAceites (according to its origin)

<table>
<thead>
<tr>
<th>palmistry plant</th>
<th>UML ID</th>
<th>Origin of the walnut (PK), processing plant</th>
<th>Crude palm kernel oil (PKO) volume</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operated by</td>
<td>Name</td>
<td>Pataxte</td>
<td>Panacté</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Does not apply</td>
<td>Does not apply</td>
</tr>
<tr>
<td>Intermediary</td>
<td></td>
<td>Does not apply</td>
<td>Does not apply</td>
</tr>
</tbody>
</table>

Notes:
- The processing plants only process walnuts (PK) that have come from processing plants operated by NaturAceites.
- The PKO volume represents the percentages managed at NaturAceites, from each processing plant.

Table 12. Origin of products received in port terminal

<table>
<thead>
<tr>
<th>refiner</th>
<th>UML ID</th>
<th>Origin of raw material</th>
</tr>
</thead>
<tbody>
<tr>
<td>Origin</td>
<td>Name</td>
<td>CPO</td>
</tr>
<tr>
<td>---------</td>
<td>--------</td>
<td>------------</td>
</tr>
<tr>
<td>Beneficiation plant</td>
<td>PO1000002872</td>
<td>23%</td>
</tr>
<tr>
<td>NaturAceites</td>
<td>PO1000005560</td>
<td>32%</td>
</tr>
<tr>
<td>Panacté</td>
<td>PO1000004000</td>
<td>45%</td>
</tr>
<tr>
<td>Friar Bartholomew</td>
<td>Does not apply</td>
<td>0%</td>
</tr>
<tr>
<td>Third part benefit plant</td>
<td>Does not apply</td>
<td>0%</td>
</tr>
</tbody>
</table>

Grades:
The port terminal only receives crude palm oil (CPO) or palm kernel oil (PKO) from processing plants operated by NaturAceites.
### Table 13. Origin of the raw materials used in the refinery

<table>
<thead>
<tr>
<th>refiner</th>
<th>Origin</th>
<th>Name</th>
<th>UML ID</th>
<th>CPO</th>
<th>PKO</th>
<th>Refined</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beneficiation plant</td>
<td>Pataxe</td>
<td>PO1000002872</td>
<td>13.7%</td>
<td>0%</td>
<td>0%</td>
<td>Does not apply</td>
</tr>
<tr>
<td>NaturAceites</td>
<td>Panacté</td>
<td>PO1000005560</td>
<td>16.7%</td>
<td>0%</td>
<td>0%</td>
<td>Does not apply</td>
</tr>
<tr>
<td></td>
<td>Friar Bartholomew</td>
<td>PO1000004000</td>
<td>68.1%</td>
<td>100%</td>
<td>0%</td>
<td>Does not apply</td>
</tr>
<tr>
<td>Beneficiation plant</td>
<td>The triumph</td>
<td>PO1000007504</td>
<td>1.1%</td>
<td>0%</td>
<td>0%</td>
<td>Does not apply</td>
</tr>
<tr>
<td>third part</td>
<td>The Palms</td>
<td>PO1000005085</td>
<td>0.4%</td>
<td>0%</td>
<td>0%</td>
<td>Does not apply</td>
</tr>
<tr>
<td>Third part benefit plant</td>
<td>Does not apply</td>
<td></td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Intermediary</td>
<td>Does not apply</td>
<td></td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
</tbody>
</table>

**Notes:**
The refiner has not received refined or crude oils from third party refiners or through intermediaries.
There are records of all crude oils shipped from processing plants, the quantities of palm kernel processed, as well as weights of crude oils received at the refinery. This information is the basis for preparing Tables 10, 11, 12 and 13, which show the percentage distributions of fruit, crude oils, palm kernel and raw materials received at the port terminal and refinery.

Given the information, our traceability of the different processes is presented in Tables 14, 15, 16 and 17. The traceability to plantations of all products related to palm oil handled at NaturAceites is shown in Figure 80.

### Table 14. Traceability of Processing Plants

<table>
<thead>
<tr>
<th>Origin of the fruit (see note)</th>
<th>Year</th>
<th>Traceability to plantation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Own plantation</td>
<td>2020</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td>2021</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td>2022</td>
<td>100%</td>
</tr>
<tr>
<td>Third party planting</td>
<td>2020</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td>2021</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td>2022</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Grades:**
The 3 processing plants receive fruit from their own or third-party plantations; not from other benefit plants.

### Table 15. Traceability of Palmistry Plants

<table>
<thead>
<tr>
<th>Origin of the walnut (PK) (ver note)</th>
<th>Year</th>
<th>Traceability to</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plant of Benefit NaturAceites own</td>
<td>2020</td>
<td>100% Plant Benefit</td>
</tr>
<tr>
<td></td>
<td>2021</td>
<td>100% Plantation</td>
</tr>
<tr>
<td></td>
<td>2022</td>
<td>100% Plantation</td>
</tr>
</tbody>
</table>

**Grades:**
The 2 palm plants are their own and do not receive nuts (PK) from other processing plants.
### Table 16. Port Terminal Traceability

<table>
<thead>
<tr>
<th>Origen CPO (see note)</th>
<th>Year</th>
<th>Traceability to</th>
<th>Plant Benefit</th>
<th>Plantation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plant of Benefit NaturAceites own</td>
<td>2020</td>
<td>100%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>2021</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2022</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Origen KPO (see note)</th>
<th>Year</th>
<th>Traceability to</th>
<th>Plant Benefit</th>
<th>Plantation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plant of Benefit NaturAceites own</td>
<td>2020</td>
<td>100%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>2021</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2022</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Grades:**
The port terminal receives crude palm oil (CPO) and palm kernel oil (PKO) only from NaturAceites processing plants.

### Table 17. Refining Traceability

<table>
<thead>
<tr>
<th>Origen CPO y KPO (see note)</th>
<th>Year</th>
<th>Traceability to</th>
<th>Plant Benefit</th>
<th>Plantation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plant of Benefit NaturAceites own</td>
<td>2020</td>
<td>100%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>2021</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2022</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Plant of Third benefit Planting part own</th>
<th>Year</th>
<th>Traceability to</th>
<th>Plant Benefit</th>
<th>Plantation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2021</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2022</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Grades:**
The refiner receives crude palm oil (CPO) from NaturAceites and third party processing plants. Receive crude palm kernel oil (PKO) only from NaturAceites processing plants. It does not receive refined products from other refiners.

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**Figure 80.** Traceability to plantations of products managed in NaturAceites: crude palm oil (CPO), crude palm kernel oil (PKO), walnut (PK) and refined products.
28.3 Supply chain risk control

As reported in the previous section, we have 100% traceability to plantations for all our products. This makes it easier for us to establish controls to evaluate the level of risk that our supply chain has regarding compliance with our Human Rights and Sustainability Policy, where it has been established that its scope includes key suppliers of our value chain. Risk controls are applied differently to each supplier in the chain and are explained below.

1 Risk controls for NaturAceites processing plants

The three processing plants have RSPO certification: two of them in Identity Preserved (IP60) and the third in Mass Balance (MB61). Until 2021, all plantations managed by NaturAceites are RSPO certified; In 2022, a third-party fruit producer cedes management to the organization: for these plantations, or those resulting from new plantations, there is a plan for them to achieve RSPO certification and compliance with our Human Rights and Sustainability Policy, as stated in section 29 (“Certifications and good sustainable practices”).

As stated in section 3.4 (“Bringing our policy to life: NAT-ES”), we carry out internal audits and follow up on the closure of gaps and weekly report results to the Management Committee and area managers. Characteristics of the internal audit process:

- The checklist used in internal audits is aligned with both our Human Rights and Sustainability Policy and RSPO requirements.
- The scope of these internal audits includes all operations of: processing plants, agricultural and support areas.
- They are held twice a year.

The Environment and Certifications area provides follow-up and support to close gaps and verifies that they have been closed effectively.

By monitoring through internal audits and closing gaps, processing plants are classified as having a low risk level.

60 The IP model implies that 100% of the fruit that enters a plant comes from 100% RSPO certified ones. You cannot receive fruit from non-certified farms.
61 The MB model implies that the plant receives fruit from RSPO certified plantations and from non-certified plantations.
2 Risk controls for third-party plantations that deliver fruit to plants benefit NaturOils

Third-party plantations are integrated into a development program that is expanded in section 29 (“Certifications and good sustainable practices”) and which includes all third-party plantations:

- They are audited twice a year using the same criteria and frequency that are defined for NaturAceites operations (Human Rights and Sustainability Policy and RSPO requirements).

- The results of audits and progress in closing gaps are reported weekly to the Management Committee, those responsible for supporting third-party producers and those responsible for the operation.

- Plantations receive technical support to help them implement sustainable practices, close gaps identified in audits and carry out studies required by the Human Rights and Sustainability Policy and RSPO certification. The support is coordinated by the Agricultural Technical Services Management (STA) and Environment and Certifications.

- The people who legally represent the third-party plantations sign a Sustainability Agreement in which they commit to implementing and maintaining good sustainable practices, in accordance with the requirements established by NaturAceites.

Two criteria have been defined to condition or suspend the receipt of fruit from a third-party plantation, using information from internal audits:

- Lack of commitment to closing gaps identified in internal audits:
  - in 2 consecutive periods.

- Serious violation(s) of the Human Rights and Sustainability Policy, identified in internal audits, and for which immediate corrective measures are not taken within a period of up to 6 months, as established in our policy.

In any case, there is always an approach to the supplier, to evaluate options and make the appropriate decision. The information is expanded in section 29 (“Certifications and good sustainable practices”) on conditional or suspended plantations.
3 Risk controls for third-party processing plants that deliver to refiner

These processing plants are part of the “Strengthening Business Relations” program. An evaluation form has been prepared based on our Human Rights and Sustainability Policy that is sent annually to those who supply us with crude palm oil (the only one that can be obtained from a third party) for a year or prior to the start of the commercial relationship.

The defined classification criteria, according to the results of the evaluation, are declared in section 3.4 (“Bringing our policy to life: NAT-ES”, section 3, “Risk level of third-party oil suppliers”). Of the two processing plants that delivered crude palm oil (CPO) during 2022, both have a low risk level and do not require an improvement plan to close gaps.

If a compliance gap is identified in any processing plant, the need for support from NaturAceites is reviewed to facilitate effective closure. The topics in which support can be given are related to our Human Rights and Sustainability Policy: human rights (using the system that NaturAceites has made public), deforestation and protection of ecosystems and biodiversity, communities, small producers, climate change, agrochemicals and water.
Certifications and good sustainable practices

by RSPO certification since 2015 (the scope of which also included some plantations from third-party producers).

• The certification timeline can be consulted in Annex A13.

Derived from the good results of implementing and maintaining sustainability standards, which ensures compliance with our Human Rights and Sustainability Policy, we follow the strategy of promoting sustainability standards in our most relevant operations and third-party fruit producers, which represent an important percentage of our agroindustrial operation.

Planted areas can be managed by NaturAceites, by third-party fruit producers or small producers (section 24, “Development of small producers”).

The management of planted areas is shown in Figure 81 and the variations shown may be due to:

• Changes in management: in 2022 NaturAceites acquires the management of a plantation operated by a third party.

• New plantations: planned from 2023.

• Incorporation or departure of new third-party fruit producers from the supply chain: in 2022 the variation in planted areas is due to a change in management in a plantation (from being managed by a third-party producer to being the responsibility of NaturAceites), the departure of 6 third-party producers and the incorporation of 2 producers to the supply chain.

29.1 Agroindustrial operations

1 Changes in plantation areas

As reported in section 28.3 (“Risk control in the supply chain”) all processing plants are certified under the RSPO Principles and Criteria standard.

Prior to our commitment declared in our Privacy Policy Human Rights and Sustainability, whose first version is from December 2016, at NaturAceites we sought to ensure that our operations were sustainable through the implementation of standards whose compliance was verifiable through third party audits:

- At Refinadora, the safety system began with the HACCP certification in 2013 and since 2014 we have sustainability evaluations under the SMETA or URSA standards.

- The agroindustrial operations of the Polochic region were certified in 2012 under the Rainforest Alliance standard, which was later replaced with RSPO certification since 2015 (the scope of which also included some plantations from third-party producers).
Figure 81. Management of plantations that provide fruit to NaturAceites. Information for this report is shown in 2022 and thereafter changes due to new plantations.

2 Compliance projections NaturAceites Policy and RSPO certification

For areas that change management, new plantations or producers that join the supply chain, there is a plan to ensure compliance with our Human Rights and Sustainability Policy and allow us to achieve RSPO certification.

Considering some of these planned changes, Figure 82 shows the development and planning of areas in compliance: historical values to 2022 and projections from 2023 (the changes are due to the expansion of areas due to new plantations).

The change in the management of a plantation (starting in 2022 by NaturAceites) causes the organization’s RSPO certified planted area to decrease from 100% to 99.1% in 2022 (Figure 82).
Figure 82. Area of RSPO certified plantations that supply fruit to NaturAceites. Information for this report is shown in 2022 and thereafter changes due to new plantations.

Taking into consideration the fruit coming from certified areas, during 2022, 68% of the processed fruit came from RSPO certified plantations (Figure 83).

Figure 83. Volume of fruit that comes from RSPO certified plantations, by 2022.
3 Status of third-party plantations regarding risk controls

In section 28.3 (“Risk control in the supply chain”), the controls to evaluate and report compliance with sustainable practices of third-party producers and the criteria to condition or suspend the receipt of fruit were mentioned. In 2022, as part of the internal audits62 of 61 plantations (100% third-party fruit producers) and monitoring of the closure of gaps, the suppliers were classified as shown in Figure 84.

4 RSPO product management in the value chain NaturAceites

The Refinery and Port Terminal handle RSPO certified oils and therefore both operations were certified under the RSPO Supply Chain standard. More information about the period in which the certifications were achieved can be found in Annex A14.

---

62 Using criteria from the NaturAceites Human Rights and Sustainability Policy and requirements from the RSPO Principles and Criteria standard.
29.2 refinery operations

The refinery has two systems that are evaluated by a third party: safety and sustainability. For the first, the information is included in section 27 ("Safety of our products"). To manage sustainability practices, the SMETA standard is used, for which further information is provided in Annex A13. Through internal audits carried out by the Environment and Certifications area, both compliance with the Human Rights and Sustainability Policy and SMETA requirements are evaluated. The results of the audits are reported to those responsible and the closing of gaps is followed up by the Environment and Certifications area.

Compliance with the SMETA standard is evaluated annually by a third party and its results are entered into the SEDEX platform for consultation by clients who have access to it.
Other associations in which we participate

Roundtable on Sustainable Palm Oil (RSPO)
The Roundtable on Sustainable Palm Oil (RSPO) is an organization that brings together various interest groups related to the oil palm industry and whose purpose is to promote the use of sustainable palm oil.

To this end, it develops global standards that take into consideration opinions from social and environmental organizations, the general public, palm growers, oil processors/marketers, producers of consumer goods, retailers and banks/investors.

As a member of RSPO, since January 2012, NaturAceites shares the vision of promoting sustainable operations aligned with the RSPO sustainability standard. This applies to both plantations managed by the company and certified plantations managed by third parties that deliver fruit to the NaturAceites Processing Plants. These third parties are also aligned to the standard and are audited annually by an independent certifying body to guarantee compliance with the standard.


To consult our annual progress reports regarding Plantations, Processing Plants and Refining Plants under RSPO certification, visit:

https://rspo.org/members/601/NaturAceites-S-A

Global Compact
Global Compact is the world's largest sustainability initiative. This organization has defined four key pillars for a company to develop sustainable operations taking into account: working conditions, human rights, environment and corruption. These pillars group together ten Universal Principles of Sustainability to achieve a better future through the involvement of companies and other sectors in these principles.

As a member of the Global Compact since May 2020, NaturAceites annually reports its progress in the 10 Universal Principles. More information about our progress communication reports in:

https://unglobalcompact.org/what-is-gc/participants/138028

More information in
Center for Social Responsibility Action Business (CentraRSE)

As the organization promoting Corporate Social Responsibility (CSR) in Guatemala, CentraRSE supports companies to adopt a culture of social responsibility that guarantees sustainability. To this end, it develops training and forums in which experts in environmental, social and governance (ESG) issues participate.

Given that it has personnel with the competence to evaluate that sustainability reports comply with the requirements of the GRI and its track record in ESG issues, it was chosen to evaluate our report.


Balam Association

This association promotes the governance of biodiversity in conjunction with State institutions, Municipalities and Communities, as well as in alliance with international organizations.

NaturAceites has a cooperation agreement with Asociación Balam to carry out joint monitoring in bodies of water that cross NaturAceites' farms in the Northern Transversal Strip Region, where the Association also carries out biodiversity monitoring.


Guatemalan Center of Cleaner Production (CGP+L)

The objective of the CGP+L is to develop and provide the necessary conditions for the application of Cleaner Production techniques and related topics, contributing to the efficiency, competitiveness, environmental compatibility and social development of private and public organizations at the national level. NaturAceites has been a member since 2021 and actively participates in the Environmental Performance Program with our three Processing Plants. The objective of this program is to improve environmental performance by identifying impacts and defining environmental objectives and indicators. At the end of 2021, the three diagnoses (baseline) of the state of environmental management were developed and improvement opportunities for the participating plants have been identified.

Criteria defined by the Danish Institute for Human Rights for impact assessment

<table>
<thead>
<tr>
<th>Category</th>
<th>Gravity</th>
<th>Extension</th>
<th>Irremediability</th>
</tr>
</thead>
</table>
| A        | Causes death  
          | Reduces quality of life significantly | > 20% of the total population in an impact area  
          | > 50% of an identifiable group | DIFFICULT:  
          | Complex technical requirements  
          | Little acceptance of the remediation for affected  
          | Low capacity of the person who remediates  
          | There is no viable replacement for the loss |
| B        | Violation of a right  
          | human access to basic needs  
          | Impact to infrastructure or assets of high cultural, natural or social value  
          | Impact on priority ecosystem services for livelihoods, health, security or culture | > 10% of the total population in an impact area  
          | > 11 - 50% of an identifiable group | MODERATE:  
          | Simpler technical requirements  
          | Acceptance of the remediation by those affected  
          | Develop capacity to help those who remedy |
| C        | Other impacts | > 5% of the total population in an impact area  
          | < 10% of an identifiable group | EASY:  
          | Simple technical requirements  
          | Acceptance of the remediation by those affected  
          | Sufficient capacity of the person who remediates |
## Annex A03.

### Interest groups: table of relevant characteristics and main interests

#### Table 01. Interest groups: general information

<table>
<thead>
<tr>
<th>Interest Group</th>
<th>Context</th>
<th>Main interests/concerns</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Third-class fruit producers</strong>&lt;br&gt;part</td>
<td>• They manage more than 50% of the planted area of where the fruit processed by Beneficial Plants operated by NaturAceites comes from.&lt;br&gt;• The Impacts of agricultural operations NaturAceites also apply to this interest group.&lt;br&gt;• The management capacity of this group is variable.&lt;br&gt;• They receive support from NaturAceites to implement and maintain sustainable practices and achieve RSPO certification. There is a Sustainability Agreement to formalize the Producer’s commitment.&lt;br&gt;• Through technical visits they receive support from NaturOils to develop agricultural practices to improve/maintain your productivity.</td>
<td>• Criteria that affect the price of fruit delivered to NaturAceites and payment conditions.&lt;br&gt;• Technical support to achieve good productivity and costs in plantations.&lt;br&gt;• Know the benefits and requirements of the RSPO certification and NaturAceites Human Rights and Sustainability Policy. Changes to these documents.&lt;br&gt;• Know the characteristics of human rights due diligence and the implications for your operations.&lt;br&gt;• Learn about technical support in productivity and sustainability provided by NaturAceites.&lt;br&gt;• Requirements for sustainable practices and the implications for your operations.</td>
</tr>
<tr>
<td><strong>International customers of crude palm or palm kernel oils (CPO or PKO) or refined</strong></td>
<td>• They have sustainability policies to palm oil that have been produced with the support of NGOs.&lt;br&gt;• Several carry out annual evaluations of sustainable practices in which they request NaturAceites to report practices regarding principals.</td>
<td>• Compliance with criteria included in your policies or evaluations sent to NaturAceites.&lt;br&gt;• Protection of your brand image regarding the social or environmental practices of your suppliers.</td>
</tr>
</tbody>
</table>
| International customers of crude palm or palm kernel oils (CPO or PKO) or refined (continuation) | Impacts globally associated with oil palm operations. Several evaluations have been developed by NGOs.  
- Meetings promoted by client to give learn evaluation results or train relevant topics of your policy.  
- In the case of public news in which NaturAceites is related to potential improper practices, they request a formal investigation and report. | • Complaints mechanism implemented by your supplier |
|---|---|---|
| Clients and consumers | • Clients that incorporate our refined products into their processes to produce products that then reach directly or indirectly the food chain.  
• Very diverse clients (industry, hospitality, baking, concentrates and other variants) of the food chain with different degrees of technology and management.  
• Households: direct consumers of oil. | • Safety of foods prepared by NaturAceites.  
• Certification of the food safety management system. |
| Communities | • More than 98% of the personnel hired to agricultural activities comes from communities in areas of direct influence of NaturAceites.  
• The impacts of the NaturAceites operation are identified through studies of socio-environmental impacts (EISA) made periodically by a third party, using free prior and informed consent (FPIC).  
• Impacts can also be identified by studies of High Conservation Value (HCV) areas carried out by a third party and using methodology approved by the HCV Network. | • Social development programs to be carried out in communities.  
• At Polochic: compliance with personnel rotation for agricultural activities.  
• Identification of socio-environmental impacts and compliance with agreements to manage such impacts.  
• Respect for the use of bodies of water, roads and community sites owned by NaturAceites.  
• Respect for community property. |
With the exception of the agricultural area of Polochic, where labor contracts are temporary due to agreements with communities, in the regions work is carried out under a permanent contract.

In periodic meetings between representatives of communities and NaturAceites, impacts of the organization's operations can be identified.

- It is considered as part of the evaluation of impacts: information of complaints and requests for information towards NaturAceites through a mechanism agreed upon with communities and socialized with them.

- It is considered as part of the impact evaluation: areas according to participatory mapping (carried out with communities and a third party to identify areas of the community and NaturAceites) that could have some conflict.

- NaturAceites coordinates evaluation of the Index of Social Progress (IPS) to determine main development needs and agree on projects between communities and the organization.

Respect for human rights.

Complaints and information request mechanisms.

Knowledge and compliance with working conditions and payment of salaries and benefits.

Occupational health and safety in NaturAceites operations.

Respect for human rights.

Training program includes topics labor, induction to the company and position, etc. which are taught, if necessary, in Q'eqchi'.

Areas according to participatory mapping (carried out with communities and a third party to identify areas of the community and NaturAceites) that could have some conflict.
| **Small producers** | • Community groups associated with the cultivation and harvesting of oil palm, where it provides the main source of income to each family that participates in the group. | • Requirements and resources to develop a group of small independent producers. |
| | • Impacts are identified using the RSPO standard for Small Independent Producers. | • Support they can receive through NaturAceites and its alliances. |
| **Suppliers** | • Periodic meetings in which you participate NaturAceites to learn about the needs and plans of the institutions. It is also a space to publicize: development plans, alliance opportunities, social, labor and environmental practices of NaturAceites. | • Information on development plans for communities. |
| | • NaturAceites reports evaluation results of the Social Progress Index (IPS) to know the main development needs in the municipalities. | • If required, information on social, labor and environmental practices of NaturAceites. |
| **Organizations No Government, Social and Environmental** | • Collaboration agreements between NGOs and NaturAceites for social development programs or environmental monitoring. | • Compliance with human rights. |
| | • There are evaluations made by social NGOs and carried out on NaturAceites operations. | • Knowledge and compliance with recognized environmental, social and ethical practices. |
| | • Reports/news that are related to NaturAceites and are published through different media: they provide information on potential impacts that are evaluated through the NaturAceites complaints mechanism. | |
| **Neighbors** | • Groups together those who carry out activities productive on land neighboring NaturAceites operations. | • Impacts of the operation of NaturAceites on its productive activities. |
## Table of relationship mechanisms with interest groups

### Table 02. Interest groups: relationship

<table>
<thead>
<tr>
<th>Interest Group</th>
<th>Relationship Purpose</th>
<th>Media and frequency</th>
<th>Supporting Areas</th>
</tr>
</thead>
<tbody>
<tr>
<td>Third party fruit producers</td>
<td>• Ensure the implementation of productivity and sustainability practices and identify the need for support.</td>
<td></td>
<td>• Associate Producers</td>
</tr>
<tr>
<td></td>
<td>• Technical visits to Productivity: according to planning (according to plantation activities and needs).</td>
<td></td>
<td>• Agricultural Technical Services</td>
</tr>
<tr>
<td></td>
<td>• Sustainability compliance audits and visits to support closing gaps: according to planning (audits planned to be carried out at least 3 times a year).</td>
<td></td>
<td>• Environment and Certifications</td>
</tr>
<tr>
<td></td>
<td>• Audit report and gap closure: weekly.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Make known requirements to be implemented to comply with the NaturAceites Human Rights Policy and Sustainability, in addition to RSPO</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Communication meetings: as required.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>International customers of crude palm or palm kernel oils (CPO or PKO) or refined</td>
<td>Clients and consumers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Report compliance with NaturAceites practices according to client requirements regarding sustainability and human rights.</td>
<td>• Know requirements related to the safety of our refined products to implement them in our food safety management system.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Evaluations of sustainability practices (made by clients): annual.</td>
<td>• Evaluations of our safety system (made by clients): annual.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Plans to close gaps and their status: as agreed with the client.</td>
<td>• Plans to close gaps: as necessary (due to evaluation results) and agreed with the client.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Sustainability report on the NaturAceites website: annual.</td>
<td>• Complaints to the safety system filed by clients: as required.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Dialogues/consultations: as required.</td>
<td>• Intended use of oil in homes: according to knowledge.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Public information on the complaints mechanism (NaturAceites website, in development during 2023) to report complaints received or complaints in the media: as required.</td>
<td>• Environment and Certifications</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Audit and Comptroller</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**Communities**

-知悉社区的主要需求，以优先考虑和实施支持计划。
-访问社区作为社区关系计划的一部分：根据计划和需求（每两周或每月一次），以Q'eqchi'语言进行沟通。
-开发圆桌会议（与COCODEs从靠近操作的社区进行会议）：每月或根据需要，以Q'eqchi'语言进行沟通。
-社会管理计划（PGS）：与社区达成共识并基于EISA：每2年一次（年度进展报告），会议在Q'eqchi'举行。

-了解NaturAceites操作的影响，并就减轻或维护计划达成一致。
-第三方对社会和环境影响的研究（EISA），在FPIC方法学（自由、事前和知情同意）下：每2年一次。
-社会管理计划（PGS）：与社区达成共识并基于EISA：每2年一次（年度进展报告），会议在Q'eqchi'举行。
-第三方法研究（社会和环境影响，每2年一次）。FPIC方法学（自由、事前和知情同意）：每2年一次。

-报告可持续发展指数（IPS）研究，与支持社区发展的机构和组织：每2年到3年一次。
-报告可持续发展指数（IPS）研究，与支持社区发展的机构和组织：每2年到3年一次。
-报告可持续发展指数（IPS）研究，与支持社区发展的机构和组织：每2年到3年一次。

-知悉投诉通过告知渠道收到的影响（投诉机制已告知社区代表在发展圆桌会议中），以Q'eqchi'（如必要）语言进行沟通。
-知悉投诉通过告知渠道收到的影响（投诉机制已告知社区代表在发展圆桌会议中），以Q'eqchi'（如必要）语言进行沟通。

-与机构和组织达成一致，就社区支持计划：如约定。
-与机构和组织达成一致，就社区支持计划：如约定。
### Collaborators

- Know needs and generate agreements at work or work environment
- Know hazards to health and safety at work and necessary measures to control the associated risks.
- Know compliance with working conditions to evaluate the need for improvement
- Meetings with worker representatives: every 2 months.
- Gender Committee (women): monthly.
- Health Committee Meetings and Occupational Safety (which includes worker representatives): monthly or as required (in the case of incidents that require investigation and action).
- Complaints received through informed channels (complaints mechanism is communicated to workers during induction into the company and annual reinforcements).
- Interviews conducted in due diligence in human rights: annual, there is support from Q'eqchi' speaking personnel.
- Work environment evaluations: every 3 years.
- Human talent
- Audit and Comptroller
- Environment and Certifications

### Social management

- Gender Committee (women): monthly.
- Work environment evaluations: every 3 years.

### Small producers

- Publicize benefits and requirements to establish sustainable oil palm cultivation.
- Communication meetings in which representatives of the alliances participate to support small producers: as required and according to planning, they can be held with the support of Q'eqchi' speaking personnel.
- Social management
- Environment and Certifications
<table>
<thead>
<tr>
<th><strong>Small producers (continuation)</strong></th>
<th><strong>Suppliers</strong></th>
<th><strong>Local authorities</strong></th>
</tr>
</thead>
</table>
| **· Know the degree of compliance with sustainable practices and difficulties in implementing them.** | **· Productivity and sustainability technical visits:**  
according to planning (according to the activities and needs of the plantation or small producer), they can be carried out with the support of Q’eqchi’ speaking personnel.  
**· Reports on compliance with sustainable practices (after compliance audit):**  
weekly. | **· Know needs and plans of the institutions to identify projects on which they can work together** | **· Meetings with COMUDEs and Municipalities: monthly or as required.** | **· Social management** |
| **· Inform requirements of the NaturAceites Human Rights and Sustainability Policy and agree on an evaluation and compliance mechanism.** | **· Contracts (include Human Rights and Sustainability Policy and Code of Ethics):**  
at the beginning of the commercial relationship or as part of the Commercial Relationship Strengthening Program (crude palm oil suppliers).  
**· Meeting to agree on implementation of the program to strengthen commercial relations (to be implemented in 2024).** | | | **· Shopping**  
· Corporative security  
· Environment and Certifications |
<table>
<thead>
<tr>
<th><strong>Local authorities</strong> (continuation)</th>
<th><strong>Meetings with other local institutions:</strong> as agreed.</th>
<th><strong>Social management</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Meetings with local institutions:</strong> as agreed.</td>
<td><strong>Meetings with organizations with whom we have alliances:</strong> as agreed.</td>
<td></td>
</tr>
<tr>
<td><strong>Know non-compliance with sustainable practices by NaturAceites</strong></td>
<td><strong>Complaints mechanism</strong> (communicated through different departments of the organization).</td>
<td></td>
</tr>
<tr>
<td><strong>Organizations No Government, Social and Environmental</strong></td>
<td><strong>Collaboration agreements and meetings with NGOs with whom we have alliances:</strong> as required or agreed.</td>
<td><strong>Social management</strong></td>
</tr>
<tr>
<td><strong>Agree on support or actions that impact sustainable practices and follow up</strong></td>
<td><strong>Collaboration agreement and presentation of results.</strong></td>
<td><strong>Environment and Certifications</strong></td>
</tr>
<tr>
<td><strong>Evaluations of NaturAceites social practices to determine improvement needs</strong></td>
<td><strong>News review:</strong> weekly and as reported to us by third parties.</td>
<td><strong>Audit and Comptroller</strong></td>
</tr>
<tr>
<td><strong>Complaints or reports in the media and networks related to NaturAceites practices</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Neighbors</strong></td>
<td><strong>Third-party studies of social and environmental impacts (EISA): every 2 years.</strong></td>
<td><strong>Social management</strong></td>
</tr>
<tr>
<td><strong>Know the impact of our activities on your productive activities</strong></td>
<td><strong>Meetings as needed either party: a minimum of 4 meetings per year.</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Complaints received through informed channels.</strong></td>
<td></td>
</tr>
</tbody>
</table>
### Table 03. NaturAceites Approach for the identification and evaluation of impacts

<table>
<thead>
<tr>
<th>He</th>
<th>Required information</th>
<th>Participating areas</th>
</tr>
</thead>
</table>
| Environment | • Sustainability standards (RSPO, SPOTT, SMETA).  
• Results of external and internal audits/evaluations (own and supplier activities).  
• Evaluation results for crude palm oil suppliers.  
• Customer evaluation results for NaturAceites.  
• Results of due diligence on human rights.  
• Third party studies of High Conservation Value (HCV) areas and High Carbon Reserve (ARC) / forested areas. Results of the support programs for protection of HCV areas and monitoring of ARC/forest areas.  
• Results of programs in support of environmental NGOs.  
• Compliance with environmental legislation (environmental instruments, wastewater, conventions ratified by Guatemala, etc.).  
• Comments in the media.  
• Complaints and claims. | • Environment and Certifications  
• Social management  
• Associate Producers  
• Technical services  
Agricultural  
• Audit and Comptroller |

| Human rights | • Results of due diligence on human rights in operations NaturAceites, from third-party fruit producers and security services provider (the International Charter of Human Rights and the ILO Declaration of Fundamental Rights at Work are taken into account). | • Environment and Certifications  
• Social management  
• Corporative security |
### Human rights (continuation)

- The 8 NaturAceites programs to respect human rights:
  - operations carried out only within legal property limits; search for solutions in respect and adherence to the law, in cases of invasions of private property;
  - respectful treatment of other people; respect for women; non-discrimination in our relationships and practices; respect for labor rights; protection of life and health and safety; human rights supported by NaturAceites practices; respect for people/groups that defend human rights
- Comments in the media.
- Complaints and claims.

### Communities and neighbors

- Sustainability standards (RSPO, SPOTT, SMETA).
- Results of external and internal audits/evaluations (own activities and those of third-party fruit suppliers).
- Evaluation results for crude palm oil suppliers.
- Customer evaluation results for NaturAceites.
- Results of due diligence on human rights (related to this him).
- Results of Socio-Environmental Impact Studies (EISA) and compliance with agreements with communities (Social Management Plan).
- Results of community support programs.
- Perception evaluation results of NaturAceites operations.
- Comments in the media.
- Complaints and claims.

### Labor

- Results of due diligence on human rights, “respect for labor rights” program.
- Results of external and internal audits (own activities and third party fruit suppliers).

### Associate Producers

- Technical services
  - Agricultural
- Audit and Comptroller

- Social management
- Environment and Certifications
- Associate Producers
- Technical services
  - Agricultural
- Audit and Comptroller

- Human talent
- Environment and Certifications
- Associate Producers
<table>
<thead>
<tr>
<th>Labor (continued)</th>
<th>Suppliers</th>
<th>Anti-corruption</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Evaluation results for crude palm oil suppliers.</td>
<td>• Progress of the key supplier evaluation program.</td>
<td>• Advances in the anti-corruption system implementation program (GuatelIntegra).</td>
</tr>
<tr>
<td>• Customer evaluation results for NaturAceites.</td>
<td>• Third-party fruit growers and crude oil suppliers.</td>
<td>• Audit and Comptroller</td>
</tr>
<tr>
<td>• Recruitment of local labour.</td>
<td>palm: the analysis is carried out on the previous topics.</td>
<td>• Environment and Certifications</td>
</tr>
<tr>
<td>• Work environment measurement results.</td>
<td></td>
<td>• Audit and Comptroller</td>
</tr>
<tr>
<td>• Compliance with the training program (labor issues)</td>
<td></td>
<td>• Environment and Certifications</td>
</tr>
<tr>
<td>• Comments in the media.</td>
<td></td>
<td>• Environment and Certifications</td>
</tr>
<tr>
<td>• Complaints and claims.</td>
<td></td>
<td>• Environment and Certifications</td>
</tr>
</tbody>
</table>

| • Associate Producers                                                           | • Shopping                                                                                                              | • Audit and Comptroller                                                                                           |
| • Associate Producers                                                           | • Corporative security                                                                                                 | • Environment and Certifications                                                                                   |
| • Associate Producers                                                           | • Environment and Certifications                                                                                         | • Environment and Certifications                                                                                   |

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# Detail of strategic sustainability objectives

## Strategy Axis - Cultivating Teams

### 11.1 Participation of women in administrative area

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>Achieve 12% participation of women in the administrative area</td>
<td>Quarterly</td>
<td>Analysis of trends in hiring women, to determine action plans.</td>
</tr>
<tr>
<td>2024</td>
<td>Achieve 13% participation of women in the administrative area</td>
<td>Semiannual</td>
<td>Evaluation of female: male salary ratios (in the administrative area).</td>
</tr>
<tr>
<td>2025</td>
<td>Achieve 15% participation of women in the administrative area</td>
<td>Yearly</td>
<td>Annual evaluation of women's perception (in the administrative area) regarding growth opportunities.</td>
</tr>
</tbody>
</table>

### 11.2 Participation of women in Gender Committees

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>Achieve 90% participation of women in Gender Committees</td>
<td>Quarterly</td>
<td>Analysis of trends in women's participation in Gender Committees, to determine action plans.</td>
</tr>
<tr>
<td>2024</td>
<td>Achieve 95% participation of women in Gender Committees</td>
<td>Semiannual</td>
<td>Report on the results of 2 initiatives proposed by Gender Committees and related to the safe inclusion of women at work.</td>
</tr>
</tbody>
</table>

*The inclusion of women is a challenge for the organization because culturally in agricultural areas the work is done by men; but it has been seen that there is an opportunity to promote the incorporation of more women in the administrative area.*

*Through the Gender Committees, a space has been created for women, who are a minority in operations, so that have a space to know their rights and develop proposals.*
### Ethics, culture and values

#### Anti-corruption

- GuateIntegra is a program that promotes a culture of zero tolerance to corruption, which is promoted by the Chamber of Industry that represents the National Chapter of the International Chamber of Commerce (ICC), which has developed recognized anti-corruption tools, available through the GuateIntegra program.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2024</td>
<td>Achieve documentation certification of the anti-corruption system under the program GuateIntegra</td>
<td>2023</td>
<td>Preparation of anti-corruption system documentation (according to ISO 37001). There will be biweekly monitoring by an ISO 37001 expert designated by the GuateIntegra program.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2024</td>
<td>Adjustments to documentation to comply with GuateIntegra requirements. Perform certification audit.</td>
</tr>
</tbody>
</table>

### Human capital development

#### 13.1 Training

- For the operation and sustainability practices of NaturAceites to be developed to achieve the expected results, the training of workers is key and that is why we have a program that covers productive, environmental and labor issues.

- As explained in section “2.4 Our work team” (3. Distribution by type of contract), there are workers permanent (TP) and temporary (TT). Due to the different nature between the two, different training goals have been defined for each worker depending on their type of contract.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>Trained TPs: 85% (minimum 8 hours of training)</td>
<td>Semiannual</td>
<td>Analysis of reports from trained personnel (permanent and temporary) and taking action (if necessary).</td>
</tr>
</tbody>
</table>
## 13.2 Work environment

- It is a tool to know the opinions and situation of workers. Based on the results, improvement plans are established and evaluates its effectiveness. At NaturAceites it is done every 2 years.

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>Increase satisfaction in measuring the work environment from 81% to 87%</td>
<td>Every 2 years</td>
<td>Measurement and work environment and analysis of results for taking action (if necessary).</td>
</tr>
<tr>
<td>2025</td>
<td>Achieve 90% satisfaction in measuring the work environment</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## 14 Occupational health and safety (OHS)

### 14.1 Incidents

- There is a specialized OHS area that evaluates dangers and risks, proposes risk control plans and follows up on the results. The position responsible for the area reports to the Human Talent Management, who reports directly to the Executive Directorate.
### 14.2 Preventive health

- Includes health evaluations (audiometry, spirometry, cholinesterase, visual health, lumbar injuries) for positions in which identified some level of risk and to ensure the effectiveness of the health programs implemented.

- An annual preventive health evaluation is also included for permanent workers, which includes an interview and taking signs, vitals, height and weight to generate recommendations and health programs. It is on this evaluation that the objectives shown have been defined.

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023-2024</td>
<td>Frequency rate: 10% reduction vs. last year</td>
<td>Monthly</td>
<td>Review by SSO Committee and Human Talent leaders of compliance with the training plan (100% compliance is expected each month), for action.</td>
</tr>
<tr>
<td></td>
<td>Maintain 0 fatalities or permanent disability</td>
<td>Monthly</td>
<td>Review by SSO Committee and Human Talent leaders of trends in inspections (unsafe acts and conditions, especially if they are high risk), for action.</td>
</tr>
<tr>
<td>2023</td>
<td>Have at least 60% of permanent workers with an annual preventive health evaluation</td>
<td>Monthly</td>
<td>Evaluation of compliance with the preventive health evaluation plan, to determine the need for action.</td>
</tr>
<tr>
<td>2024</td>
<td>Have at least 75% of permanent workers with an annual preventive health evaluation</td>
<td>Monthly</td>
<td></td>
</tr>
<tr>
<td>2025</td>
<td>100% of permanent workers have an annual preventive health evaluation</td>
<td>Monthly</td>
<td></td>
</tr>
</tbody>
</table>
14.3 SSO management system aligned to ISO 45001

- ISO 45001 is an international standard that helps establish, implement, maintain and improve an OHS management system and achieve expected results for the system, which is why it is closely related to the Incident objectives (2.4.1) shown above.

- The planned scope covers 100% of NaturAceites operations. For this, there is an implementation plan prepared with a third party, who also evaluates the fulfillment of tasks to determine the progress of the plan.

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>Achieve 50% progress in the implementation plan (assessed by a third party)</td>
<td>Monthly</td>
<td>Progress review of the SSO system implementation plan (according to ISO 45001) with a third party.</td>
</tr>
<tr>
<td>2024</td>
<td>Achieve 75% progress in the implementation plan (assessed by a third party)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2025</td>
<td>100% of operations are included in the SSO system, according to ISO 45001 (evaluated by a third party)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### 15.1 Efficient use of water in processing plants

- The three processing plants are located in an area of low water stress (more information in the “Water” section).

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2024</td>
<td>Maintain an efficiency of 1.3 m³ water / MT of fruit</td>
<td>Monthly</td>
<td>Monitoring water use to decide the need for action.</td>
</tr>
<tr>
<td>2025</td>
<td>Achieve an efficiency of 1.2 m³ water / MT of fruit</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 15.2 Efficient use of water in the refinery

- The refinery is located in an area of high water stress (more information in the “Water” section).
- Since 2018, productivity improvements have been implemented that have improved water use efficiency. The main use of water is to generate steam to be used in the refining, bleaching and deodorizing (RBD) process.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Maintain an efficiency of less than 1.5 m³ water / TM RBD</td>
<td>Monthly</td>
<td>Monitoring water use to decide the need for action.</td>
</tr>
</tbody>
</table>

### 15.3 Wastewater management

- Wastewater treatment lagoons in processing plants have a procedure to control risks of contamination of the body of water. Due to the importance of the topic, it was agreed to report compliance with controls.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Ensure 100% compliance with risk control measures</td>
<td>Semiannual</td>
<td>Verification of the risk control procedure.</td>
</tr>
</tbody>
</table>
16.1 Burning as an agricultural practice

- Since September 2020, there is third-party satellite monitoring (Satelligence) that includes own and third-party plantations.
- Any fire event is reported to NaturAceites and GREPALMA so that the investigation can be carried out and actions can be decided (in case whether it is the responsibility of NaturAceites or a third-party producer).
- Fires have been identified in areas adjacent to plantations: there is a training program for brigade members (which includes communities) to support fire control and neighbors have been informed to report a fire to support them.

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Maintain no-burn agricultural practice</td>
<td>According to plan</td>
<td>Communication of the no-burn policy to personnel and training of fire brigade members.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Yearly</td>
<td>In February, before the start of summer, inspection of fire response equipment.</td>
</tr>
</tbody>
</table>

16.2 Pesticides

- We have an Integrated Pest and Disease Management (IPM) program that applies several techniques to minimize the use of pesticides. This program is closely related to the plant nutrition program: a healthy plant has a greater capacity to face a pest.
- As part of the controls, there are field evaluations (phytosanitary rounds) to identify if any pest exceeds the levels permitted (despite MIPE and nutrition practices) and pesticide use is required as a last option.
- Weather conditions can impact pest populations.
- No product classified as extremely dangerous or very dangerous by WHO (class Ia or Ib) or listed in the Rotterdam conventions (chemicals dangerous to health or the environment) or Stockholm conventions (persistent chemicals).
<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Maintain pesticide application below 0.02 kg of active ingredient/ha</td>
<td>Yearly</td>
<td>Review of the nectar planting and maintenance plan, to take action.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Monthly</td>
<td>Review of compliance with phytosanitary rounds and their results</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(incidence and identified cases).</td>
</tr>
</tbody>
</table>

### 16.3 Herbicides

- Herbicides are necessary to keep the area of each palm (plate, 3 meter radius) free of weeds to facilitate the harvesting work carried out by workers and their safety. They are products for local application.
- Paraquat or any product classified as extremely dangerous or very dangerous by WHO (class Ia or Ib) or listed in the Rotterdam (chemicals dangerous to health or the environment) or Stockholm (persistent chemicals) conventions.

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Keep herbicide application below 0.4 kg of active ingredient/ha</td>
<td>Yearly</td>
<td>Review of compliance with the herbicide application plan, to take action.</td>
</tr>
</tbody>
</table>

### 16.4 Soil protection

- Soil is essential for maintaining plant productivity and promoting palm health.
- To maintain the quality of the soil, good agricultural practices (GAP) have been established and are inspected to ensure their compliance.

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Maintain zero non-conformities identified in external sustainability audits (RSPO)</td>
<td>Monthly</td>
<td>Soil protection GAP Quality Assurance inspections, to take action (if necessary).</td>
</tr>
</tbody>
</table>
## Responsible waste management

- In the “Responsible waste management” section we report that more than 99% of waste is managed by NaturAceites and the rest is managed by a third party that has the required environmental permits.

- The “Zero Waste to Landfill” methodology valorizes waste by taking advantage of new technologies and allows recycling waste for which there was no recycling technology previously.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>All operations have a diagnosis of the Zero Waste to program Landfill</td>
<td>2023</td>
<td>Evaluation of options to revalue waste in refining and agroindustrial operations.</td>
</tr>
<tr>
<td>2024 a 2025</td>
<td>Waste reduction program valued by the Zero Waste program, implemented in all operations</td>
<td>2023, 2024</td>
<td>Refinery: revalued waste management program and analysis of trends and indicators.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Agroindustrial operations: revalued waste management program and analysis of trends and indicators.</td>
</tr>
</tbody>
</table>

## Protection of biodiversity and natural resources

- In the section “Protection of biodiversity and natural resources” we report on the HCV and biodiversity area programs.

- These are intended to ensure that operations do not negatively impact HCV areas or biodiversity. It has been observed that the programs additionally generate a positive impact.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>HCV and biodiversity area programs ensure that the operation does not generate impacts that negatively affect them</td>
<td>Yearly</td>
<td>Review of results report of HCV and biodiversity area programs, for taking action (if necessary).</td>
</tr>
</tbody>
</table>
### 19.1 Areas in operation

Areas identified as forested are those found in land use change studies (LUCA) reviewed and approved by a third party.

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Zero hectares deforested in operations NaturAceites or third-party Fruit Producers and their responsibility</td>
<td>Event, every 2 weeks</td>
<td>Satelligence monitoring report, for investigation (if necessary).</td>
</tr>
</tbody>
</table>

### 19.2 New plantations

Areas identified as forested are identified by the ARC methodology and reviewed and approved by a third party (HCV Network).

Once the ARC areas are approved, Satelligence is informed to update the information to be monitored.

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>For new plantations and their areas Identified ARCs: 0 ha deforested in NaturAceites or third-party Fruit Producer operations</td>
<td>Event, every 2 weeks</td>
<td>Satelligence monitoring report, for investigation (if necessary).</td>
</tr>
</tbody>
</table>
### 21 Greenhouse Gases (GHG) and other emissions

#### 21.1 Greenhouse Gases (GHG)

- Using RSPO’s PalmGHG calculator, we have calculated GHG emissions from agribusiness operations (including third-party fruit producers), refinery and port terminal. The scope also includes transportation of crude oils.
- The GHG emissions reported include scopes 1, 2 and 3. The main challenge is to ensure the traceability of data from producers of third party fruit.
- To define objectives, it is necessary to ensure that the quantification and reporting of GHG is aligned with international practices, such as ISO 14064.

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2024</td>
<td>Ensure that calculations meet the requirements of ISO 14064 for quantification and reporting of greenhouse gases</td>
<td>2024</td>
<td>Preparation of documents used in calculating GHG emissions (scopes 1, 2 and 3) according to ISO 14064</td>
</tr>
</tbody>
</table>

#### 21.2 Combustion gases in biomass boilers

- At NaturAceites more than 85% of the energy used is renewable (section “Responsible energy”) and we achieve this with biomass boilers.
- There are no parameters for biomass boilers and therefore it is necessary to have baselines for the different equipment used in industrial operations (beneficiation and refining plants).

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2024</td>
<td>Have baselines of combustion gases for the different biomass boilers of NaturAceites</td>
<td>2023</td>
<td>Preparation of protocols and baseline for Beneficial Plants (and their monitoring).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2024</td>
<td>Preparation of protocols and baseline for the Refinery (and its monitoring).</td>
</tr>
</tbody>
</table>
### Strategy axis - Growing Together

#### Building trust

**Complaints and claims**

- We have a Complaints and Claims Management Procedure (available on the NaturAceites website) that has established the times for closing the different types of complaints received, using historical information and needs of affected groups.

- Some complaints may deal with sensitive issues or impacts in which the investigation requires more time and may affect the times established by our procedure. In these cases, delays to what was planned are justified if there is approval from the Management of the area involved in the investigation and from Audit and Comptroller.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Maintain 100% resolution of complaints or claims within the response time of the public procedure Note: extension of time is accepted in cases where the investigation is more extensive and there is authorization from the Management of the area involved in the investigation and Audit and Comptroller</td>
<td>Monthly</td>
<td>Analysis of compliance with times and causes of delay (not justified), to determine action plans. 2023</td>
</tr>
</tbody>
</table>

#### good neighbours

**23.1 Social Impact Studies**

- We carry out Socio-Environmental Impact Studies (EISA) through a third party and in consultation with the communities. Actions to control or mitigate identified impacts are agreed upon with the communities and are documented in Social Management Plans (PGS).

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 and 2025</td>
<td>Maintain grade ≥ 90% (consider that the presence of NaturAceites in the area is good) in the perception evaluations of the communities</td>
<td>Semiannual</td>
<td>PGS compliance review to take appropriate actions (if necessary).</td>
</tr>
</tbody>
</table>
### 23.2 Social Progress Index (IPS)

- In 2022, IPS measurements were carried out in Municipalities of agro-industrial operations to identify social priorities and support plans for community development.
- We have plans to improve the IPS. During 2023, the impact of these plans on the IPS grade will be evaluated, to determine future goals.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>Comply with at least 85% compliance with IPS improvement plans</td>
<td>Semiannual</td>
<td>Review of compliance with IPS improvement plans to take appropriate actions (if necessary).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Yearly</td>
<td>Evaluation of improvement in IPS goal to determine long-term objectives and goals</td>
</tr>
</tbody>
</table>

### 23.3 Better Homes Program (PMH)

- It is a self-management program aimed at women mothers of families to promote nutritional food security (FNS) and development processes through gardens, community banking and empowerment, which is developed through a three-year training process.
- This program is promoted through a social NGO and support from NaturAceites. There is a monthly activity report and progress.
- Due to the positive impact of this program, the objective is to expand the number of active women's groups.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>Increase from 80 to 120 the number of active women's groups participating in the Better Homes Program</td>
<td>Monthly</td>
<td>Review of the activities and progress report to determine the need for action.</td>
</tr>
<tr>
<td>2024 a 2025</td>
<td>Maintain at 120 the number of active women's groups participating in the Better Homes Program</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Development of small producers

- Work has been done with two communities interested in planting oil palm given the economic benefits it represents.
  - The model for this project will be small independent producers.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2024</td>
<td>Have 195 hectares planted by associations of small independent producers</td>
<td>2023</td>
<td>Support palm planting for the AsoPomboa project (54 small independent producers).</td>
</tr>
<tr>
<td>2025</td>
<td>Have 2 associations of small certified independent producers RSPO</td>
<td>2024</td>
<td>Support palm planting for the AsoSetolox project (30 small independent producers).</td>
</tr>
<tr>
<td>2025</td>
<td></td>
<td>2025</td>
<td>RSPO certification of the AsoPomboa project.</td>
</tr>
<tr>
<td>2025</td>
<td></td>
<td></td>
<td>RSPO certification of the AsoSetolox project.</td>
</tr>
</tbody>
</table>

## We respect human rights

### 25.1 Human rights training

- Training is provided in the organization's induction processes and in planned annual reinforcements.
- NaturAceites policy information is covered, explanation of human rights relevant to operations and mechanism of complaints and claims.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Communicate relevant human rights information to 100% of new staff</td>
<td>Semiannual</td>
<td>Analysis of reports from personnel trained in human rights and taking action (if necessary).</td>
</tr>
<tr>
<td></td>
<td>Achieve a minimum participation of 85% of hired personnel in training to reinforce human rights</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### 25.2 Contracts with key service or product suppliers

- The contracts with these suppliers were updated to include labor clauses related to: legal compliance, labor child labor, forced labor and labor trafficking.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Maintain 100% contracts with key suppliers in the supply chain with legal compliance clauses and critical working conditions</td>
<td>Semiannual</td>
<td>Review of the list of key suppliers to ensure that all of them have a contract that includes a legal compliance clause and critical working conditions.</td>
</tr>
</tbody>
</table>

### 25.3 Human rights evaluations of security service providers

- Security personnel are a third-party service that receives human rights training and operates under the Voluntary Principles on Security and Human Rights (PVSDH).
- Due to the risk of these activities on human rights, it was decided to carry out due diligence on human rights on this supplier.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2024 a 2025</td>
<td>Human rights due diligence carried out annually to security service provider</td>
<td>2023</td>
<td>Identification of human rights that are related to operation, context and PVSDH. Human rights programs related to security (includes controls).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2024 a 2025</td>
<td>Due diligence on human rights of security service provider activities.</td>
</tr>
</tbody>
</table>

### 25.4 Human rights evaluations in NaturAceites operations and third-party fruit producers

- There is a methodology to carry out due diligence on human rights that can be consulted at https://naturaceites.com/wp-content/uploads/2023/05/Reporte-de-Due-Diligencia-en-Derechos-Humanos-2022.pdf.
- We have already carried out due diligence exercises in the main operations of NaturAceites (agribusiness and refining) and in 2023 we made public our 2022 report and the methodology used (visit previous link). Due diligence will be extended to third-party producers.
<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>Human rights due diligence carried out on 50% (at least) of third-party fruit producers</td>
<td>Yearly</td>
<td>Human rights due diligence program.</td>
</tr>
<tr>
<td>2024</td>
<td>Human rights due diligence carried out on 75% (at least) of third-party fruit producers</td>
<td></td>
<td>Preparation of due diligence report on human rights.</td>
</tr>
<tr>
<td>2025</td>
<td>Due diligence on human rights carried out on 100% of third-party fruit producers</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 26.1 Documentation supporting legal ownership

- We have registry investigation and supporting documents of the private properties where operations are carried out. To the date we only carry out activities on properties with legal support.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Maintain 100% of the legal documentation of properties where NaturAceites or its fruit suppliers operate</td>
<td>2024</td>
<td>Review every 3 years to confirm the status of each property.</td>
</tr>
</tbody>
</table>

### 26.2 Third party claims regarding legal ownership

- Any case that generates an allegation regarding land ownership is managed through dialogue channels and with the support of observers to seek a conciliatory solution.

<table>
<thead>
<tr>
<th>Years)</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Annually and publicly report the status of cases of land claims by third parties</td>
<td>Yearly</td>
<td>Public procedure for handling land claims by third parties.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2023</td>
<td>Report and executive summary of status of cases of land allegations by third parties (in reference to the public procedure mentioned above).</td>
</tr>
</tbody>
</table>
### 27. Safety of our products

- Several of our technical clients require us to have a food safety management system (FSMS), this
  - The system also ensures that our products can be used safely in homes.
- An FSMS ensures that the physical, chemical or biological hazards of products are evaluated to ensure that they are safe for their intended use.
- The SGIA is certified FSSC 22000 and annually we have external audits that can generate non-conformities (NC):
  1. Minor: if they do not affect the capacity of the management system
  2. Major: if they can affect the expected results of the SGIA
  3. Criticism: if there are practices that must be suspended immediately as they may put the safety of any of our products at risk.

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>100% of refined products are included in the scope of the safety system</td>
<td>Monthly</td>
<td>Reviews to: (a) identify changes in product manufacturing processes; (b) perform hazard analysis; (c) evaluate the need for new controls; (d) monitor the correct implementation of changes (if necessary).</td>
</tr>
<tr>
<td>2023 a 2024</td>
<td>In external audits of the SGIA: maximum 4 minor non-conformities; 0 major or critical nonconformities</td>
<td>According to plan</td>
<td>Inspection of good practices in all areas.</td>
</tr>
<tr>
<td>2025</td>
<td>In external audits of the SGIA: maximum 3 minor non-conformities; 0 major or critical nonconformities</td>
<td>Yearly</td>
<td>Scheduled reviews of the system to ensure that it is kept up to date (hazard analysis and control, changes, inspection plan, drills, etc.).</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Internal audit carried out by an external auditor to ensure competence and level of evaluation.</td>
</tr>
</tbody>
</table>
28. Traceability of our product

- Traceability allows us to know the origin of the fruit we process or the crude palm oil (CPO) we handle. This helps evaluate risk levels regarding our Human Rights and Sustainability Policy, to take actions that lead us to have a low-risk supply chain.

- All fruit processed in processing plants comes from plantations (own or third party) evaluated according to quality practices. Sustainability aligned with our Human Rights and Sustainability Policy.

- Third party CPO represents just over 5% in our operation and we evaluate the practices of the processing plants (including their supply base) that provide us with this oil. All third party processing plants are located in Guatemala.

<table>
<thead>
<tr>
<th>Years</th>
<th>Aim</th>
<th>Frequency</th>
<th>Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023 a 2025</td>
<td>Maintain 100% traceability to plantations for all CPO, PKO and Refined products handled at NaturAceites</td>
<td>Yearly</td>
<td>Updating traceability records to plantations.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Publish location map of supply sources.</td>
</tr>
<tr>
<td>2023 a 2025</td>
<td>Maintain 100% fruit suppliers, CPO, PKO or Refined evaluated with respect to compliance with the Rights Policy Human and Sustainability and classified as low risk level</td>
<td>Yearly</td>
<td>Risk level evaluation (prior to the start of the commercial relationship, when applicable).</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Review of results and generation of agreements to close gaps.</td>
</tr>
</tbody>
</table>

29. Certifications and good sustainable practices

- The RSPO Principles and Criteria standard covers many of the requirements of our Human Rights and Sustainability Policy, so certification under this standard of plantations that provide us with fruit (our own and from third parties) is an appropriate route to ensure that we have practices sustainable.

- We audit our entire fruit supply chain to evaluate the degree of compliance and implement action plans to close identified gaps.

- We have an implementation program to support third-party producers, which includes support with studies required by the RSPO standard.
### Classification of moderate accidents, 2022

<table>
<thead>
<tr>
<th>Accident</th>
<th>Polochic</th>
<th>Northern Strip</th>
<th>Escuintla</th>
<th>Zolic</th>
<th>Guatemala</th>
<th>El Salvador</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Snake bite</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Dislocation</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Contusion</td>
<td>0</td>
<td>5</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td>Cutting/Puncture Wound</td>
<td>.</td>
<td>6</td>
<td>.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>8</td>
</tr>
<tr>
<td>Chemical/thermal burn</td>
<td>.</td>
<td>.</td>
<td>.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3</td>
</tr>
<tr>
<td>Commuting accident</td>
<td>3</td>
<td>7</td>
<td>7</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>17</td>
</tr>
<tr>
<td>Height drop</td>
<td>.</td>
<td>0</td>
<td>.</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
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<td>0</td>
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</tr>
<tr>
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</tr>
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</tr>
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<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
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<td><strong>10</strong></td>
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<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>45</strong></td>
</tr>
</tbody>
</table>

Additionally, detailed information on frequency rates (section 14.8, “Injuries due to occupational accidents”), by region, is shown below. It is important to note that the low number of workers in the El Salvador region causes that, with few incidents, the frequency rate is affected.
Figure A07.1. Frequency index in Agroindustrial regions.

Figure A07.2. Frequency index in Refining Plant, Port Terminal and offices in Guatemala and El Salvador.

Figure A07.1. Frequency rate of incidents with fatality or major consequences, total for NaturAceites.
Due to the characteristics of the regions where there are agricultural operations, there is very little area planted on slopes. As indicated, around 2% of the area requires the use of terraces to protect soils from erosion.

**Figure A08.1.** Distribution of slopes in plantations.
Areas of High Conservation Value (AVC) at NaturAceites

The High Conservation Values Network\(^6\) has defined 6 categories of AVC areas:

- **A** HCV 1 – species diversity
  Concentrations of biological diversity that contain endemic species or rare, threatened or endangered species, and that are of significant importance on a global, regional or national scale.

- **B** HCV 2 – landscape-scale ecosystems and mosaics, and intact forest landscapes
  Large ecosystems and ecosystem mosaics at the landscape scale, and important intact forest landscapes at the global, regional or national scale, containing viable populations of the vast majority of naturally occurring species under natural patterns of distribution and abundance.

- **C** HCV 3 – ecosystems and habitats
  Rare, threatened or endangered ecosystems, habitats or refuges.

- **D** HCV 4 – ecosystem services
  Basic ecosystem services in critical situations, such as the protection of water catchment areas and the control of erosion of vulnerable soils and slopes.

- **E** AVC 5 – community needs
  Critical sites and resources to meet the basic needs of local communities or indigenous groups (for their livelihoods, health, nutrition, water, etc.), identified through dialogue with said communities or indigenous peoples.

- **F** AVC 6 – cultural values
  Sites, resources, habitats and landscapes that are significant for cultural, historical or archaeological reasons on a global or national scale, or of critical cultural, ecological, economic, or religious or sacred importance to the traditional culture of local communities or indigenous peoples.

Of the 6 possible HCV areas, 5 have been identified in the areas of direct or indirect influence of NaturAceites and are shown in Figure A09.1, where the location of plantations managed by NaturAceites is identified in orange.

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Área de Protección Especial Sierra Santa Cruz

Reserva de la Vida Silvestre Bosca del Palcocha

Reserva de la Bríste Sierra de las Minas

1. Diversidad de especies
2. Ecosistemas y mosaicos a escala de paisaje
3. Ecosistemas y hábitats
4. Servicios ecosistémicos
5. Necesidades de las comunidades
6. Valores culturales

Área protegida

Figure A01.1. AVC areas identified.
According to the RSPO definition, included in the 2018 Principles and Criteria standard, peat is "a soil with a cumulative organic layer(s) comprising more than half of the upper 80 cm or 100 cm of the soil surface. floor". The organic matter content in peat, according to the same definition, is equal to or greater than 35% (determined by loss on ignition) or equal to or greater than 18% (measured as organic carbon).

Using this information, peat is a type of soil that can be classified as histosol, according to the World Reference Base for Soil Resources (WRB) and the United States Department of Agriculture (USDA) Soil Taxonomy. According to these sources, histosol is a soil composed mainly of organic materials, in which an 80 cm sample has 40 cm or more of organic matter with a carbon content of 12 to 18% or higher.


Figure A10.1 Soil classification in NaturAceites plantations.
The first characterization of soils in Guatemala, carried out by Simmons in 1959, did not identify the presence of histosols in the country. In 2000, the Ministry of Agriculture, Livestock and Food (MAGA) carried out an approach to the soil taxonomy of Guatemala, in which it did not identify the presence of histosols. The most recent categorization for the country comes from the work of an inter-institutional panel (FAO-MAGA-PAFG-INAB-IGN) in 2006 that classifies the soils of our plantations as inceptisols and ultisols (see map):

- **Inceptisol**: is a type of soil according to the USDA soil taxonomy that has been formed by the rapid alteration of the material that gave rise to it. It does not present accumulation of clays, aluminum or iron oxides, or organic matter.

- **Ultisol**: is a type of soil according to the USDA soil taxonomy, commonly known as red clay soil. It has been seen that this soil is the last stage that results from the continuous exposure of minerals to the elements, in humid and temperate climates. It is a mineral soil.

Analysis of organic matter in soil (by the loss on ignition method) carried out in our plantations showed that the levels vary between 0 and 10.6%.

For all of the above, it is concluded that in our plantations there are no soils that can be considered peat.

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### Annex A11.

**Waste management at NaturAceites**

As a tool to facilitate the visualization of our waste management, in Figures A11.1 to A11.4 we present the waste flow diagrams in NaturAceites' main operations: agricultural, processing plants, refining and port terminal. The colors used in the flowcharts represent:

- **Inputs, activities and products (inputs).**
- **Waste generated**: in the upper right corner a box has been added to indicate the hazard classification according to the Basel Convention (a green box indicates non-hazardous waste and a yellow box indicates hazardous waste).
- **Waste not intended for disposal (eg recycling, reuse, etc.)**
- **Waste intended for disposal (eg incineration with/without energy recovery, incorporation into soil, landfill).**
Agricultural waste management flowchart

Figure A11.1 Flowchart of waste management in Agricultural.
Waste management flow diagram in Beneficial Plants

Figure A11.2 Flow diagram of waste management in Beneficial Plants.
Figure A11.3 Flow diagram of waste management in Port Terminal.
Waste management flow diagram in Refinery

Figure A11.4 Flowchart of waste management in Refinery.
Location of deforestation and fire events

The location of deforestation events or fires is part of monitoring information made by the third-party company Satelligence. Figures A12.1 and A12.2 show the deforestation and fire events during 2022. These figures also include the monitoring area (white line), plantations managed by NaturAceites (in orange) and plantations managed by producers of third-party fruit (in light blue) delivered to processing plants managed by NaturAceites.
Sustainability standards timeline in NaturAceites

A13.1 Agroindustrial regions

At NaturAceites, the implementation of sustainability standards has been going on for several years, as shown in Figure A13.1. The standards referred to in this figure are described below.

1. Rainforest Alliance

Standard that covers agricultural activities in general and facilitated the transition to a specific sustainability standard for oil palm agroindustrial operations. The implementation of the standard made it possible to identify good practices in the company (labor issues of the country's legislation, relationships with communities, etc.), as necessary improvements that were implemented (documentation of key operations, recommended pesticides, etc.). This standard was replaced by the RSPO standard.

2. Roundtable on Sustainable Palm Oil (RSPO)

NaturAceites is a member of RSPO (Roundtable on Sustainable Palm Oil), an organization that promotes the use of sustainable palm oil and develops standards with the participation of various interest groups in the oil palm industry.

The standards managed at NaturAceites:

- Principles and Criteria64: considers practices according to the most significant environmental and social impacts of palm oil production and the social impacts related to field work and relationships with community. Applies to plantation and processing plant operations.
- Supply chain65: includes the control of RSPO certified products within the supply chain, to ensure that the different product certification models are maintained throughout the companies or processes that handle certified oil. Applies to our refining and port terminal operations that handle RSPO certified oil from processing plants.

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64 The RSPO Principles and Criteria (P&C) standard 2018 available at https://www.rspo.org/resources/archive/1250.
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Non-exploitation: respect for communities and workers, support for small producers and complaints mechanism.

The NDPE, by its English acronyms, is a movement of sustainable practices promoted by the Palm Oil Collaborative Group (POCG) that integrates companies in the palm oil supply chain.

NDPE practices (66) include:

- **No deforestation**: respect for forests, landscape approach considering areas of High Conservation Value (HCV) and with High Carbon Reserve (ARC), evaluation and reduction of greenhouse gases (GHG) and no use of fire.

- **Do not plant in peat soils**: identification and protection of peat soils. In our operations this type of soil has not been identified (Annex A10. Peat soils).

- **Non-exploitation**: respect for the rights of communities and workers, support for small producers and complaints mechanism.

Figure A13.1. Timeline of sustainability standards implemented at NaturAceites.

3. Palm Oil Traceability Protocol

Its objective is to know the traceability to processing plants that is reported to PepsiCo, through a third party that verifies the accuracy of the information presented.

4. No Deforestation, No Peat Planting and No Exploitation

The NDPE, by its English acronyms, is a movement...
1. Safety

The Refinery’s products are used in the preparation of food by end consumers or industries, therefore it is important to guarantee that our products can be considered safe as a food ingredient and we have used two food safety standards:

- **HACCP** (acronym in English for “Hazard and Safety Analysis”): Critical Control Points:
  
  A system to reduce risks at control points that have continuous monitoring. This standard was replaced by FSSC 22000.

- **FSSC 22000** (acronym in English for “Safety System Certification”):

  Since HACCP does not define preventive measures or good practices, but refers to them: It was changed to the FSSC 22000 standard that is supported by GFSI68, and which is focused on the prevention of safety risks through a management system. The standard is made up of 3 components:

  - **ISO 22000**: provides an internationally recognized structure that focuses on key elements for safety (management, communication, prerequisite programs and HACCP principles).

  - **Prerequisite programs**: these are preventive safety programs specific to the sector. In the case of NaturAceites, ISO/TC 22002-1 is used.

  - **Additional requirements**: FSSC has a team of international professionals who analyze global food safety hazard trends. If the team identifies any safety hazard not adequately covered by the requirements of the previous 2 components. This allows us to be as up-to-date as possible with safety challenges, since changes are made as frequently as necessary (at least annually69).

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67 ISO 22000:2018 defines food safety as “assurance that food will not cause an adverse health effect to the consumer when prepared and/or consumed in accordance with its intended use.”

68 Acronym for Global Food Safety Initiative, a coalition of 38 international food manufacturing and marketing companies that, together with a community-oriented safety, supervise safety standards for companies. More information at https://mygfsi.com/who-we-are/overview/.

2. Sustainability

Sustainable environmental and labor practices have been controlled through 2 standards:

SMETA (acronym in English for “Ethical Trade Audit, according to SEDEX Members”): includes 4 modules of good practices on labor issues, occupational health and safety, environment and business ethics. SEDEX (acronym in English for “Supplier Ethical Data Exchange”) is the electronic platform in which the results of our evaluations made by a third party are entered, so that our clients (who have access to the platform) can consult them. Both the SMETA standard and the SEDEX platform are managed by ETI (acronym in English for “Ethical Trade Initiative”), which is an initiative that brings together interest groups that promote respect for workers’ rights at an international level.

URSA (Understanding Responsible Sourcing Audit): Topics covered by this standard include labor practices, health and safety, human rights, business integrity, environmental management and land tenure. It was used at the client’s request; however, since SMETA and URSA evaluate similar topics, the same client agreed for our evaluations to be done under SMETA.

At the time, both SMETA and URSA accepted that third-party evaluations were not annual, as long as there were no disagreements. Starting in 2019, evaluations are carried out annually, regardless of the result obtained.

Figure A13.1. Timeline of sustainability standards implemented at the refinery.
Informe de Verificación Independiente

Introducción
Hemos realizado una verificación independiente sobre los contenidos de información, datos e indicadores del Informe de Sostenibilidad 2022 “Cultivando con Transparencia” de NaturAceites, como ejercicio de proporcionar una opinión sobre la calidad de la información divulgada y para generar confianza a los grupos de interés de la organización informante.

Responsabilidad de la administración del informe de sostenibilidad
Los administradores de NaturAceites son los responsables por la preparación y elaboración del informe de sostenibilidad de conformidad a los estándares que han adoptado y declarado, así como el contenido de este; del cual también es responsable de la implementación de procesos de control interno en la gestión de la información.

Nuestra responsabilidad como verificador independiente
Nuestra responsabilidad es emitir una opinión de seguimiento limitada, por medio del informe de verificación independiente basados en en el trabajo realizado.

Hemos realizado nuestro trabajo en referencia a la aplicación correcta de los estándares universales 2021 del Global Reporting Initiative, para verificar si la Memoria de Sostenibilidad se ha elaborado de Conformidad a los requerimientos, contenidos y principios de estos estándares.

Procedimiento realizado para el ejercicio de verificación independiente
Desarrollamos las siguientes actividades para el proceso de verificación:


- Verificación de los 9 requerimientos para cumplir con una Memoria en la modalidad de Conformidad con los Estándares GRI 2021.

- Revisión del proceso de actualización de materialidad basada en impacto según el nuevo estándar GRI 2021 y evaluación de la propia organización desde la actual estrategia de sostenibilidad con sus indicadores y metas planeados.

- Revisión de los instrumentos de recopilación y control de información, para validar información verídica y fiable, junto al proceso de elaboración del reporte.

- Entrevista con administradores del sistema de recopilación, control y elaboración de la Memoria de Sostenibilidad 2022.

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www.centrase.org / centrase@centrase.org

Reporte de Sostenibilidad 2022
Opinión

De conformidad al trabajo de verificación independiente y los procesos descritos en este informe, se concluye que el Informe de Sostenibilidad 2022 de NaturAceites, ha sido preparado en sus aspectos significativos y en cumplimiento con los requerimientos de Conformidad (Accioncde) a los estándares del Global Reporting Initiative.

Por tanto, para este ejercicio, no se ha puesto de manifiesto aspecto alguno que nos haga creer que la información y datos del informe, no ha sido preparada según la modalidad declarada en el informe de sostenibilidad.

Se destaca en el ejercicio de elaboración del reporte de NaturAceites una gestión exhaustiva de la sostenibilidad, basada en círculos estándares internacionales, que refleja sus impactos y su contribución al desarrollo sostenible. Esto se evidencia en la excelente aplicación del innovador estándar GRI 13: Sectores Agricultura, Acuicultura y Pesca 2022 y en la mejora continua en cada uno de sus reportes elaborados.

Además, importante mencionar la alta transparencia en la divulgación de los temas materiales y su actualización a partir de un proceso de evaluación de impactos, correcto al contexto y al giro de negocio.

Recomendaciones

Como parte del informe de verificación independiente, CentraRSE ha entregado a NaturAceites, un informe con los hallazgos y oportunidades de mejora para la elaboración del próximo informe de sostenibilidad.

Juan Pablo Morataya
Gerente General y Representante Legal
CENTRAARSE
Guatemala. 08 de septiembre de 2023