

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS1-01	IFC PS 1	Environmental and Social Assessment and Management System	5	The client, in coordination with other responsible government agencies and third parties as appropriate, will conduct a process of environmental and social assessment, and establish and maintain an ESMS appropriate to the nature and scale of the project and commensurate with the level of its environmental and social risks and impacts. The ESMS will incorporate the following elements: (i) policy; (ii) identification of risks and impacts; (iii) management programs; (iv) organizational capacity and competency (v) emergency preparedness and response; (vi) stakeholder engagement; and (vii) monitoring and review.	The client has an environmental and social impact assessment from 2021 and one from 2023, however action plans haven't been fully implemented and mitigation measures are deficient in many aspects. An appropriate ESMS is not currently in place:  (i) policy: there is an overarching policy defining the environmental and social objectives and principles, however when it comes to implementation many of these are not enforced. (ii) identification of risks and impacts: environmental and social impacts have been identified in previous studies, however there is no risk matrix or monitoring of these risks. (iii) management programs: some of them are documented and partially implemented based on environmental and social objectives and principles, many of them are only documented but not implemented or not even documented in the first place. (iv) organizational capacity and competency: there's a defined organizational hierarchy for the company, in addition to several job profiles. Some job profiles are missing and most of them don't specify detailed responsibilities of each role regarding environmental and social performance. Existing roles in the company are evidenced to meet the necessary competency skills. The company is majorly lacking capacity in terms of available personnel, especially for administrative and technical purposes. (v) emergency preparedness and response: there is little to no emergency preparedness against contingencies like fires, earthquakes, floods. (vi) stakeholder engagement: the company has a stakeholder matrix, however there is no real engagement with stakeholder other than the JAC representative	(i) policy: maintain current sustainability policy, however it must be strengthened with annual reviews. Additionally, the client must be consequent with this policy by implementing programs, plans procedures, mechanisms and monitoring that make sure this policy is fully implemented in all of its aspects. (ii) identification of risks and impacts: identified risks and impacts must be managed using a matrix that facilitates their monitoring and review. Indicators must be created to quantify action upon these impacts and risks. (iii) management programs: programs that are consequent with company policies and identified risk and impacts must be documented and fully implemented. (iv) organizational capacity and competency: organizational capacity in terms of available personnel for administrative and technical labours must be increased. (v) emergency preparedness and response: the client should have an emergency response plan that takes into account Affected Communities and government agencies accordingly. (vi) stakeholder engagement: the client must have a grievance mechanism towards the community, and also an external communication mechanism that serves the purpose of reporting to the community and other stakeholders. (vii) monitoring and review: establish a mechanism to review and monitor environmental and social performance, based on company policies and identified impacts and risks	Starting / Major Non-Conformance	
PS1-02	IFC PS 1	Policy	6	The client will establish an overarching policy defining the environmental and social objectives and principles that guide the project to achieve sound environmental and social performance. The policy provides a framework for the environmental and social assessment and management process, and specifies that the project (or business activities, as appropriate) will comply with the applicable laws and regulations of the jurisdictions in which it is being undertaken, including those laws implementing host country obligations under international law. The policy should be consistent with the principles of the Performance Standards. Under some circumstances, clients may also subscribe to other internationally recognized standards, certification schemes, or codes of practice and these too should be included in the policy. The policy will indicate who, within the client's organization, will ensure conformance with the policy and be responsible for its execution. The client will communicate the policy to all levels of its organization.	*There is an overarching policy "Política Integral de Sostenibilidad y Código de Ética" (Sustainability Policy and Ethics Code) drafted in 2021, that defines environmental and social principles and objectives. It contains appropriate guidance to achieve environmental and social performance, and includes a wide range of elements including social (child labour, forced labour, no discrimination, freedom of association, prevention of sexual and workplace harassment, gender equality and reproductive rights), HSMS, and environmental elements. *The policy does not indicate which area/group is responsible for its implementation and ensure conformance. *There are other policies that compliment this overarching policy with more detail, but some of them have not been fully implemented by the client and are only documented to some extent. *The policy is socialized with workers and contractors during inductions and reinductions. However, during interviews it was evidenced that some workers and contractors do not have knowledge about some of the aspects of this policy. Some workers that have been more than 1 year in the company haven't received reinduction on sustainability policies. *Some elements of the overarching policy and complimentary policies are only documented but have not been fully implemented, decreasing this policies' effectivity.	*Review the policy at least once a year, with participation of company high level leadership. *Reinforce socialization of the policy with workers and contractors, especially reinductions. *Draft and implement a plan to put into practice every element that is documented in the overarching policy and complimentary policies. *Designate an area/group within the organization to be responsible for policy implementation.	In Progress / Partial Non-Conformance	
PS1-03	IFC PS 1	Identification of Risks and Impacts	7	The client will establish and maintain a process for identifying the environmental and social risks and impacts of the project. The type, scale, and location of the project guide the scope and level of effort devoted to the risks and impacts identification process.	*The client has a documented procedure for identifying and updating its health and safety-related risks, as required by Law. *Environmental and social risks and impacts were identified in a 2021 ESIA, and are currently being updated by this assessment. *No periodic process for identifying social and environmental risks and impacts of the project is being implemented. There is no environmental and social impact matrix.	Generate action plans based on the recommendations and findings from SEIAs conducted in 2021 (RSPO NPP) and 2023 (IFC).  Generate a mechanism, process or procedure to identify the risk of environmental and social impacts with defined monitoring indicators and a matrix that compiles the identified impacts.	Starting / Major Non-Conformance	

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PS1-04	IFC PS 1	Identification of Risks and Impacts	7	The scope of the risks and impacts identification process will be consistent with good international industry practice, and will determine the appropriate and relevant methods and assessment tools.	<p>There is no process, procedure or mechanism for identifying the risk of environmental and social impacts of the projects, other than those related to work health and security (HS). There is no environmental and social impact matrix.</p> <p>In 2021, a SEIA was conducted but the action plans derived from this assessment's recommendations haven't been implemented yet.</p>	<p>Generate action plans based on the recommendations and findings from SEIAs conducted in 2021 (RSPO NPP) and 2023 (IFC).</p> <p>Generate a mechanism, process or procedure to identify the risk of environmental and social impacts with defined monitoring indicators and a matrix that compiles the identified impacts.</p>	Starting / Major Non-Conformance	
PS1-05	IFC PS 1	Identification of Risks and Impacts	7	The risks and impacts identification process will be based on recent environmental and social baseline data at an appropriate level of detail.	<p>There is no process, procedure or mechanism for identifying the risk of environmental and social impacts of the projects, other than those related to work health and security (HS). There is no environmental and social impact matrix.</p> <p>In 2021, a SEIA was conducted but the action plans derived from this assessment's recommendations haven't been implemented yet.</p>	<p>Generate action plans based on the recommendations and findings from SEIAs conducted in 2021 (RSPO NPP) and 2023 (IFC).</p> <p>Generate a mechanism, process or procedure to identify the risk of environmental and social impacts with defined monitoring indicators and a matrix that compiles the identified impacts.</p>	Starting / Major Non-Conformance	
PS1-06	IFC PS 1	Identification of Risks and Impacts	7	The process will consider all relevant environmental and social risks and impacts of the project, including the issues identified in Performance Standards 2 through 8, and those who are likely to be affected by such risks and impacts.	<p>There is no process, procedure or mechanism for identifying the risk of environmental and social impacts of the projects, other than those related to work health and security (HS). There is no environmental and social impact matrix.</p> <p>In 2021, a SEIA was conducted but the action plans derived from this assessment's recommendations haven't been implemented yet.</p>	<p>Generate action plans based on the recommendations and findings from SEIAs conducted in 2021 (RSPO NPP) and 2023 (IFC).</p> <p>Generate a mechanism, process or procedure to identify the risk of environmental and social impacts with defined monitoring indicators and a matrix that compiles the identified impacts.</p>	Starting / Major Non-Conformance	
PS1-07	IFC PS 1	Identification of Risks and Impacts	7	The risks and impacts identification process will consider the emissions of greenhouse gases, the relevant risks associated with a changing climate and the adaptation opportunities, and potential transboundary effects, such as pollution of air, or use or pollution of international waterways.	<p>There is no process, procedure or mechanism for identifying the risk of environmental and social impacts of the projects, other than those related to work health and security (HS). There is no environmental and social impact matrix.</p> <p>In 2021, a SEIA was conducted but the action plans derived from this assessment's recommendations haven't been implemented yet.</p> <p>There is a potential GHG emission assessment with RSPO calculator and a documented plan called "Plan de mitigación de GEI y otros contaminantes" but it is not yet implemented. The company is also in the process of calculating their emissions with ISCC calculator</p>	<p>Generate action plans based on the recommendations and findings from SEIAs conducted in 2021 (RSPO NPP) and 2023 (IFC).</p> <p>Generate a mechanism, process or procedure to identify the risk of environmental and social impacts with defined monitoring indicators and a matrix that compiles the identified impacts.</p> <p>Implement "Plan de Mitigación de GEI y otros contaminantes"</p>	Starting / Major Non-Conformance	
PS1-08	IFC PS 1	Identification of Risks and Impacts	8	<p>Where the project involves specifically identified physical elements, aspects, and facilities that are likely to generate impacts, environmental and social risks and impacts will be identified in the context of the project's area of influence. This area of influence encompasses, as appropriate:</p> <ul style="list-style-type: none"> <li>- The area likely to be affected by: (i) the project and the client's activities and facilities that are directly owned, operated or managed (including by contractors) and that are a component of the project; (ii) impacts from unplanned but predictable developments caused by the project that may occur later or at a different location; or (iii) indirect project impacts on biodiversity or on ecosystem services upon which Affected Communities' livelihoods are dependent.</li> <li>- Associated facilities, which are facilities that are not funded as part of the project and that would not have been constructed or expanded if the project did not exist and without which the project would not be viable.</li> <li>- Cumulative impacts that result from the incremental impact, on areas or resources used or directly impacted by the project, from other existing, planned or reasonably defined developments at the time the risks and impacts identification process is conducted.</li> </ul>	<p>There is no process, procedure or mechanism for identifying the risk of environmental and social impacts of the projects, other than those related to work health and security (HS). There is no environmental and social impact matrix.</p> <p>In 2021, a SEIA was conducted but the action plans derived from this assessment's recommendations haven't been implemented yet.</p>	<p>Generate action plans based on the recommendations and findings from SEIAs conducted in 2021 (RSPO NPP) and 2023 (IFC).</p> <p>Generate a mechanism, process or procedure to identify the risk of environmental and social impacts with defined monitoring indicators and a matrix that compiles the identified impacts.</p>	Starting / Major Non-Conformance	

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PS1-09	IFC PS 1	Identification of Risks and Impacts	9	In the event of risks and impacts in the project's area of influence resulting from a third party's actions, the client will address those risks and impacts in a manner commensurate with the client's control and influence over the third parties, and with due regard to conflict of interest.	There is an action plan and a procedure regarding wildfires.  There is no emergency brigade solely for the purpose of mitigation wildfires.	Socialize the action plan and procedure against wildfires with the community.  Create an emergency brigade solely for the purpose of acting in the event of a fire.	Starting / Major Non-Conformance	
PS1-10	IFC PS 1	Identification of Risks and Impacts	10	Where the client can reasonably exercise control, the risks and impacts identification process will also consider those risks and impacts associated with primary supply chains, as defined in Performance Standard 2 (paragraphs 27-29) and Performance Standard 6 (paragraph 30).	The client has only one primary supplier (La Colonia), however there is no identification of environmental and social impact risk for this supplier.	Generate a mechanism, process or procedure to identify the risk of environmental and social impacts with defined monitoring indicators and a matrix that compiles the identified impacts, and includes their primary FFB supplier La Colonia.	Not Started / Total Non-Conformance	
PS1-11	IFC PS 1	Identification of Risks and Impacts	11	Where the project involves specifically identified physical elements, aspects and facilities that are likely to generate environmental and social impacts, the identification of risks and impacts will take into account the findings and conclusions of related and applicable plans, studies, or assessments prepared by relevant government authorities or other parties that are directly related to the project and its area of influence. These include master economic development plans, country or regional plans, feasibility studies, alternatives analyses, and cumulative, regional, sectoral, or strategic environmental assessments where relevant.	The client has the land use certificates of their properties, issued by municipal administration, and it is evidenced that the land use is aligned with land use established in the EOT (Esquema de Ordenamiento Territorial) of La Primavera, Vichada.  The client has no knowledge regarding management plans like POMCAs (Plan de Ordenamiento y Manejo de Cuencas) or others, issued by municipal administration or other authorities.	The client should obtain more knowledge regarding management plans like POMCAs (Plan de Ordenamiento y Manejo de Cuencas) or others, issued by municipal administration or other authorities.	Starting / Major Non-Conformance	
PS1-12	IFC PS 1	Identification of Risks and Impacts	11	The risks and impacts identification will take account of the outcome of the engagement process with Affected Communities as appropriate.	There is no identification of risk of environmental and social impacts related to Affected Communities	Perform identification of risks and impacts taking into account an engagement process with Affected Communities.	Not Started / Total Non-Conformance	
PS1-13	IFC PS 1	Identification of Risks and Impacts	12	Where the project involves specifically identified physical elements, aspects and facilities that are likely to generate impacts, and as part of the process of identifying risks and impacts, the client will identify individuals and groups that may be directly and differentially or disproportionately affected by the project because of their disadvantaged or vulnerable status.	Not applicable	Not applicable	Not Applicable	
PS1-14	IFC PS 1	Identification of Risks and Impacts	12	Where individuals or groups are identified as disadvantaged or vulnerable, the client will propose and implement differentiated measures so that adverse impacts do not fall disproportionately on them and they are not disadvantaged in sharing development benefits and opportunities.	Not applicable	Not applicable	Not Applicable	
PS1-15	IFC PS 1	Management Programs	13	Consistent with the client's policy and the objectives and principles described therein, the client will establish management programs that, in sum, will describe mitigation and performance improvement measures and actions that address the identified environmental and social risks and impacts of the project.	There are some procedures and management plans based on the company's sustainability policies, but some are only partially implemented and others are only documented but not implemented (Environmental).  Procedures or management plans based on social sustainability policies are mostly not documented nor implemented.  Include APRODENA in procedures or management plans based on social and	Fully implement procedures and plans that are already documented.  Document and implement procedures and plan that haven't been created yet.	In Progress / Partial Non-Conformance	
PS1-16	IFC PS 1	Management Programs	14	Depending on the nature and scale of the project, these programs may consist of some documented combination of operational procedures, practices, plans, and related supporting documents (including legal agreements) that are managed in a systematic way.	There are some procedures and management plans based on the company's sustainability policies, but some are only partially implemented and others are only documented but not implemented (Environmental).  Procedures or management plans based on social sustainability policies are mostly not documented nor implemented.  Include APRODENA in procedures or management plans based on social and	Fully implement procedures and plans that are already documented.  Document and implement procedures and plan that haven't been created yet.	In Progress / Partial Non-Conformance	

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PS1-17	IFC PS 1	Management Programs	14	The programs may apply broadly across the client's organization, including contractors and primary suppliers over which the organization has control or influence, or to specific sites, facilities, or activities.	Contract with contractor company Agroserpal includes a clause that specifies contractor's obligation to adhere to the client's sustainability policy, and to the associated plans, programs and procedures.  However, through interviews with contractor workers it was found that they don't have knowledge of many aspects of the client's sustainability policy and programs.  Contractor company seriously violates aspects of the sustainability policies since they don't guarantee minimum wage according to national law to the workers. They deduce concepts from the workers salary like PPEs, clothing and tools necessary to perform their labours.	Agroserpal must adhere to the client's sustainability policies and programs, guaranteeing their environmental and social performance, these are some examples that Agroserpal must do:  - Guarantee minimum wage to workers, don't deduce concepts from workers salaries like PPE's, clothing and tools, food (taking into account that the client provides free food for every person that uses the accommodation services, even those that don't belong to the company directly)  - Guarantee that all their workers have full knowledge of their contract and working conditions, including contract duration, remuneration and	Not Started / Total Non-Conformance	
PS1-18	IFC PS 1	Management Programs	14	The mitigation hierarchy to address identified risks and impacts will favour the avoidance of impacts over minimization, and, where residual impacts remain, compensation/offset, wherever technically and financially feasible.	There is no control or identification of environmental and social impact risk in place. According to the company sustainability policy, some plans, procedures, programs and mechanisms are in place that may help minimize and even compensate impacts. However, there is little to no monitoring over the effectiveness of these	Generate a mechanism to monitor and review risks and impacts based on those identified. There should be an environmental and social impact risk matrix to help with this process. There should also be mechanisms, procedures, plans, programs to minimize impacts and compensate those that cannot be fully avoided.	Not Started / Total Non-Conformance	
PS1-19	IFC PS 1	Management Programs	15	Where the identified risks and impacts cannot be avoided, the client will identify mitigation and performance measures and establish corresponding actions to ensure the project will operate in compliance with applicable laws and regulations, and meet the requirements of Performance Standards 1 through 8	There is no control or identification of environmental and social impact risk in place. According to the company sustainability policy, some plans, procedures, programs and mechanisms are in place that may help minimize and even compensate impacts. However, there is little to no monitoring over the effectiveness of these	Generate a mechanism to monitor and review risks and impacts based on those identified. There should be an environmental and social impact risk matrix to help with this process. There should also be mechanisms, procedures, plans, programs to minimize impacts and compensate those that cannot be fully avoided.	Not Started / Total Non-Conformance	
PS1-20	IFC PS 1	Management Programs	15	The level of detail and complexity of this collective management program and the priority of the identified measures and actions will be commensurate with the project's risks and impacts, and will take account of the outcome of the engagement process with Affected Communities as appropriate	There is no control or identification of environmental and social impact risk in place. According to the company sustainability policy, some plans, procedures, programs and mechanisms are in place that may help minimize and even compensate impacts. However, there is little to no monitoring over the effectiveness of these	Generate a mechanism to monitor and review risks and impacts based on those identified. There should be an environmental and social impact risk matrix to help with this process. There should also be mechanisms, procedures, plans, programs to minimize impacts and compensate those that cannot be fully avoided.	Not Started / Total Non-Conformance	
PS1-21	IFC PS 1	Management Programs	16	The management programs will establish environmental and social Action Plans, which will define desired outcomes and actions to address the issues raised in the risks and impacts identification process, as measurable events to the extent possible, with elements such as performance indicators, targets, or acceptance criteria that can be tracked over defined time periods, and with estimates of the resources and responsibilities for implementation.	There are some procedures, programs and plans in place that are based on the client's sustainability policy, however some of them are only partially implemented and some of them are only documented without any implementation. Partially implemented are mainly environmental.  Procedures, programs and plans based on social sustainability principles are mostly not implemented and in some cases not documented.	Fully implement procedures, programs and plans that are already documented.  Document and implement procedures, programs and plans that are not yet created.  Incluir a APRODENA en los procedimientos y planes basados en las políticas de sostenibilidad de la empresa	In Progress / Partial Non-Conformance	
PS1-22	IFC PS 1	Management Programs	16	As appropriate, the management program will recognize and incorporate the role of relevant actions and events controlled by third parties to address identified risks and impacts.	There is no control or identification of environmental and social impact risk in place. According to the company sustainability policy, some plans, procedures, programs and mechanisms are in place that may help minimize and even compensate impacts. However, there is little to no monitoring over the effectiveness of these	Generate a mechanism to monitor and review risks and impacts based on those identified. There should be an environmental and social impact risk matrix to help with this process. There should also be mechanisms, procedures, plans, programs to minimize impacts and compensate those that cannot be fully avoided.	Not Started / Total Non-Conformance	
PS1-23	IFC PS 1	Management Programs	16	Recognizing the dynamic nature of the project, the management program will be responsive to changes in circumstances, unforeseen events, and the results of monitoring and review.	There is a document "procedimiento de gestión del cambio" (only for Prestige). It doesn't contemplate changes related to environmental and social impacts. It is yet to be implemented.	"Procedimiento de gestión del cambio" for Prestige & Cimarrón documented and implemented that contemplates changes related to environmental and social impact risk.	Starting / Major Non-Conformance	
PS1-24	IFC PS 1	Organisational Capacity and Competence	17	The client, in collaboration with appropriate and relevant third parties, will establish, maintain, and strengthen as necessary an organizational structure that defines roles, responsibilities, and authority to implement the ESMS.	There is a detailed organizational structure that defines roles, responsibilities and hierarchy.  In the organizational structure it is evidenced that there is an important lack of administrative and technical personnel	Organizational structure must be strengthened with necessary technical and administrative personnel to perform all tasks.	In Progress / Partial Non-Conformance	
PS1-25	IFC PS 1	Organisational Capacity and Competence	17	Specific personnel, including management representative(s), with clear lines of responsibility and authority should be designated.	There is a detailed organizational structure that defines roles, responsibilities and hierarchy.  Some job profiles have been documented but not all of them	Have all job profiles found in the organizational structure of the company.	In Progress / Partial Non-Conformance	
PS1-26	IFC PS 1	Organisational Capacity and Competence	17	Key environmental and social responsibilities should be well defined and communicated to the relevant personnel and to the rest of the client's organization.	In existing job profiles, it's specified the responsibility of the worker to comply with sustainability standards established by the company. However, environmental and social responsibilities for each profile is not specified.	Specify in job profiles detailed environmental and social responsibilities.	In Progress / Partial Non-Conformance	

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PS1-27	IFC PS 1	Organisational Capacity and Competence	17	Sufficient management sponsorship and human and financial resources will be provided on an ongoing basis to achieve effective and continuous environmental and social performance.	<p>There is a deficiency of human resources for compliance with the provisions of policies, procedures and environmental and social sustainability plans established by the company.</p> <p>A budget document is evidenced, which is monitored and financial resources are allocated to activities and concepts of environmental and social sustainability, and work safety and health. However, there are many budgeted activities that have not been carried out, especially in social welfare issues.</p> <p>It is evident that from the direction / management, lack of willingness to invest / provide financial resources for some important projects such as the infiltration field for domestic wastewater from houses.</p> <p>The company has an advisor on sustainability issues, however it has been shown that they do not meet the expectations of the company.</p>	<p>More personnel must be hired, preferably with experience in environmental and social sustainability aspects.</p> <p>Budgeted activities must be carried out as programmed.</p> <p>Management must be willing to invest and allocate resources towards mitigation social and environmental risks.</p>	Starting / Major Non-Conformance	
PS1-28	IFC PS 1	Organisational Capacity and Competence	18	Personnel within the client's organization with direct responsibility for the project's environmental and social performance will have the knowledge, skills, and experience necessary to perform their work, including current knowledge of the host country's regulatory requirements and the applicable requirements of Performance Standards 1 through 8.	<p>It is evident in current personnel, with responsibilities directly related to environmental and social aspects of the company, that it has the required skills and training.</p> <p>There is a deficiency of human resources for compliance with the provisions of policies, procedures and environmental and social sustainability plans established by the company.</p>	More personnel must be hired, preferably with experience in environmental and social sustainability aspects.	In Progress / Partial Non-Conformance	
PS1-29	IFC PS 1	Organisational Capacity and Competence	18	Personnel will also possess the knowledge, skills, and experience to implement the specific measures and actions required under the ESMS and the methods required to perform the actions in a competent and efficient manner.	<p>It is evident in current personnel, with responsibilities directly related to environmental and social aspects of the company, that it has the required skills and training.</p> <p>There is a deficiency of human resources for compliance with the provisions of policies, procedures and environmental and social sustainability plans established by the company.</p>	More personnel must be hired, preferably with experience in environmental and social sustainability aspects.	In Progress / Partial Non-Conformance	
PS1-30	IFC PS 1	Organisational Capacity and Competence	19	The process of identification of risks and impacts will consist of an adequate, accurate, and objective evaluation and presentation, prepared by competent professionals. For projects posing potentially significant adverse impacts or where technically complex issues are involved, clients may be required to involve external experts to assist in the risks and impacts identification process.	SEIA 2021 (RSPO NPP) and SEIA 2023 (IFC) were prepared by competent professionals that are also external experts.	None	Completed / Full Conformance	
PS1-31	IFC PS 1	Emergency Preparedness and Response	20	Where the project involves specifically identified physical elements, aspects and facilities that are likely to generate impacts, the ESMS will establish and maintain an emergency preparedness and response system so that the client, in collaboration with appropriate and relevant third parties, will be prepared to respond to accidental and emergency situations associated with the project in a manner appropriate to prevent and mitigate any harm to people and/or the environment.	<p>There is no risk management plan for emergencies.</p> <p>They have an emergency brigade, but it is not divided into the different types of emergencies (fire, evacuation, etc.)</p> <p>They have meeting points in the occurrence of emergencies such as earthquakes.</p>	Generate risk management plan for emergencies that contemplates all external and internal stakeholders.	Starting / Major Non-Conformance	
PS1-32	IFC PS 1	Emergency Preparedness and Response	20	This preparation will include the identification of areas where accidents and emergency situations may occur, communities and individuals that may be impacted, response procedures, provision of equipment and resources, designation of responsibilities, communication, including that with potentially Affected Communities and periodic training to ensure effective response.	<p>There is no risk management plan for emergencies.</p> <p>Si tienen una brigada para emergencias, pero no está dividida en los They have an emergency brigade, but it is not divided into the different types of emergencies (fire, evacuation, etc.)</p> <p>They have meeting points in the occurrence of emergencies such as earthquakes.</p> <p>They don't have nursery/infirmarary (only first aid kits), health services in nearby</p>	<p>Generate risk management plan for emergencies that contemplates all external and internal stakeholders.</p> <p>Have nursery/infirmarary exclusive for workers and contractors that has suitable personnel to attend accidents and emergency situations.</p> <p>Always have a dose of antivenom serum in case a snake bite may happen</p>	Starting / Major Non-Conformance	
PS1-33	IFC PS 1	Emergency Preparedness and Response	20	The emergency preparedness and response activities will be periodically reviewed and revised, as necessary, to reflect changing conditions.	There is no risk management plan for emergencies.	Generate risk management plan for emergencies that contemplates all external and internal stakeholders.	Not Started / Total Non-Conformance	
PS1-34	IFC PS 1	Emergency Preparedness and Response	21	Where applicable, the client will also assist and collaborate with the potentially Affected Communities (see Performance Standard 4) and the local government agencies in their preparations to respond effectively to emergency situations, especially when their participation and collaboration are necessary to ensure effective response.	<p>There is no risk management plan for emergencies.</p> <p>The client hasn't approached the community to agree on it's role in emergency preparedness and attention.</p>	Generate risk management plan for emergencies that contemplates all external and internal stakeholders. This plan must contemplate the client's role towards the community in case of emergencies.	Not Started / Total Non-Conformance	



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PS1-35	IFC PS 1	Emergency Preparedness and Response	21	If local government agencies have little or no capacity to respond effectively, the client will play an active role in preparing for and responding to emergencies associated with the project.	There is no risk management plan for emergencies that contemplates Affected Communities and government agencies.  The client hasn't approached the community or government agencies to agree on it's role in emergency preparedness and attention. Government agencies have little capacity in the area to attend emergencies.	Generate risk management plan for emergencies that contemplates all external and internal stakeholders. This plan must contemplate the client's role towards the community and government agencies in case of emergencies.	Not Started / Total Non-Conformance	
PS1-36	IFC PS 1	Emergency Preparedness and Response	21	The client will document its emergency preparedness and response activities, resources, and responsibilities, and will provide appropriate information to potentially Affected Community and relevant government agencies.	There is no risk management plan for emergencies that contemplates Affected Communities and government agencies.  The client hasn't approached the community or government agencies to agree on it's role in emergency preparedness and attention. Government agencies have little capacity in the area to attend emergencies.	Generate risk management plan for emergencies that contemplates all external and internal stakeholders. This plan must contemplate the client's role towards the community and government agencies in case of emergencies.	Not Started / Total Non-Conformance	
PS1-37	IFC PS 1	Monitoring and Review	22	The client will establish procedures to monitor and measure the effectiveness of the management program, as well as compliance with any related legal and/or contractual obligations and regulatory requirements.	There is a legal matrix but it hasn't been updated, there is an updating procedure with a biannual frequency or when new applicable normativity arises.  <i>There is a legal matrix for each area of the company.</i>	None	Completed / Full Conformance	
PS1-38	IFC PS 1	Monitoring and Review	22	Where the government or other third party has responsibility for managing specific risks and impacts and associated mitigation measures, the client will collaborate in establishing and monitoring such mitigation measures.	There is no monitoring process for environmental and social impact risk.		Not Started / Total Non-Conformance	
PS1-39	IFC PS 1	Monitoring and Review	22	Where appropriate, clients will consider involving representatives from Affected Communities to participate in monitoring activities (e.g. participatory water monitoring).	SEIA 2021 (Nueva Antioquia) and 2023 (NA and Venturosa) included community participation to assess environmental and social impacts that could affect them  There is no monitoring process for environmental and social impact risk that contemplates Affected Communities.		In Progress / Partial Non-Conformance	
PS1-40	IFC PS 1	Monitoring and Review	22	The client's monitoring program should be overseen by the appropriate level in the organization.	There is no monitoring process for environmental and social impact risk that contemplates Affected Communities.		Not Started / Total Non-Conformance	
PS1-41	IFC PS 1	Monitoring and Review	22	For projects with significant impacts, the client will retain external experts to verify its monitoring information.	The project is not considered to have significant adverse impacts.  The client retains external experts to verify environmental and social performance, however they have not met company expectations.  There is no monitoring process for environmental and social impact risk that contemplates Affected Communities.		Starting / Major Non-Conformance	
PS1-42	IFC PS 1	Monitoring and Review	22	The extent of monitoring should be commensurate with the project's environmental and social risks and impacts and with compliance requirements.	There is no environmental and social impact identification matrix		Not Started / Total Non-Conformance	
PS1-43	IFC PS 1	Monitoring and Review	23	In addition to recording information to track performance and establishing relevant operational controls, the client should use dynamic mechanisms, such as internal inspections and audits, where relevant, to verify compliance and progress toward the desired outcomes.	There is no monitoring process for environmental and social impact risk.		Not Started / Total Non-Conformance	
PS1-44	IFC PS 1	Monitoring and Review	23	Monitoring will normally include recording information to track performance and comparing this against the previously established benchmarks or requirements in the management program.	There is no monitoring process for environmental and social impact risk.		Not Started / Total Non-Conformance	
PS1-45	IFC PS 1	Monitoring and Review	23	Monitoring should be adjusted according to performance experience and actions requested by relevant regulatory authorities.	There is no monitoring process for environmental and social impact risk.		Not Started / Total Non-Conformance	
PS1-46	IFC PS 1	Monitoring and Review	23	The client will document monitoring results and identify and reflect the necessary corrective and preventive actions in the amended management program and plans.	There is no monitoring process for environmental and social impact risk.		Not Started / Total Non-Conformance	
PS1-47	IFC PS 1	Monitoring and Review	23	The client, in collaboration with appropriate and relevant third parties, will implement these corrective and preventive actions, and follow up on these actions in upcoming monitoring cycles to ensure their effectiveness.	There is no monitoring process for environmental and social impact risk.		Not Started / Total Non-Conformance	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS1-48	IFC PS 1	Monitoring and Review	24	Senior management in the client organization will receive periodic performance reviews of the effectiveness of the ESMS, based on systematic data collection and analysis.	There is no monitoring process for environmental and social impact risk.		Not Started / Total Non-Conformance	
PS1-49	IFC PS 1	Monitoring and Review	24	The scope and frequency of such reporting will depend upon the nature and scope of the activities identified and undertaken in accordance with the client's ESMS and other applicable project requirements.	There is no monitoring process for environmental and social impact risk.		Not Started / Total Non-Conformance	
PS1-50	IFC PS 1	Monitoring and Review	24	Based on results within these performance reviews, senior management will take the necessary and appropriate steps to ensure the intent of the client's policy is met, that procedures, practices, and plans are being implemented and are seen to be effective.	There is no monitoring process for environmental and social impact risk.		Not Started / Total Non-Conformance	
PS1-51	IFC PS 1	Stakeholder Engagement: Stakeholder Analysis and Engagement Planning	26	Clients should identify the range of stakeholders that may be interested in their actions and consider how external communications might facilitate a dialog with all stakeholders.	There is an internal and external stakeholder identification matrix. There is no external communication procedure in place	Generate external communication procedure that takes into account all internal and external stakeholders.	Starting / Major Non-Conformance	
PS1-52	IFC PS 1	Stakeholder Engagement: Stakeholder Analysis and Engagement Planning	27	The client will develop and implement a Stakeholder Engagement Plan that is scaled to the project risks and impacts and development stage, and be tailored to the characteristics and interests of the Affected Communities.	There is no stakeholder management plan. There is an internal and external stakeholder identification matrix from 2021	Prepare an action plan with stakeholders, according to the impacts and risks identified by the different processes of the project	Not Started / Total Non-Conformance	
PS1-53	IFC PS 1	Stakeholder Engagement: Stakeholder Analysis and Engagement Planning	27	Where applicable, the Stakeholder Engagement Plan will include differentiated measures to allow the effective participation of those identified as disadvantaged or vulnerable.	There is no stakeholder management plan. There is an internal and external stakeholder identification matrix from 2021	Prepare the action plan with stakeholders, according to the impacts and risks identified by the different processes of the project, which includes differentiable measures for each of the identified interest groups.	Not Started / Total Non-Conformance	
PS1-54	IFC PS 1	Stakeholder Engagement: Stakeholder Analysis and Engagement Planning	27	When the stakeholder engagement process depends substantially on community representatives, the client will make every reasonable effort to verify that such persons do in fact represent the views of Affected Communities and that they can be relied upon to faithfully communicate the results of consultations to their constituents.	There is a continuous relationship with the Inspector of the community of influence of Nueva Antioquia. There is also a relationship with the Community Action Board (JAC) of Nueva Antioquia and an approach has been made with the JAC of La Venturosa.	Continue the good relationship with the communities and strengthen the rapprochement with the community of La Venturosa. In the elaboration of the action plan with interest groups, it is relevant to indicate the continuity of the relationship with the communities of influence through the JACs.	Almost Complete / Near Full Conformance	
PS1-55	IFC PS 1	Stakeholder Engagement: Stakeholder Analysis and Engagement Planning	28	In cases where the exact location of the project is not known, but it is reasonably expected to have significant impacts on local communities, the client will prepare a Stakeholder Engagement Framework, as part of its management program, outlining general principles and a strategy to identify Affected Communities and other relevant stakeholders and plan for an engagement process compatible with this Performance Standard that will be implemented once the physical location of the project is known.	Not applicable to the project.	None	Not Applicable	
PS1-56	IFC PS 1	Stakeholder Engagement: Disclosure of Information	29	The client will provide Affected Communities with access to relevant information on: (i) the purpose, nature, and scale of the project; (ii) the duration of proposed project activities; (iii) any risks to and potential impacts on such communities and relevant mitigation measures; (iv) the envisaged stakeholder engagement process; and (v) the grievance mechanism.	The FPIC and SEIA were carried out in 2021, where the community was informed about the purposes, objective, scope and activities of the project. It included the participation of the community for the identification of environmental and social impacts that could affect it due to the development of the project. The final consultation with the communities was carried out in March 2022, on the results of the SEIA - HCV and HCS evaluation, and the proposed action plans were socialized.  In interviews with the community, they recognize the communication channels with the company (Nueva Antioquia) and for the present study, the first approach was made with La Venturosa and additionally communication with Nueva Antioquia was reinforced.	In the preparation of the communication plan with the community, consider the generation of spaces for dialogue with the community to strengthen joint work on the actions proposed for the implementation of the SEIA environmental and social action plan, so that they are developed in a systematic and that it is in line with the recommended relationship plan with the interested parties. Formulate an information disclosure protocol, which includes the management carried out by Prestige in social and environmental issues, in addition to disclosing the actions carried out through Aprodena, an organization that executes different social programs with the community, of which Prestige is a part.	In Progress / Partial Non-Conformance	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS1-57	IFC PS 1	Stakeholder Engagement: Consultation	30	When Affected Communities are subject to identified risks and adverse impacts from a project, the client will undertake a process of consultation in a manner that provides the Affected Communities with opportunities to express their views on project risks, impacts and mitigation measures, and allows the client to consider and respond to them.	The SEIA was carried out in 2021 where the participation of Nueva Antioquia was linked and in this evaluation the EISA will be updated to 2023 and where there was an opportunity to link the community of La Venturosa. In these spaces the Two communities expressed their different perceptions of the Prestige palm project and its potential future effects.  It is highlighted that the main adverse impacts identified in the previous SEIA study were related to the activities of the Prestige project.	After having the respective clarity regarding the external supply program from Prestige, it is important to carry out the proper consultations with the community.	In Progress / Partial Non-Conformance	
PS1-58	IFC PS 1	Stakeholder Engagement: Consultation	30	The extent and degree of engagement required by the consultation process should be commensurate with the project's risks and adverse impacts and with the concerns raised by the Affected Communities.	In the SEIA 2021 with Nueva Antioquia and the update of the SEIA 2023, in the current study, the participatory exercises collected the concerns of the communities of influence and impacts generated by the project as a whole were identified.  In the previous SEIA study, no significant impacts to the community of influence of Nueva Antioquia were identified.	After having the respective clarity regarding the external supply program from Prestige, it is important to carry out the proper consultations with the community for the significant identification of possible risks and impacts.	In Progress / Partial Non-Conformance	
PS1-59	IFC PS 1	Stakeholder Engagement: Consultation	30	Effective consultation is a two-way process that should: (i) begin early in the process of identification of environmental and social risks and impacts and continue on an ongoing basis as risks and impacts arise; (ii) be based on the prior disclosure and dissemination of relevant, transparent, objective, meaningful and easily accessible information which is in a culturally appropriate local language(s) and format and is understandable to Affected Communities; (iii) focus inclusive engagement on those directly affected as opposed to those not directly affected; (iv) be free of external manipulation, interference, coercion, or intimidation; (v) enable meaningful participation, where applicable; and	SEIA 2021 (Nueva Antioquia) and update of the SEIA 2023. Participatory exercises where the concerns of the communities of influence were collected. Impacts were identified by the project as a whole. In the initial process in 2021, different relevant actors of the project and of the community of influence (Military Forces, local leaders - Nueva Antioquia Inspectorate, health and educational service institutions) were summoned. The supports of the participatory exercise of identification of impacts, social cartography, with the community and other interested parties were verified.	Implement the suggested action plans and reinforce the socialization with the community and relevant interested parties, on the plans and procedures aimed at mitigating the previously identified impacts and risks.	Starting / Major Non-Conformance	
PS1-60	IFC PS 1	Stakeholder Engagement: Consultation	30	The client will tailor its consultation process to the language preferences of the Affected Communities, their decision-making process, and the needs of disadvantaged or vulnerable groups.	Not applicable to the project. Within the area of influence there are no groups or individuals in condition of disadvantage or vulnerability. The community and the client speak the same language.	None	Not Applicable	
PS1-61	IFC PS 1	Stakeholder Engagement: Informed Consultation and Participation	31	For projects with potentially significant adverse impacts on Affected Communities, the client will conduct an Informed Consultation and Participation (ICP) process that will build upon the steps outlined above in Consultation and will result in the Affected Communities' informed participation. ICP involves a more in-depth exchange of views and information, and an organized and iterative consultation, leading to the client's incorporating into their decision-making process the views of the Affected Communities on matters that affect them directly, such as the proposed mitigation measures, the sharing of development benefits and opportunities, and implementation issues.	Currently not applicable to the project.  The FPIC was carried out in 2021 with the stakeholders of the project. However, due to the scope and context of the project, the generation of significant adverse impacts to the Affected Communities is not considered. To date, no potentially significant impacts have been identified on the Affected Communities. However, due to the expansion of the project, significant impacts could occur in relation to the following:  *increase in heavy vehicle traffick may damage road infrastructure and generate a negative impact on the community due to difficulties in mobilization *the discharges generated by the expansion of the extraction plant, which can impact the quality of the water in the area or the soil, depending on the alternative used for its disposal (explained in PS3). *The carrying capacity of the social infrastructure of the communities, which at the moment could exceed their installed capacity in the face of the migration of foreign population to cover the labor required for expansion and potential external supply. *Contamination of water bodies due to the use of agrochemicals by potential	Update the consultation procedure with Nueva Antioquia and carry it out with the community of La Venturosa.  After having the respective clarifications regarding the external supply program from Prestige and about the projections in the expansion of the extraction plant, it is important to carry out the due consultations with the community for the significant identification of possible risks and potential impacts.	In Progress / Partial Non-Conformance	
PS1-62	IFC PS 1	Stakeholder Engagement: Informed Consultation and Participation	31	The consultation process should: (i) capture both men's and women's views, if necessary through separate forums or engagements, and (ii) reflect men's and women's different concerns and priorities about impacts, mitigation mechanisms, and benefits, where appropriate.	SEIA of 2021 and FPIC 2021, the respective consultations were carried out for the stakeholders of Nueva Antioquia community. At the time of the update of the SEIA study in 2023, it reinforced the consultation in Nueva Antioquia and made the first approach with the community of La Venturosa	Update the consultation procedure with Nueva Antioquia and carry it out with the community of La Venturosa In the event that consultation is necessary to identify significant adverse impacts on the communities, it is suggested to create separate spaces for dialogue between men and women, to register their opinions independently.	In Progress / Partial Non-Conformance	








GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS1-63	IFC PS 1	Stakeholder Engagement: Informed Consultation and Participation	31	The client will document the process, in particular the measures taken to avoid or minimize risks to and adverse impacts on the Affected Communities, and will inform those affected about how their concerns have been considered.	FPIC 2021, SEIA and HCV exercise with Nueva Antioquia, and final consultation of these studies in March 2022.	If there are significant adverse impacts for expansion and external supply, if applicable, it is necessary to document the participatory process very well, just as the previous ones were carried out.	Starting / Major Non-Conformance	
PS1-64	IFC PS 1	Stakeholder Engagement: Indigenous Peoples	32	For projects with adverse impacts to Indigenous Peoples, the client is required to engage them in a process of ICP and in certain circumstances the client is required to obtain their Free, Prior, and Informed Consent (FPIC). The requirements related to Indigenous Peoples and the definition of the special circumstances requiring FPIC are described in Performance Standard 7.	Not applicable to the project	None	Not Applicable	
PS1-65	IFC PS 1	Stakeholder Engagement: Private Sector Responsibilities Under Government-Led Stakeholder Engagement	33	Where stakeholder engagement is the responsibility of the host government, the client will collaborate with the responsible government agency, to the extent permitted by the agency, to achieve outcomes that are consistent with the objectives of this Performance Standard.	Not applicable to the project	None	Not Applicable	
PS1-66	IFC PS 1	Stakeholder Engagement: Private Sector Responsibilities Under Government-Led Stakeholder Engagement	33	In addition, where government capacity is limited, the client will play an active role during the stakeholder engagement planning, implementation, and monitoring.	Not applicable to the project In the territory there are institutional instances of local legitimacy such as the JAC and local government through the Inspectors of each populated center.	None	Not Applicable	
PS1-67	IFC PS 1	Stakeholder Engagement: Private Sector Responsibilities Under Government-Led Stakeholder Engagement	33	If the process conducted by the government does not meet the relevant requirements of this Performance Standard, the client will conduct a complementary process and, where appropriate, identify supplemental actions.	Not applicable to the project In the territory there are institutional instances of local legitimacy such as the JAC and local government through the Inspectors of each populated center.	None	Not Applicable	
PS1-68	IFC PS 1	External Communications and Grievance Mechanisms	34	Clients will implement and maintain a procedure for external communications that includes methods to: (i) receive and register external communications from the public; (ii) screen and assess the issues raised and determine how to address them; (iii) provide, track, and document responses, if any; and (iv) adjust the management program as appropriate.	There is no procedure for external communications and the existing grievance mechanism doesn't take into account Affected Communities.	Prepare the external communications plan with the different stakeholders.	Not Started / Total Non-Conformance	
PS1-69	IFC PS 1	External Communications and Grievance Mechanisms	34	In addition, clients are encouraged to make publicly available periodic reports on their environmental and social sustainability.	There is no specific mechanism to hear about complaints about the company's environmental and social performance, apart from the direct channel with the representative of the JAC of Nueva Antioquia with Prestige.	Expand the reach of grievance mechanism towards Affected Communities and socialize again the PQRS procedure with communities.	Starting / Major Non-Conformance	
PS1-70	IFC PS 1	External Communications and Grievance Mechanisms	35	Where there are Affected Communities, the client will establish a grievance mechanism to receive and facilitate resolution of Affected Communities' concerns and grievances about the client's environmental and social performance.	There is no specific mechanism to hear about complaints about the company's environmental and social performance, apart from the direct channel with the representative of the JAC of Nueva Antioquia with Prestige.	Expand the reach of grievance mechanism towards Affected Communities and socialize again the PQRS procedure with communities.	Starting / Major Non-Conformance	
PS1-71	IFC PS 1	External Communications and Grievance Mechanisms	35	The grievance mechanism should be scaled to the risks and adverse impacts of the project and have Affected Communities as its primary user.	There is no specific mechanism to hear about complaints about the company's environmental and social performance, apart from the direct channel with the representative of the JAC of Nueva Antioquia with Prestige.  The PQRS system has not been articulated with the impacts and risks of the project identified in previous evaluations and there are no action plans derived from PQRS with the community. PQRS mechanism has no scope that encompasses Affected Communities.	Reinforce the socialization of the PQRS system with the community. Take into account that in view of the expansion of external supply, the PQRS system must scale according to the significant risks and impacts that may be generated for the community.	Starting / Major Non-Conformance	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS1-72	IFC PS 1	External Communications and Grievance Mechanisms	35	The grievance mechanism should seek to resolve concerns promptly, using an understandable and transparent consultative process that is culturally appropriate and readily accessible, and at no cost and without retribution to the party that originated the issue or concern.	Grievance mechanism doesn't have a scope towards Affected Communities, only workers and contractors of the company.	Grievance mechanism should include Affected Communities and be socialized with them	Starting / Major Non-Conformance	
PS1-73	IFC PS 1	External Communications and Grievance Mechanisms	35	The mechanism should not impede access to judicial or administrative remedies.	There have been no PQRS cases related to judicial and administrative aspects that could be revised.  PQRS mechanism doesn't have scope towards Affected Communities	In the current PQRS procedure, it is important to include the linkage of other instances for its resolution, in case they are required.	Not Started / Total Non-Conformance	
PS1-74	IFC PS 1	External Communications and Grievance Mechanisms	35	The client will inform the Affected Communities about the mechanism in the course of the stakeholder engagement process.	PQRS mechanism was previously socialized in the SEIA and FPIC carried out in 2021.  PQRS mechanism doesn't have a scope that encompasses Affected Communities.	Socialize again with Affected communities, the external communication procedure and PQRS with the community and before the formalization of the rapprochement with La Venturosa, it is necessary to carry out the proper socialization of this process and with the other identified stakeholders that are relevant to the project.  PQRS mechanism and communications plan should have a scope that encompasses Affected Communities	Starting / Major Non-Conformance	
PS1-75	IFC PS 1	Ongoing Reporting to Affected Communities	36	The client will provide periodic reports to the Affected Communities that describe progress with implementation of the project Action Plans on issues that involve ongoing risk to or impacts on Affected Communities and on issues that the consultation process or grievance mechanism have identified as a concern to those Communities.	No management reports are generated to socialize to the Affected Community about the implementation of action plans for managing environmental and social impacts. In the SEIA carried out in 2021, four negative impacts towards the Affected Communities were identified, and to this date there has been no action plan generation to mitigate or remedy said impacts.	Carry out periodic reports for the Affected Community that documents the management of environmental and social impacts according to the level of affectation for the population and which were prioritized by the community itself in the participatory activities carried out.	Not Started / Total Non-Conformance	
PS1-76	IFC PS 1	Ongoing Reporting to Affected Communities	36	If the management program results in material changes in or additions to the mitigation measures or actions described in the Action Plans on issues of concern to the Affected Communities, the updated relevant mitigation measures or actions will be communicated to them.	No management reports are generated to socialize to the Affected Community about the implementation of action plans for managing environmental and social impacts. In addition, no updates have been communicated regarding its mitigation since the action plan for its administration has not been fully implemented.	Carry out periodic reports for the Affected Community that documents the management of environmental and social impacts according to the level of affectation for the population and which were prioritized by the community itself in the participatory activities carried out.	Not Started / Total Non-Conformance	
PS1-77	IFC PS 1	Ongoing Reporting to Affected Communities	36	The frequency of these reports will be proportionate to the concerns of Affected Communities but not less than annually.	No management reports are generated to socialize to the Affected Community about the implementation of action plans for managing environmental and social impacts	Carry out periodic reports for the Affected Community that documents the management of environmental and social impacts according to the level of affectation for the population and which were prioritized by the community itself in the participatory activities carried out	Not Started / Total Non-Conformance	
PS2-01	IFC PS 2	Working Conditions and Management of Worker Relationship: Human Resources Policies and Procedures	8	The client will adopt and implement human resources policies and procedures appropriate to its size and workforce that set out its approach to managing workers consistent with the requirements of this Performance Standard and national law.	*The client has adopted the following human resources policies: - Health and Safety (HSMS) - Grievance mechanism - Sustainability policy and Ethics code, which include: human rights, child labour, forced labour, no discrimination, freedom of association, prevention of sexual and labour harassment, gender equality, and reproductive rights.  *Such policies are appropriately documented, but not all of them have been fully implemented. Workers and contractors do not know about some of them. *Main shortcomings identified relate to accommodation services, conditions of contracted workers, prevention and remediation of harassment, and	*Fully implement company's policies according to what is documented and in accordance with national law, if applicable. *Action and management plans and procedures specified in company policies should be carried out. *Specific actions with short-term goals should be implemented to close gaps on accommodation services, conditions of contracted workers, and prevention and remediation of harassment. *Reinforce training on all company policies throughout the workforce during induction processes and on an annual basis for existing workers.	In Progress / Partial Non-Conformance	
PS2-02	IFC PS 2	Working Conditions and Management of Worker Relationship: Human Resources Policies and Procedures	9	The client will provide workers with documented information that is clear and understandable, regarding their rights under national labour and employment law and any applicable collective agreements, including their rights related to hours of work, wages, overtime, compensation, and benefits upon beginning the working relationship and when any material changes occur.	*It was evidenced that direct workers sign a work contract with the company and have access to it. However, some workers have not read it / do not know what information it contains. *The contract establishes that salary is based on labours performed, as specified in an annex; however, this annex hasn't been fully socialized with workers for them to understand the remuneration for the labours they perform. The contract specifies that the minimum salary by law will be guaranteed. *Contracts are not clear about which company the worker is signing with	*Workers should have full knowledge about all the aspects contained in their work contract and should always receive a copy of it. *Socialize the annex mentioned in the contracts to workers, for them to understand how does the remuneration for the work functions. *Clarify which company is hiring each worker in the contracts.	Almost Complete / Near Full Conformance	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS2-03	IFC PS 2	Working Conditions and Management of Worker Relationship: Working Conditions and Terms of Employment	10	<p>Where the client is a party to a collective bargaining agreement with a workers' organization, such agreement will be respected. Where such agreements do not exist, or do not address working conditions and terms of employment, the client will provide reasonable working conditions and terms of employment.</p> <p><i>Working conditions and terms of employment examples are wages and benefits; wage deductions; hours of work; overtime arrangements and overtime compensation; breaks; rest days; and leave for illness, maternity, vacation or holiday.</i></p> <p><i>Reasonable working conditions and terms of employment could be assessed by reference to:</i></p> <p><i>(i) conditions established for work of the same character in the trade or industry concerned in the area/region where the work is carried out;</i></p> <p><i>(ii) collective agreement or other recognized negotiation between other organizations of employers and workers' representatives in the trade or industry concerned;</i></p> <p><i>(iii) arbitration award; or</i></p>	<p>*There is no collective bargaining agreement with a workers' organization/union.</p> <p>*Nonetheless, the client provides reasonable working conditions and terms of employment (wages and benefits, wage deductions, hours of work, overtime arrangements and compensations) to its direct workers.</p>	*Socialize workers' right to form unions/organizations and promote the election of workers' representatives.	Almost Complete / Near Full Conformance	
PS2-04	IFC PS 2	Working Conditions and Management of Worker Relationship: Working Conditions and Terms of	11	The client will identify migrant workers and ensure that they are engaged on substantially equivalent terms and conditions to non-migrant workers carrying out similar work.	<p>*The client has no current migrant workers.</p> <p>*Company policies specify no discrimination for any reason, including towards migrant workers. There is a hiring procedure in place, but it doesn't specify special measures to prevent discrimination and guarantee equal conditions of migrant workers during hiring process.</p>	<p>*Draft and implement a protocol for migrant workers that specifies equal opportunities for them and prevents possible instances of discrimination.</p> <p>*This protocol is relevant considering the project is very close to the frontier with Venezuela and there is a moderate chance that migrant workers may be hired in the future.</p>	Almost Complete / Near Full Conformance	
PS2-05	IFC PS 2	Working Conditions and Management of Worker Relationship: Working Conditions and Terms of Employment	12	<p>Where accommodation services are provided to workers covered by the scope of this Performance Standard, the client will put in place and implement policies on the quality and management of the accommodation and provision of basic services. The accommodation services will be provided in a manner consistent with the principles of non-discrimination and equal opportunity. Workers' accommodation arrangements should not restrict workers' freedom of movement or of association.</p> <p>Basic services requirements refer to minimum space, supply of water, adequate sewage and garbage disposal system, appropriate protection against heat, cold, damp, noise, fire and disease-carrying animals, adequate sanitary and washing facilities, ventilation, cooking and storage facilities and natural and artificial lighting, and in some cases basic medical services.</p>	<p>*The client provides accommodation services for some workers and it doesn't restrict freedom of movement or of association during the stay in the facilities.</p> <p>*Accommodation services provide supply of water, sewage and waste disposal, and all workers and contractors sleep in shared housing infrastructure.</p> <p>However, some accommodation facilities were found in precarious conditions as they lack windows, bedroom and bathroom doors, or other protection against insects and rain, also preventing some workers from having a sense of privacy.</p> <p>*Workers and contractors perceive a sense of overcrowding and squalor in the houses. Some of them have bathrooms that serve up to 10 people.</p> <p>Overcrowding has been worsening recently due to an increase in workers living in the campsites. This also creates a high risk of a disease outbreak within the camps.</p> <p>*Food supplied by the company is not based on professional nutrition recommendation, and water is not appropriately treated for human consumption. Workers complain that the food is repetitive and there have been cases of intoxication due to food and water provided. There have been cases of food in bad condition (maggots, bad smell, etc.) been provided to workers in the field.</p> <p>*The sewage system does not have any treatment and strong odours can be sensed in some houses, in addition to being dumped directly to a natural water body causing its contamination. Upon visiting the sewage system the strong odour was evidenced even in the houses of some workers.</p> <p>*Accommodation is not separate for men and women, which can lead to possible instances of harassment and abuse. There have been such cases in the past.</p>	<p>*Improve accommodation infrastructure and services to provide better conditions for workers and contractors, including:</p> <ul style="list-style-type: none"> <li>- All houses should have windows and doors to guarantee privacy and protection.</li> <li>- If necessary, build additional houses and/or bathrooms to prevent a sense of overcrowding and squalor.</li> <li>- Food supplied by the company must be based on professional recommendation to guarantee that all workers and contractors have a correct nutrition and to prevent possible cases of intoxication.</li> <li>- Water provided by the company must have a treatment to make it apt for human consumption and prevent possible illness and intoxication.</li> <li>- The sewage system should have a treatment compliant with national environmental laws to prevent contamination and bad odours.</li> <li>- Accommodation should be separate for men and women to prevent possible instances of harassment and abuse.</li> <li>- There should be a dedicated washing area (provided by the company) for clothing and PPE's used for handling agrochemical products, and it should be separate from other washing areas where workers wash their clothes.</li> </ul> <p>* This should be a key topic to include in technical assistance to future third-party suppliers, as well as a key verification aspect for them.</p>	Starting / Major Non-Conformance	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS2-06	IFC PS 2	Working Conditions and Management of Worker Relationship: Workers' Organizations	13	In countries where national law recognizes workers' rights to form and to join workers' organizations of their choosing without interference and to bargain collectively, the client will comply with national law. Where national law substantially restricts workers' organizations, the client will not restrict workers from developing alternative mechanisms to express their grievances and protect their rights regarding working conditions and terms of employment. The client should not seek to influence or control	<ul style="list-style-type: none"> <li>*There is currently no workers' union in the company.</li> <li>*Even though company policies (sustainability policies and ethics code) mention that workers have the right to form workers unions, organizations or associations, this right is not sufficiently socialized with workers and some of them do not have knowledge of it.</li> <li>*There is a grievance mechanism in place for workers to express their petitions and concerns regarding working conditions and terms of employment.</li> </ul>	*Improve communication methods to socialize workers' rights to form unions/organizations and to bargain collectively.	In Progress / Partial Non-Conformance	
PS2-07	IFC PS 2	Working Conditions and Management of Worker Relationship: Workers' Organizations	14	In either case described in paragraph 13 of this Performance Standard, and where national law is silent, the client will not discourage workers from electing worker representatives, forming or joining workers' organizations of their choosing, or from bargaining collectively, and will not discriminate or retaliate against workers who participate, or seek to participate, in such organizations and collective bargaining. The client will engage with such workers' representatives and workers' organizations, and provide them with information needed for meaningful negotiation in a timely manner. Workers' organizations are expected to fairly represent	<ul style="list-style-type: none"> <li>*No evidence was found of the company preventing its workers from forming unions, electing workers' representatives, or bargaining collectively.</li> </ul>	*Improve communication methods to socialize workers' rights to form unions/organizations and to bargain collectively.	Almost Complete / Near Full Conformance	
PS2-08	IFC PS 2	Working Conditions and Management of Worker Relationship: Non-Discrimination and Equal Opportunity	15	The client will not make employment decisions on the basis of personal characteristics (e.g. gender, race, nationality, ethnic, social and indigenous origin, religion or belief, disability, age, or sexual orientation) unrelated to inherent job requirements. The client will base the employment relationship on the principle of equal opportunity and fair treatment, and will not discriminate with respect to any aspects of the employment relationship, such as recruitment and hiring, compensation (including wages and benefits), working conditions and terms of employment, access to training, job assignment, promotion, termination of employment or	<ul style="list-style-type: none"> <li>*Company policies (sustainability and ethics code) prohibit instances of discrimination.</li> <li>*The recruitment and hiring procedure specifies that selection processes are based on merit and not related with gender, race, nationality, ethnic, social, indigenous, religion, beliefs, sexual orientation, etc.).</li> <li>*No evidence of discrimination on employment decisions was found.</li> </ul>	None	Completed / Full Conformance	
PS2-09	IFC PS 2	Working Conditions and Management of Worker Relationship: Non-Discrimination and Equal Opportunity	15	The client will take measures to prevent and address harassment, intimidation, and/or exploitation, especially in regard to women. The principles of non-discrimination apply to migrant workers.	<ul style="list-style-type: none"> <li>*The client's sustainability policies and ethics code include prohibitions of child labour, forced labour and discrimination, and mention freedom of association, prevention of sexual and labour harassment, gender equality, and human and reproductive rights. However, not all workers and contractors have full knowledge of this policy and its content.</li> <li>* There is also a grievance mechanism in place.</li> <li>* Women workers were interviewed and there is no perceived sense of harassment in the workplace.</li> <li>*However, there is no separate accommodation for men and women, which may propitiate instances of harassment and abuse towards women.</li> <li>*It was evidenced through interviews with workers that instances of attempted abuse have occurred within the company's accommodation facilities, and these</li> </ul>	<ul style="list-style-type: none"> <li>*Accommodation services should be separate for men and women to prevent possible sexual harassment and abuse.</li> <li>*Instances of attempted or actual harassment and abuse towards women must be addressed appropriately to prevent re-victimization.</li> </ul>	Starting / Major Non-Conformance	
PS2-10	IFC PS 2	Working Conditions and Management of Worker Relationship: Non-Discrimination and Equal Opportunity	16	In countries where national law provides for non-discrimination in employment, the client will comply with national law. When national laws are silent on non-discrimination in employment, the client will meet this Performance Standard. In circumstances where national law is inconsistent with this Performance Standard, the client is encouraged to carry out its operations consistent with the intent of paragraph 15 above without contravening applicable laws.	<ul style="list-style-type: none"> <li>*The client's sustainability policy and ethics code prohibit instances of discrimination. However there is no mechanism or procedure in place to remedy such discrimination if it were to happen.</li> <li>*The client is currently adhering to Colombian Law 1752 of 2015, which prohibits acts of discrimination.</li> </ul>	<ul style="list-style-type: none"> <li>*Design a mechanism/procedure to remedy possible instances of discrimination that may happen in the future.</li> <li>*This can be an overarching mechanism to remediate child labour, discrimination, forced labour, and harassment.</li> </ul>	Almost Complete / Near Full Conformance	
PS2-11	IFC PS 2	Working Conditions and Management of Worker Relationship: Non-Discrimination and Equal Opportunity	17	Special measures of protection or assistance to remedy past discrimination or selection for a particular job based on the inherent requirements of the job will not be deemed as discrimination, provided they are consistent with national law.	<ul style="list-style-type: none"> <li>*So far, the client has not been required to take special measures of protection or assistance to remedy past discrimination on a selection for a particular job.</li> </ul>	*Include this aspect in the mechanis/procedure to remedy possible instances of discrimination.	Almost Complete / Near Full Conformance	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS2-12	IFC PS 2	Working Conditions and Management of Worker Relationship: Retrenchment	18	Prior to implementing any collective dismissals, the client will carry out an analysis of alternatives to retrenchment. If the analysis does not identify viable alternatives to retrenchment, a retrenchment plan will be developed and implemented to reduce the adverse impacts of retrenchment on workers. The retrenchment plan will be based on the principle of non-discrimination and will reflect the client's consultation with workers, their organizations, and, where appropriate, the government, and comply with collective bargaining agreements if they exist. The client will comply with all legal and contractual requirements related to notification of public authorities, and provision of information. The client should ensure that all workers receive notice of dismissal and severance payments mandated by law and collective agreements in a timely manner. All outstanding back pay and social security benefits and pension contributions and benefits will be paid (i) on or before termination of the working relationship to the workers, (ii) where appropriate, for the benefit of the workers, or (iii) payment will be made in accordance with a timeline agreed through a collective agreement. Where payments are made for the benefit of workers, workers will be provided	*There have been no collective dismissals registered in company history. *However there is no procedure or mechanism in place in case this happens, that guarantees an analysis of alternatives to retrenchment in order to reduce adverse impacts of retrenchments on workers.	* Design a procedure/mechanism to address potential collective dismissals, which guarantees an analysis of alternatives to retrenchment in order to reduce adverse impacts on workers.	Not Started / Total Non-Conformance	
PS2-13	IFC PS 2	Working Conditions and Management of Worker Relationship: Retrenchment	19	The client will provide a grievance mechanism for workers (and their organizations, where they exist) to raise workplace concerns. The client will inform the workers of the grievance mechanism at the time of recruitment and make it easily accessible to them. The mechanism should involve an appropriate level of management and address concerns promptly, using an understandable and transparent process that provides timely feedback to those concerned, without any retribution. The mechanism should also allow for anonymous complaints to be raised and addressed. The mechanism should not impede access to other judicial or administrative remedies that might be available under the law or through existing arbitration procedures, or substitute for grievance mechanisms provided through collective agreements.	*The severance payment slip from Leidy García was reviewed, and it contained detailed information about all the concepts that were paid. It was also evidenced that the company signed a document accepting this worker's retirement. This worker was elected for review because the client has very low worker desertion and this was the only recent worker to have quit. No workers have been recently dismissed/fired.	None	Completed / Full Conformance	
PS2-14	IFC PS 2	Working Conditions and Management of Worker Relationship: Grievance Mechanism	20	The client will not employ children in any manner that is economically exploitative, or is likely to be hazardous or to interfere with the child's education, or to be harmful to the child's health or physical, mental, spiritual, moral, or social development. The client will identify the presence of all persons under the age of 18. Where national laws have provisions for the employment of minors, the client will follow those laws applicable to the client. Children under the age of 18 will not be employed in hazardous work. All work of persons under the age of 18 will be subject to an appropriate risk assessment and regular monitoring of health, working conditions, and hours of work.	*The client has a grievance mechanism in place. It has been informed to workers, contractors, and other stakeholders and it is easily accessible. *Concerns and petitions are managed in a timely manner and action plans are generated. No retribution is evidenced and anonymity is guaranteed. *However, some worker are not aware of this mechanism, or do not consider it to be useful and prefer not to use it, decreasing its effectiveness.	* Increase efforts to socialize the grievance mechanism and how it works with all workers, so that all workers have full knowledge of it and trust in its effectiveness.	In Progress / Partial Non-Conformance	
PS2-15	IFC PS 2	Protecting the Work Force: Child Labour	21	Examples of hazardous work activities include work (i) with exposure to physical, psychological, or sexual abuse; (ii) underground, underwater, working at heights, or in confined spaces; (iii) with dangerous machinery, equipment, or tools, or involving handling of heavy loads; (iv) in unhealthy environments exposing the worker to hazardous substances, agents, processes, temperatures, noise, or vibration damaging to health; or (v) The client will not employ forced labour, which consists of any work or service not voluntarily performed that is exacted from an individual under threat of force or penalty. This covers any kind of involuntary or compulsory labour, such as indentured labour, bonded labour, or similar labour-contracting arrangements. The client will not employ trafficked persons.	*The client's sustainability policy and ethics code prohibit child labour for direct workers, contractors and other third parties. *No child labour was evidenced, and the client verifies that all potential direct and contracted workers are of legal age before being hired. *However, there is no mechanism or procedure in place to remedy possible instances of child labor that may happen *No due diligence mechanism is in place to verify no child labour in the current direct supplier.	*Implement a mechanism or procedure to remedy possible instances of child labour that may happen in the future. This can be an overarching mechanism to remediate child labour, discrimination, forced labour, and harassment. *The client must implement a human rights due diligence mechanism with its direct supplier that considers child labour. Its scope must be expanded to cover future third party suppliers.	Almost Complete / Near Full Conformance	
PS2-16	IFC PS 2	Protecting the Work Force: Forced Labour	22	The client will not employ children in any manner that is economically exploitative, or is likely to be hazardous or to interfere with the child's education, or to be harmful to the child's health or physical, mental, spiritual, moral, or social development. The client will identify the presence of all persons under the age of 18. Where national laws have provisions for the employment of minors, the client will follow those laws applicable to the client. Children under the age of 18 will not be employed in hazardous work. All work of persons under the age of 18 will be subject to an appropriate risk assessment and regular monitoring of health, working conditions, and hours of work.	*The client's sustainability policy and ethics code prohibit forced labour for direct workers, contractors and other third parties. *It was evidenced through interviews and focal groups with different workers (direct and contracted, in both plantations and mill) that there are no workers under forced labour conditions. *No due diligence mechanism is in place to verify no child labour in the current direct supplier.	*Implement a mechanism or procedure to remedy possible instances of forced labour that may happen in the future. This can be an overarching mechanism to remediate child labour, discrimination, forced labour, and harassment. *The client must implement a human rights due diligence mechanism with its direct supplier that considers forced labour. Its scope must be expanded to cover future third party suppliers.	Almost Complete / Near Full Conformance	



GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS2-17	IFC PS 2	Occupational Health and Safety	23	The client will provide a safe and healthy work environment, taking into account inherent risks in its particular sector and specific classes of hazards in the client's work areas, including physical, chemical, biological, and radiological hazards, and specific threats to women. The client will take steps to prevent accidents, injury, and disease arising from, associated with, or occurring in the course of work by minimizing, as far as reasonably practicable, the causes of hazards. In a manner consistent with good international industry practice, as reflected in various internationally recognized sources including the World Bank Group Environmental, Health and Safety Guidelines, the client will address areas that include the (i) identification of potential hazards to workers, particularly those that may be life-threatening; (ii) provision of preventive and protective measures, including modification, substitution, or elimination of hazardous conditions or substances; (iii) training of workers; (iv) documentation and reporting of occupational accidents, diseases, and incidents; and (v) emergency prevention, preparedness, and response arrangements. For additional information related to emergency preparedness and response refer to Performance Standard 1.	<p>*The client has a Health and Safety Management System (SG-SST) in place according to national regulations (Law 0312/2019). Nonetheless, it is missing several necessary documents, procedures and plans. Initial documental assessment for the system showed a 70% compliance with the regulation.</p> <p>*The following non-conformities were found through field observation and interviews:</p> <ul style="list-style-type: none"> <li>-Workers that apply agrochemical products were found working without the appropriate PPEs for this labour, and with no sufficient knowledge of the risk that their labour implies. They know the names of the chemical products they use, but not the level of risk or the actions to follow in case of intoxication. These risks have not been adequately socialized to them.</li> <li>-There is no dedicated area for washing PPEs for agrochemical labours or agrochemical products. Some workers wash their PPEs at home, extending agrochemical risks to the community. Some workers wash their agrochemical PPE's in the same places where other workers wash their clothes.</li> <li>-In parts of the plantation where agrochemical products are being applied, there is no signaling to prevent unsuspecting people to pass through, increasing risk of intoxication.</li> </ul>	<p>*Fully implement the HSMS (SG-SST), with all the requirements according to national regulations (Law 0312/2019)</p> <p>*Guarantee the provision of all the necessary PPEs for workers that perform agrochemical labours, and guarantee that they use them appropriately. Workers without these PPEs should not be allowed to perform these labours.</p> <p>*Have a dedicated area for washing PPEs for agrochemical labours. These equipments should not leave the plantation, and under no circumstance should workers take them home or wash them in their campsites.</p> <p>* There should be a dedicated washing area (provided by the client) for clothing and PPE's used during agrochemical product labours, and it should be separate from other areas where other workers wash their clothes.</p>	In Progress / Partial Non-Conformance	
PS2-18	IFC PS 2	Workers Engaged by Third Parties (Contracted Workers)	24	With respect to contracted workers, the client will take commercially reasonable efforts to ascertain that the third parties who engage these workers are reputable and legitimate enterprises and have an appropriate ESMS that will allow them to operate in a manner consistent with the requirements of this Performance Standard, except for paragraphs 18-19, and 27-29.	<p>*There is a signed contract between the client and the contractor, which specifies the latter's obligations with the client and with contracted workers. The contractor has to provide PPEs and social security to contracted workers (both included in the fee paid by the client), and it is obliged to fulfill sustainability commitments such as no child labour and adequate working conditions. No environmental obligations are mentioned.</p> <p>*Contracted workers' contracts were reviewed and it was found that they were signed by the worker and they have access to it. However, interviewed contracted workers do not have adequate knowledge of the contract's duration: they stated that it was indefinite, but it is fixed term.</p> <p>*Contracted workers were found working in the field without PPEs, and they stated that some of the PPEs given by the contractor to them are deducted from their own payment.</p> <p>*Contractors perceive a sense of overcrowding, squalor and general bad conditions in the accommodation services provided by the company.</p> <p>*Contracted worker's payslips were reviewed and it was found that some receive less than the minimum wage defined by law. The contractor company</p>	<p>*The client must conduct audits to the contractor including knowledge of contracted workers of the client's policies, knowledge about their work contracts, payslips, among other concepts.</p> <p>*The client must assess contracted workers payslips to make sure no unauthorized concepts are being deducted from contracted workers salaries.</p> <p>*The client must guarantee that contracted workers are being paid at least the minimum wage according to current national law.</p>	In Progress / Partial Non-Conformance	
PS2-19	IFC PS 2	Workers Engaged by Third Parties (Contracted Workers)	25	The client will establish policies and procedures for managing and monitoring the performance of such third party employers in relation to the requirements of this Performance Standard. In addition, the client will use commercially reasonable efforts to incorporate these requirements in contractual agreements with such third party employers.	<p>*There is a signed contract that specifies contractor's obligations and includes PPEs, social security and sustainability aspects such as child labour and working conditions.</p> <p>*However, the client does not perform adequate and periodic audits to this contractor.</p>	<p>*The client must conduct audits to the contractor including knowledge of contracted workers of the client's policies, knowledge about their work contracts, payslips, among other concepts.</p>	Starting / Major Non-Conformance	
PS2-20	IFC PS 2	Workers Engaged by Third Parties (Contracted Workers)	26	The client will ensure that contracted workers, covered in paragraphs 24-25 of this Performance Standard, have access to a grievance mechanism. In cases where the third party is not able to provide a grievance mechanism the client will extend its own grievance mechanism to serve workers engaged by the third party.	<p>* The scope of the client's grievance mechanism (Procedimiento de Comunicación y Gestión de PQRSF) covers contracted workers and other third parties.</p> <p>*However, it was evidenced through interviews with contracted workers that they perceive their concerns will not be considered and addressed with the same importance as those of direct workers. Because of this, they are not willing to raise their concerns using the grievance mechanism.</p>	<p>*Socialize with contracted workers that they have access to the company's grievance mechanism (PQRSF) and they have the right to raise concerns and petitions. It is important that contracted workers have a sense of equality when it comes to raising grievances.</p>	In Progress / Partial Non-Conformance	
PS2-21	IFC PS 2	Supply Chain	27	Where there is a high risk of child labour or forced labour in the primary supply chain, the client will identify those risks consistent with paragraphs 21 and 22 above. If child labour or forced labour cases are identified, the client will take appropriate steps to remedy them. The client will monitor its primary supply chain on an ongoing basis in order to identify any significant changes in its supply chain and if new risks or incidents of child and/or forced labour are identified, the client will take appropriate steps	<p>*No high risk of child or forced labour was evidenced in the primary supply chain, and no cases have been reported in the past so far.</p> <p>*Company policies prohibit child and forced labour within the company and for contractors and other third parties, but no remedy mechanism or procedure is in place if they were to happen.</p> <p>* The client is not monitoring its direct supplier to identify and mitigate risks or incidents associated with child labour.</p>	<p>*Create and implement a mechanism to remedy instances of child labour, forced labour or any other non-compliances related to human rights. This mechanism will become especially relevant if the client plans on having a growing direct supplier base (external suppliers).</p> <p>*The client must implement a human rights due diligence mechanism with its direct supplier that considers child labour. Its scope must be expanded to cover future third party suppliers.</p>	Not Started / Total Non-Conformance	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS2-22	IFC PS 2	Supply Chain	28	Additionally, where there is a high risk of significant safety issues related to supply chain workers, the client will introduce procedures and mitigation measures to ensure that primary suppliers within the supply chain are taking steps to prevent or to correct life-threatening situations.	*Currently the client only has one direct supplier (La Colonia). No due diligence mechanism has been in place to identify if there is a high risk of significant safety issues for La Colonia workers, or if that supplier is taking appropriate steps to prevent or correct life-threatening situations.	*The client must implement a human rights due diligence mechanism with its direct supplier that considers significant safety issues. Its scope must be expanded to cover future third party suppliers.	Not Started / Total Non-Conformance	
PS2-23	IFC PS 2	Supply Chain	29	The ability of the client to fully address these risks will depend upon the client's level of management control or influence over its primary suppliers. Where remedy is not possible, the client will shift the project's primary supply chain over time to suppliers that can demonstrate that they are complying with this Performance Standard.	*The client has no management control, and so far has not exerted any influence, over its direct supplier to promote compliance with this Performance Standard.	*Carry out an environmental and social risk assessment for its direct supplier, and assist it in drafting and implementing an action plan to close gaps. Design a mechanism to broaden the scope of such assessments and assistance for future third-party suppliers. *Begin to exert influence over its direct supplier to promote compliance with this Performance Standard. *Consider the compliance with this Performance Standard as a	Not Started / Total Non-Conformance	
PS3-05	IFC PS 3	Resource Efficiency: Greenhouse Gases	8	For projects that are expected to or currently produce more than 25,000 tonnes of CO2-equivalent annually, the client will quantify direct emissions from the facilities owned or controlled within the physical project boundary, as well as indirect emissions associated with the off-site production of energy used by the project. Quantification of GHG emissions will be conducted by the client annually in accordance with internationally recognized methodologies and good practice.	The project is not expected to produce more than 25,000 tonnes of CO2-equivalent annually. *A 2021 GHG study undertaken by the client as part of the RSPO New Planting Procedure concluded that the project would generate negative GHG emissions through its life cycle, mostly as a result of carbon sequestration due to land use change. * The client is currently calculating its GHG emissions for 2022 using the ISCC calculator, as part of its certification under such standard. This baseline will be available in 2023-Q4, and will constitute its first yearly GHG emissions measurement.	*Continue measuring and monitoring GHG emissions on an annual basis using the ISCC calculator (or similar tools). *Identify main GHG emissions in own operations, and feasible targets and timetables to reduce them. *Update and implement the Plan to mitigate GHG emissions. *Methane capture technologies should be considered in the design of the mill expansion, as POME would be the most significant GHG emission factor of the project in the future. Using that methane to generate renewable energy will further reduce the client's GHG emissions and will make the mill (and even the entire Prestige facility) electricity self-	In Progress / Partial Non-Conformance	
PS3-06	IFC PS 3	Resource Efficiency: Water Consumption	9	When the project is a potentially significant consumer of water, in addition to applying the resource efficiency requirements of this Performance Standard, the client shall adopt measures that avoid or reduce water usage so that the project's water consumption does not have significant adverse impacts on others. These measures include, but are not limited to, the use of additional technically feasible water conservation measures within the client's operations, the use of alternative water supplies, water consumption offsets to reduce total demand for water resources to within the available supply, and evaluation of alternative project locations.	The project is not currently a significant consumer of water. *Its main water consumption is for the mill, which has a relatively small processing capacity of 8 ton FFB/hr and uses a groundwater supply. Besides the campsites, kitchen and offices, only the oil palm nursery uses water, also from a groundwater source. *Given the dispersion of the population and other economic activities in the region, especially downstream, the project's effect on water availability for other users is negligible. *The client has a documented Plan to manage and monitor surface and groundwater catchments and use, but there is no evidence of its concrete implementation. No significant technologies/measures to improve water use efficiency have been implemented in the mill. *The nursery has an efficient irrigation system (drip).	*Implement the Plan to manage and monitor water catchments and use. This includes identifying main water consumption activities/processes, monitoring their water use, and setting targets to optimize/reduce it. *The client has stated that in the near future it plans to install an irrigation system for 623 ha of oil palm, which would become the project's main water user. Efficient irrigation technologies for oil palm (sprinklers, drip) should be considered for this purpose. *Water efficient technologies and processes should also be considered for the development of the new mill, from the early design and budgeting phases to its construction and operation. They should be designed to be fully adaptable to any future expansions of the mill's processing capacity. *The client should consider providing technical assistance on water management to third-party suppliers, especially if they plan to use	In Progress / Partial Non-Conformance	
PS3-07	IFC PS 3	Pollution Prevention	10	The client will avoid the release of pollutants or, when avoidance is not feasible, minimize and/or control the intensity and mass flow of their release. This applies to the release of pollutants to air, water, and land due to routine, non-routine, and accidental circumstances with the potential for local, regional, and transboundary impacts. Where historical pollution such as land or ground water contamination exists, the client will seek to determine whether it is responsible for mitigation measures. If it is determined that the client is legally responsible, then these liabilities will be resolved in accordance with national law, or where this is silent, with GIIP.	<u>Pollutants to air:</u> The client has presented air quality studies to the environmental authority showing no significant impact on local air quality due to emissions from the mill. The mill has a cyclone to reduce particulate matter emissions, but no periodic monitoring of such emissions or maintenance of the cyclone. <u>Pollutants to water:</u> POME is currently applied to a composting/evaporation system that avoids their release to water courses or land. However, the client does not have an appropriate treatment system for its domestic water discharges from campsites, kitchen and offices. They are currently being discharged in the Muquito stream and no water quality indicators are being monitored in the discharges or the water course. The client has a design for a new domestic discharge treatment system, yet to be implemented. There is no appropriate treatment system for water discharges from the mill's laboratory. There are no separate facilities for washing equipment/clothes used for application of agrochemicals, or showers for workers performing these activities. Such equipments/clothes are washed (and those workers shower) in the campsites or at worker's homes. This results in domestic water discharges being mixed with agrochemicals. <u>Pollutants to land:</u> No evidence was found of land contamination due to solid wastes, except in the waste storage facilities as they lack impermeable floors. However, several risks of pollutants to land were identified: (i) spill containment	<u>Pollutants to air:</u> Annual monitoring of particulate matter emissions from the mill, and periodic maintenance of the cyclone. The new mill will require more efficient emission control systems (electrostatic precipitators, bag filters) to comply with regulations. <u>Pollutants to water:</u> The new mill will most likely require a different system for POME treatment, with specific designs that comply with environmental regulations, to avoid water and land contamination. The current mill site does not have a nearby water course for such discharges, and the closest ones (Muco and Muquito streams) might not have the required assimilative capacity for the expected volume/concentration of pollutants. The client should consider pollution prevention and mitigation to water and land as two key topics in its technical assistance for third-party suppliers. Implement a new water treatment process for domestic discharges, for the mill's lab, and for the required separate facilities for agrochemicals dosage/preparation and washing of equipments/clothes and showers for workers using agrochemicals. Monitor water quality of these discharges and water courses receiving them. <u>Pollutants to land:</u> Install impermeable floors in storage facilities, and spill contention dikes. The client should consider pollution prevention and mitigation to water	Starting / Major Non-Conformance	



GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS3-08	IFC PS 3	Pollution Prevention	11	To address potential adverse project impacts on existing ambient conditions, the client will consider relevant factors, including, for example (i) existing ambient conditions; (ii) the finite assimilative capacity of the environment; (iii) existing and future land use; (iv) the project's proximity to areas of importance to biodiversity; and (v) the potential for cumulative impacts with uncertain and/or irreversible consequences. In addition to applying resource efficiency and pollution control measures as required in this Performance Standard, when the project has the potential to constitute a significant source of emissions in an already degraded area, the client will consider additional strategies and adopt measures that avoid or reduce negative effects. These strategies include, but are not	<p>*In 2021, the client conducted a study to identify High Conservation Value and High Carbon Stock Areas in 9,127 ha of its 12,656 ha.</p> <p>*HCV and HCS areas have been protected since, and a Biodiversity Protection Plan and a Register for the Identification, Delimitation and Management of Buffer Zones were formulated.</p> <p>*Such plans have been partially implemented, with actions including the establishment of 100m riparian buffer zones (which also act as fire prevention areas) and differentiated agrochemical use in such buffer zones. Further biodiversity management and monitoring activities have not been implemented.</p> <p>*No other existing ambient conditions are being monitored.</p>	<p>*Implement biodiversity monitoring indicators, protocols and activities. They can include active participation of workers, which can enhance awareness and effectiveness of protection measures.</p> <p>*As mentioned in the previous requirement, water contamination from POME discharges might be a significant environmental impact of the mill's expansion, if the assimilative capacity of nearby water courses results to be insufficient. Understanding this variable should be a key aspect to consider in the design of the new mill.</p>	In Progress / Partial Non-Conformance	
PS3-09	IFC PS 3	Pollution Prevention: Wastes	12	The client will avoid the generation of hazardous and non-hazardous waste materials. Where waste generation cannot be avoided, the client will reduce the generation of waste, and recover and reuse waste in a manner that is safe for human health and the environment. Where waste cannot be recovered or reused, the client will treat, destroy, or dispose of it in an environmentally sound manner that includes the appropriate control of emissions and residues resulting from the handling and processing of the waste material. If the generated waste is considered hazardous, the client will adopt GIIP alternatives for its environmentally sound disposal while adhering to the limitations applicable to its transboundary movement. When hazardous waste disposal is conducted by third parties, the client will use contractors that are reputable and legitimate enterprises licensed by the relevant government regulatory agencies and obtain chain of custody documentation to the final destination. The client should ascertain whether licensed disposal sites are being operated to acceptable standards and where they are, the client will use these sites. Where this is not the case, clients should reduce waste	<p>*The client has an Integral Plan for Solid and Hazardous Waste Management, as required by law, with a certain degree of implementation.</p> <p>*It has a spacious warehouse to accommodate all the different types of wastes it generates, but it has no impermeable floors, leakage control kits, rain protection, or adequate waste separation.</p> <p>*Even though there are no waste management companies that will collect wastes at the client's facilities, it has arranged to deliver hazardous and non-hazardous wastes to legitimate and licensed contractors for disposal, and has the required certificates of such disposal.</p> <p>*Waste collection/separation points have been installed throughout the plantation, campsites, dining and office spaces, although not all wastes are adequately separated in them.</p>	<p>*Adapt the existing warehouse for an adequate separation and storage of the different types of wastes generated. Install impermeable floors, anti-spill kits, and rain protection.</p> <p>*Strengthen trainings and communications on waste separation for workers.</p> <p>*With project expansion, additional space might be needed for waste collection. The client might also have to act as waste collector for its third-party supply base. This will require the design and implementation of specific logistics and training, as part of its technical assistance program.</p>	In Progress / Partial Non-Conformance	
PS3-10	IFC PS 3	Pollution Prevention: Hazardous Materials Management	13	Hazardous materials are sometimes used as raw material or produced as product by the project. The client will avoid or, when avoidance is not possible, minimize and control the release of hazardous materials. In this context, the production, transportation, handling, storage, and use of hazardous materials for project activities should be assessed. The client will consider less hazardous substitutes where hazardous materials are intended to be used in manufacturing processes or other operations. The client will avoid the manufacture, trade, and use of chemicals and hazardous materials subject to international bans or phase-outs due to their high toxicity to living organisms, environmental persistence, potential for bioaccumulation, or potential for depletion of the ozone layer.	<p>*Hazardous materials (besides pesticides) used by the project include: lab substances, lubricants, liquid fuels, and veterinary inputs.</p> <p>*The client has a spacious warehouse for the storage of these substances, but they are not adequately separated from other substances or wastes, and it does not have leakage control kits.</p> <p>*Warehouse staff have been trained on hazardous substance management and the importance of safety data sheets for each substance, but do not have them all at hand where they are stored.</p> <p>*The mill's lab currently operates in a room with no proper infrastructure for handling hazardous substances. It has no proper ventilation, leakage control kits or water discharge treatment. The room is being shared with the weighing</p>	<p>*Adapt the existing warehouse for an adequate separation and storage of hazardous substances. Install impermeable floors, anti-spill kits, and rain protection. Guarantee that safety data sheets for each substance are at hand.</p> <p>*Build an adequate facility for the mill's lab.</p>	In Progress / Partial Non-Conformance	
PS3-11	IFC PS 3	Pollution Prevention: Pesticide Use and Management	14	The client will, where appropriate, formulate and implement an integrated pest management (IPM) and/or integrated vector management (IVM) approach targeting economically significant pest infestations and disease vectors of public health significance. The client's IPM and IVM program will integrate coordinated use of pest and environmental information along with available pest control methods, including cultural practices, biological, genetic, and, as a last resort, chemical means to prevent economically significant pest damage and/or disease transmission to humans and animals.	<p>*So far, the project's oil palm plantations have not been subject to high rates of pests and diseases.</p> <p>*The client has a matrix and protocol in place to manage pests and diseases, but no proper IPM strategy. It has a protocol for weed control that considers the protection of pollinizers, and it has begun trials with biological pest controls.</p> <p>*The client has implemented biological control strategies with wasps and nectariferous plants.</p>	<p>*Develop and implement an Integrated Pest Management program.</p> <p>*As the area under oil palm cultivation grows within the client's estate, and in its third-party supply base, the risk of pests and diseases might significantly increase in the region, and an IPM will be of great importance.</p> <p>*IPM should be a key topic in the client's technical assistance program for suppliers.</p>	In Progress / Partial Non-Conformance	
PS3-12	IFC PS 3	Pollution Prevention: Pesticide Use and Management	15	When pest management activities include the use of chemical pesticides, the client will select chemical pesticides that are low in human toxicity, that are known to be effective against the target species, and that have minimal effects on non-target species and the environment. When the client selects chemical pesticides, the selection will be based upon requirements that the pesticides be packaged in safe containers, be clearly labelled for safe and proper use, and that the pesticides have been manufactured by an entity currently licensed by relevant regulatory	<p>*The client selects chemical pesticides that are packed in safe containers, clearly labelled for safe use, and manufactured by licensed entities.</p> <p>*There is a Chemical Justification Matrix according to existing pests and diseases, but no plan or procedure in place to identify alternatives that have lower toxicity.</p>	<p>*Consider lower toxicity alternatives to chemical pesticides, as part of the development of the IPM.</p> <p>*Adequate facilities must be built/adapted for mixing agrochemicals, and protocols should be drafted and implemented to guarantee that such mixing (when appropriate) only occurs in such facilities.</p>	Starting / Major Non-Conformance	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS3-13	IFC PS 3	Pollution Prevention: Pesticide Use and Management	16	The client will design its pesticide application regime to (i) avoid damage to natural enemies of the target pest, and where avoidance is not possible, minimize, and (ii) avoid the risks associated with the development of resistance in pests and vectors, and where avoidance is not possible minimize. In addition, pesticides will be handled, stored, applied, and disposed of in accordance with the Food and Agriculture Organization's International Code of Conduct on the Distribution and Use of Pesticides or other GIIP.	<p>*The client has a program in place to plant nectariferous plants that naturally act as biological pest control, in addition to being a Landscape Management Tool that favours biodiversity and habitat protection.</p> <p>*However, no specific program to avoid damage to natural enemies of the target pest has been designed or implemented. A forested buffer zone does protect water bodies from pesticides and fertilizers.</p> <p>*The client doesn't meet minimum requirements for handling, storage and application of pesticides: (i) not all workers handling pesticides have appropriate PPEs, adequate knowledge about the products they use and the risk of using them, or the actions to follow in case of accidental intoxication; (ii)</p>	<p>*Consider a pesticide application regime that avoids damage to natural enemies of target pests in the development of an IPM.</p> <p>*Implement additional protocols to ensure all workers handling pesticides (especially Class II) use their appropriate PPEs, and have adequate information on the risks of using those substances and actions in case of intoxication.</p> <p>*Adapt the existing warehouse for an adequate separation and storage of pesticides. Install impermeable floors, anti-spill kits, and rain protection. Guarantee that safety data sheets for each substance are at hand.</p> <p>*Adequately dispose of expired products.</p>	Starting / Major Non-Conformance	
PS3-14	IFC PS 3	Pollution Prevention: Pesticide Use and Management	17	The client will not purchase, store, use, manufacture, or trade in products that fall in WHO Recommended Classification of Pesticides by Hazard Class Ia (extremely hazardous); or Ib (highly hazardous). The client will not purchase, store, use, manufacture or trade in Class II (moderately hazardous) pesticides, unless the project has appropriate controls on manufacture, procurement, or distribution and/or use of these chemicals. These chemicals should not be accessible to personnel without proper training, equipment, and facilities to handle, store, apply, and dispose of these products properly.	The client purchases, stores and uses Class II pesticides. As mentioned in the previous requirement, it does not have appropriate controls for their purchase, storage, and use.	*Implement additional protocols to ensure all workers handling pesticides (especially Class II) use their appropriate PPEs, and have adequate information on the risks of using those substances and actions in case of intoxication.	Starting / Major Non-Conformance	
PS4-01	IFC PS 4	Community Health and Safety	5	The client will evaluate the risks and impacts to the health and safety of the Affected Communities during the project life-cycle and will establish preventive and control measures consistent with good international industry practice (GIIP), such as in the World Bank Group Environmental, Health and Safety Guidelines (EHS Guidelines) or other internationally recognized sources. The client will identify risks and impacts and propose mitigation measures that are commensurate with their nature and magnitude. These measures will favour the avoidance of risks and impacts over minimization.	*The client has an ESIA carried out in 2021, which analyzed risks and impacts to the health and safety of nearby communities, mainly in Nueva Antioquia. It provides recommendations to prevent or mitigate them, mainly those related to the management of domestic wastewater and agrochemical waste into the Caño Muco; in addition to the risk of oil, fruit, fuel or lubricant spills due to the passage of the boat through the main entrance of the Prestige property during the rainy season. It offers recommendations to prevent or mitigate them, mainly those related to the management of domestic wastewater and agrochemical waste into the Caño Muco; in addition. These risks could affect the health of the communities if the impact increases significantly, a possible scenario in the development of the new plantations that are planned.	<p>*Undertake a more precise evaluation of risks and impacts to the health and safety of affected communities once a clearer location of potential third-party suppliers is defined.</p> <p>*Fully implement recommendations set out in the 2021 ESIA, and those from the current assessment to prevent and mitigate health and safety risks to affected communities.</p> <p>*It is necessary to update the information with all potentially affected communities and to design a mitigation plan for the identified risks and impacts. The plan must be designed following the good international industry practices (GIIP)</p>	Starting / Major Non-Conformance	
PS4-02	IFC PS 4	Community Health and Safety: Infrastructure and Equipment Design and Safety	6	The client will design, construct, operate, and decommission the structural elements or components of the project in accordance with GIIP, taking into consideration safety risks to third parties or Affected Communities. When new buildings and structures will be accessed by members of the public, the client will consider incremental risks of the public's potential exposure to operational accidents and/or natural hazards and be consistent with the principles of universal access. Structural elements will be designed and constructed by competent professionals, and certified or approved by competent authorities or professionals. When structural elements or components, such as dams, tailings dams, or ash ponds are situated in high-risk locations, and their failure or malfunction may threaten the safety of communities, the client will engage one or more external experts with relevant and recognized experience in similar projects, separate from those responsible for the design and construction, to conduct a review as early as possible in project development and throughout the stages of project design, construction, operation, and decommissioning. For projects that operate moving equipment on public roads and other forms of infrastructure, the client will seek to avoid the	<p>*The project requires the use of public roads to transport oil palm fresh fruit bunches (FFB) and crude palm oil (CPO) to and from the mill. No preventive or control measures are in place to avoid or mitigate impacts due to potential injuries on the roads.</p> <p>*The client has a ferry that must be used during the rainy season to enter the property through the Muco stream. It is used by field workers, company vehicles, and tanker trucks transporting palm oil. The ferry is manually operated by at least seven company employees, who are in permanent risk of injuries.</p> <p>*This ferry operation also poses a potential risk of water contamination to the communities downstream, in the event of an oil or fuel spill if a vehicle/tanker were to fall into the water.</p>	<p>*Design and implement a protocol to prevent and mitigate incidents and injuries on public roads due to the transport of FFB and CPO, applicable to company and third-party vehicles.</p> <p>*Consider building a new and safer infrastructure to cross the Muco stream, moreso for the project's expansion.</p> <p>*A new POME treatment system must be considered for the new palm oil mill. Such system must be designed to be expandable to the fullest projected capacity of the mill, and it must consider contingency measures to avoid land and water contamination in the case of system failure.</p>	Not Started / Total Non-Conformance	



GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS4-03	IFC PS 4	Community Health and Safety: Hazardous Materials Management and Safety	7	The client will avoid or minimize the potential for community exposure to hazardous materials and substances that may be released by the project. Where there is a potential for the public (including workers and their families) to be exposed to hazards, particularly those that may be life-threatening, the client will exercise special care to avoid or minimize their exposure by modifying, substituting, or eliminating the condition or material causing the potential hazards. Where hazardous materials are part of existing project infrastructure or components, the client will exercise special care when conducting decommissioning activities in order to avoid exposure to the community. The client will exercise commercially reasonable efforts to control the safety of deliveries of hazardous materials, and of transportation and disposal of hazardous wastes, and will implement measures to avoid or control community exposure to pesticides, in accordance with the requirements of Performance Standard 3.	<ul style="list-style-type: none"> <li>*The client is taking appropriate measures to avoid community exposure to hazardous materials and substances during their transport to the project site, as well as during transport of hazardous wastes to licensed disposal sites. No wastes from the project are being disposed of in nearby communities.</li> <li>* Even though the client does not have a program to minimize the use of the pesticides, the project site is located more than 20 km away from the nearest community that could be affected by the use of these chemicals.</li> <li>*Workers that apply agrochemicals are at a higher risk, as some were found to not be using appropriate PPEs, even though they were provided by the client.</li> <li>*PPEs are washed in the campsites in the same place where the rest of the workers (who do not apply agrochemicals) wash their clothes, increasing the exposure to these substances of workers who do not handle them in their daily work.</li> <li>*Regarding exposure to agrochemicals in the community, it was observed that workers living in Nueva Antioquia wash their PPEs at home thereby increasing</li> </ul>	<ul style="list-style-type: none"> <li>*Draft and implement a mandatory protocol for the use of PPE for all workers that apply pesticides.</li> <li>*Continuously train all personnel involved in the application of agrochemicals on the mandatory use of PPE.</li> <li>*Build/adapt a specific site to wash PPE of workers that apply agrochemicals. Prohibit washing such PPEs at the campsites or retiring them from the project site to was them at home.</li> <li>* For potential third-party suppliers, consider implementing a program for the collection and disposal of agrochemical containers, which should include a training program for third-party producers on the safe handling of these substances, to ensure the proper washing, drilling, and handling of agrochemical containers. This would minimize the risk of contamination of water bodies, from which downstream communities can be supplied.</li> </ul>	In Progress / Partial Non-Conformance	
PS4-04	IFC PS 4	Community Health and Safety: Ecosystem Services	8	The project's direct impacts on priority ecosystem services may result in adverse health and safety risks and impacts to Affected Communities. With respect to this Performance Standard, ecosystem services are limited to provisioning and regulating services as defined in paragraph 2 of Performance Standard 6. For example, land use changes or the loss of natural buffer areas such as wetlands, mangroves, and upland forests that mitigate the effects of natural hazards such as flooding, landslides, and fire, may result in increased vulnerability and community safety-related risks and impacts. The diminution or degradation of natural resources, such as adverse impacts on the quality, quantity, and availability of freshwater, may result in health-related risks and impacts. Where appropriate and feasible, the client will identify those risks and potential impacts on priority ecosystem services that may be exacerbated by climate change. Adverse impacts should be avoided, and if these impacts are unavoidable, the client will implement mitigation measures in accordance with paragraphs 24 and 25 of Performance Standard 6. With respect to the use of and loss of access to provisioning services, clients will implement mitigation measures in accordance with paragraphs 25-29 of Performance Standard 5.	<ul style="list-style-type: none"> <li>*The client has a recent High Conservation Values and High Carbon Stock assessment, undertaken in 2021. It identified HCV4 areas associated with the provision of ecosystem services (quantity and quality of the project site's main water body, the Muco stream, and prevention of soil erosion risks on the slopes of the water body in times of high rainfall). Even though those areas have been protected since, their management and monitoring recommendations have not been implemented.</li> <li>*The report also identified young regeneration forests and low density forests, as natural buffer areas that need to be protected to mitigate natural hazards such as landslides, flooding and fire.</li> <li>*New plantings have respected High Carbon Stock areas, and the client has implemented 100m bufferareas for conservation and fire protection. Natural and human-induced fires are a major risk in this region, and these buffer areas are a significant prevention and mitigation measure.</li> <li>*The campsite wastewater treatment management is not optimal; the rudimentary system in place does not guarantee the delivery of water with the minimum physical and chemical characteristics, which could affect the water quality of the Muco stream as HCV4. This contamination will become more significant with the projected expansion of campsites due to the increase in cultivated areas.</li> </ul>	<ul style="list-style-type: none"> <li>*Develop a management and monitoring plan for all areas identified as HCV and HCS, and implement the planned activities on the field.</li> <li>*Implement a water treatment system for wastewater discharges from the campsites, that complies with the minimum technical requirements for discharge into the Muco river, minimizing the impact of accumulation; this adaptation is essential considering the growth of personnel in camps with the expansion of production areas.</li> </ul>	In Progress / Partial Non-Conformance	
PS4-05	IFC PS 4	Community Health and Safety: Community Exposure to Disease	9	The client will avoid or minimize the potential for community exposure to water-borne, water-based, water-related, and vector-borne diseases, and communicable diseases that could result from project activities, taking into consideration differentiated exposure to and higher sensitivity of vulnerable groups. Where specific diseases are endemic in communities in the project area of influence, the client is encouraged to explore opportunities during the project life-cycle to improve environmental conditions that could help minimize their incidence.	<ul style="list-style-type: none"> <li>*The client does not have a program or protocol to ensure that the operations are not causing water-based diseases. However, the nearest community is located more than 20 km away, with mostly extensive cattle ranching areas in between. This indicates that the company should have a water monitoring to ensure that there are no impacts downstream that could affect nearby communities.</li> <li>*The environmental management plan has a program limited to the quantity of water used, but not the quality characteristics. Inspections are included in the plan, but they have not been implemented.</li> <li>*The 2021 ESIA identified the presence of flies and their potential impact on neighboring cattle; however, there has been no monitoring of this possible impact, which could lead to an increase in the perception of the impact by</li> </ul>	<ul style="list-style-type: none"> <li>*Develop a water quality monitoring program that covers both field and mill activities, with periodic sampling of water inputs and discharges of the mill and the compo</li> <li>*Include fly management activities in the management plan, mainly in the composting area or other areas that may generate fly infestation.</li> </ul>	Starting / Major Non-Conformance	
PS4-06	IFC PS 4	Community Health and Safety: Community Exposure to Disease	10	The client will avoid or minimize transmission of communicable diseases that may be associated with the influx of temporary or permanent project labour.	<ul style="list-style-type: none"> <li>*The client has been working on different options for conducting medical examinations for workers, both on entry and on periodic basis. This requirement can help to avoid or prevent transmission of diseases associated with the influx of workers, and it is required by law. Nevertheless, due to the large distances between the company and the nearest medical center accredited to perform these medical examinations, not all workers have this medical examination, and those hired by contractor do not meet this requirement.</li> <li>*The company does not have a primary medical care unit (infirmary) that can provide first aid in the event of a serious accident or a massive contagion of workers caused by an illness due to the influence of temporary or permanent</li> </ul>	<ul style="list-style-type: none"> <li>*The client shall guarantee medical examinations for all workers, whether temporary or permanent. This in order to minimize the risk of disease transmission, mainly to those who are in camps.</li> <li>*Consider implementing vaccination campaigns to help improve the medical care capacity in the area, mainly with workers living in the camp, and also to help prevent contagions in nearby communities where company workers live.</li> <li>*Consider having an infirmary with permanent attention, taking into account the expansion and increase of personnel in the new production areas.</li> </ul>	Starting / Major Non-Conformance	



GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS4-07	IFC PS 4	Community Health and Safety: Emergency Preparedness and Response	11	In addition to the emergency preparedness and response requirements described in Performance Standard 1, the client will also assist and collaborate with the Affected Communities, local government agencies, and other relevant parties, in their preparations to respond effectively to emergency situations, especially when their participation and collaboration are necessary to respond to such emergency situations. If local government agencies have little or no capacity to respond effectively, the client will play an active role in preparing for and responding to emergencies associated with the project. The client will document its emergency preparedness and response activities, resources, and responsibilities, and will disclose appropriate information to Affected	*The client does not have a programme or action plan to support affected communities in project-related emergencies. There is no capacity of local government agencies to attend and/or play an active role in dealing with emergencies.	* Consider developing an emergency response plan or system in place for emergencies associated with the project. The programme should include emergency response to: Traffic accidents Accidents at the mill Accidents in plantations Fires	Not Started / Total Non-Conformance	
PS4-08	IFC PS 4	Security Personnel	12	When the client retains direct or contracted workers to provide security to safeguard its personnel and property, it will assess risks posed by its security arrangements to those within and outside the project site. In making such arrangements, the client will be guided by the principles of proportionality and good international practice in relation to hiring, rules of conduct, training, equipping, and monitoring of such workers, and by applicable law. The client will make reasonable inquiries to ensure that those providing security are not implicated in past abuses; will train them adequately in the use of force (and where applicable, firearms), and appropriate conduct toward workers and Affected Communities; and require them to act within the applicable law. The client will not sanction any use of force except when used for preventive and defensive purposes in proportion to the nature and extent of the threat. The client will provide a grievance mechanism for Affected Communities to express concerns about the security arrangements and acts of security personnel.	No private security personnel currently in operation.	* If private security personnel is considered as part of the project expansion, actions must be implemented to comply with this requirement.	Not Applicable	
PS4-09	IFC PS 4	Security Personnel	13	The client will assess and document risks arising from the project's use of government security personnel deployed to provide security services. The client will seek to ensure that security personnel will act in a manner consistent with paragraph 12 above, and encourage the relevant public authorities to disclose the security arrangements for the client's facilities to the public, subject to overriding security concerns.	No private security personnel currently in operation.	* If private security personnel is considered as part of the project expansion, actions must be implemented to comply with this requirement.	Not Applicable	
PS4-10	IFC PS 4	Security Personnel	14	The client will consider and, where appropriate, investigate all allegations of unlawful or abusive acts of security personnel, take action (or urge appropriate parties to take action) to prevent recurrence, and report unlawful and abusive acts to public authorities.	No private security personnel currently in operation.	* If private security personnel is considered as part of the project expansion, actions must be implemented to comply with this requirement.	Not Applicable	
PS5-01	IFC PS 5	General: Project Design	8	The client will consider feasible alternative project designs to avoid or minimize physical and/or economic displacement, while balancing environmental, social, and financial costs and benefits, paying particular attention to impacts on the poor and vulnerable.	*The client's current project location and characteristics did not require alternative designs to minimize physical and/or economic displacement. *Land was acquired several years before the oil palm project started and the client has land tenure registries (Certificates of freedom and tradition) for 9,127 ha. The client has an on-going process to formalise land tenure on the remaining 3,529 ha of its estates. *There is a cartography of the client's properties that shows the absence of communities previously settled within the boundaries and within the plantations. *As part of the 2021 ESIA and HCV-HCS assessments, an FPIC process was carried out with local communities and no evidence was found of impacts on their land use rights. *For its potential development of a third-party supply base, the client is undertaking a land-tenure assessment to identify potential risks.	*The client must continue the process to formalise its land tenure for 3,529 ha. *Draft and implement a clear policy for future third-party suppliers with specific requirements on land tenure and mentioning the client's intention to avoid/prevent physical and/or economic displacement. *Develop a due diligence process for future third-party suppliers to identify, assess and mitigate land-tenure and physical and/or economic displacement risks.	In Progress / Partial Non-Conformance	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS5-02	IFC PS 5	General: Compensation and Benefits for Displaced Persons	9	When displacement cannot be avoided, the client will offer displaced communities and persons compensation for loss of assets at full replacement cost and other assistance to help them improve or restore their standards of living or livelihoods, as provided in this Performance Standard. Compensation standards will be transparent and applied consistently to all communities and persons affected by the displacement. Where livelihoods of displaced persons are land-based, or where land is collectively owned, the client will, where feasible, offer the displaced land-based compensation. The client will take possession of acquired land and related assets only after compensation has been made available and, where applicable, resettlement sites and moving allowances have been provided to the displaced persons in addition to compensation. The client will also provide opportunities to displaced communities and persons to derive appropriate development benefits from the project.	*The project has not caused displacements within the client's estates, and it is not foreseen it will generate them in the future.		Not Applicable	
PS5-03	IFC PS 5	General: Community Engagement	10	The client will engage with Affected Communities, including host communities, through the process of stakeholder engagement described in Performance Standard 1. Decision-making processes related to resettlement and livelihood restoration should include options and alternatives, where applicable. Disclosure of relevant information and participation of Affected Communities and persons will continue during the planning, implementation, monitoring, and evaluation of compensation payments, livelihood restoration activities, and resettlement to achieve outcomes that are consistent with the objectives of this Performance Standard. Additional provisions apply to consultations with Indigenous Peoples, in accordance with Performance Standard 7.			Not Applicable	
PS5-04	IFC PS 5	General: Grievance Mechanism	11	The client will establish a grievance mechanism consistent with Performance Standard 1 as early as possible in the project development phase. This will allow the client to receive and address specific concerns about compensation and relocation raised by displaced persons or members of host communities in a timely fashion, including a recourse mechanism designed to resolve disputes in an impartial manner.			Not Applicable	
PS5-05	IFC PS 5	General: Resettlement and Livelihood Restoration Planning and Implementation	12	Where involuntary resettlement is unavoidable, either as a result of a negotiated settlement or expropriation, a census will be carried out to collect appropriate socio-economic baseline data to identify the persons who will be displaced by the project, determine who will be eligible for compensation and assistance, and discourage ineligible persons, such as opportunistic settlers, from claiming benefits. In the absence of host government procedures, the client will establish a cut-off date for eligibility. Information regarding the cut-off date will be well documented			Not Applicable	
PS5-06	IFC PS 5	General: Resettlement and Livelihood Restoration Planning and Implementation	13	In cases where affected persons reject compensation offers that meet the requirements of this Performance Standard and, as a result, expropriation or other legal procedures are initiated, the client will explore opportunities to collaborate with the responsible government agency, and, if permitted by the agency, play an active role in resettlement planning, implementation, and monitoring (see paragraphs 30-32).			Not Applicable	
PS5-07	IFC PS 5	General: Resettlement and Livelihood Restoration Planning and Implementation	14	The client will establish procedures to monitor and evaluate the implementation of a Resettlement Action Plan or Livelihood Restoration Plan (see paragraphs 19 and 25) and take corrective action as necessary. The extent of monitoring activities will be commensurate with the project's risks and impacts. For projects with significant involuntary resettlement risks, the client will retain competent resettlement professionals to provide advice on compliance with this Performance Standard and to verify the client's monitoring information. Affected persons will be			Not Applicable	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS5-08	IFC PS 5	General: Resettlement and Livelihood Restoration Planning and Implementation	15	Implementation of a Resettlement Action Plan or Livelihood Restoration Plan will be considered completed when the adverse impacts of resettlement have been addressed in a manner that is consistent with the relevant plan as well as the objectives of this Performance Standard. It may be necessary for the client to commission an external completion audit of the Resettlement Action Plan or Livelihood Restoration Plan to assess whether the provisions have been met, depending on the scale and/or complexity of physical and economic displacement associated with a project. The completion audit should be undertaken once all mitigation measures have been substantially completed and once displaced persons are deemed to have been provided adequate opportunity and assistance to sustainably restore their livelihoods. The completion audit will be undertaken by competent resettlement professionals once the agreed monitoring period is concluded. The completion audit will include, at a minimum, a review of the totality of mitigation measures implemented by the Client, a comparison of implementation outcomes against agreed objectives, and a conclusion as to whether the monitoring process can be Where the exact nature or magnitude of the land acquisition or			Not Applicable	
PS5-09	IFC PS 5	General: Resettlement and Livelihood Restoration Planning and Implementation	16	restrictions on land use related to a project with potential to cause physical and/or economic displacement is unknown due to the stage of project development, the client will develop a Resettlement and/or Livelihood Restoration Framework outlining general principles compatible with this Performance Standard. Once the individual project components are defined and the necessary information becomes available, such a framework will be expanded into a specific Resettlement Action Plan or Livelihood Restoration Plan and procedures in accordance with			Not Applicable	
PS5-10	IFC PS 5	Displacement	17	Displaced persons may be classified as persons (i) who have formal legal rights to the land or assets they occupy or use; (ii) who do not have formal legal rights to land or assets, but have a claim to land that is recognized or recognizable under national law; or (iii) who have no recognizable legal right or claim to the land or assets they occupy or use. The census will establish the status of the displaced persons.			Not Applicable	
PS5-11	IFC PS 5	Displacement	18	Project-related land acquisition and/or restrictions on land use may result in the physical displacement of people as well as their economic displacement. Consequently, requirements of this Performance Standard in respect of physical displacement and economic displacement may apply simultaneously.			Not Applicable	
PS5-12	IFC PS 5	Displacement: Physical Displacement	19	In the case of physical displacement, the client will develop a Resettlement Action Plan that covers, at a minimum, the applicable requirements of this Performance Standard regardless of the number of people affected. This will include compensation at full replacement cost for land and other assets lost. The Plan will be designed to mitigate the negative impacts of displacement; identify development opportunities; develop a resettlement budget and schedule; and establish the entitlements of all categories of affected persons (including host communities). Particular attention will be paid to the needs of the poor and the vulnerable. The client will document all transactions to acquire land rights, as well as compensation measures and relocation activities.			Not Applicable	
PS5-13	IFC PS 5	Displacement: Physical Displacement	20	If people living in the project area are required to move to another location, the client will (i) offer displaced persons choices among feasible resettlement options, including adequate replacement housing or cash compensation where appropriate; and (ii) provide relocation assistance suited to the needs of each group of displaced persons. New resettlement sites built for displaced persons must offer improved living conditions. The displaced persons' preferences with respect to relocating in pre-existing communities and groups will be taken into consideration. Existing social and cultural institutions of the displaced persons and any host			Not Applicable	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS5-14	IFC PS 5	Displacement: Physical Displacement	21	In the case of physically displaced persons under paragraph 17 (i) or (ii), the client will offer the choice of replacement property of equal or higher value, security of tenure, equivalent or better characteristics, and advantages of location or cash compensation where appropriate. Compensation in kind should be considered in lieu of cash. Cash compensation levels should be sufficient to replace the lost land and <del>other assets at full replacement cost in local markets.</del>			Not Applicable	
PS5-15	IFC PS 5	Displacement: Physical Displacement	22	In the case of physically displaced persons under paragraph 17 (iii), the client will offer them a choice of options for adequate housing with security of tenure so that they can resettle legally without having to face the risk of forced eviction. Where these displaced persons own and occupy structures, the client will compensate them for the loss of assets other than land, such as dwellings and other improvements to the land, at full replacement cost, provided that these persons have been occupying the project area prior to the cut-off date for eligibility. Based on consultation with such displaced persons, the client will provide relocation assistance sufficient for them to restore their standard of living at an			Not Applicable	
PS5-16	IFC PS 5	Displacement: Physical Displacement	23	The client is not required to compensate or assist those who encroach on the project area after the cut-off date for eligibility, provided the cut-off date has been clearly established and made public.			Not Applicable	
PS5-17	IFC PS 5	Displacement: Physical Displacement	24	Forced evictions will not be carried out except in accordance with law and the requirements of this Performance Standard.			Not Applicable	
PS5-18	IFC PS 5	Displacement: Economic Displacement	25	In the case of projects involving economic displacement only, the client will develop a Livelihood Restoration Plan to compensate affected persons and/or communities and offer other assistance that meet the objectives of this Performance Standard. The Livelihood Restoration Plan will establish the entitlements of affected persons and/or communities and will ensure that these are provided in a transparent, consistent, and equitable manner. The mitigation of economic displacement will be considered complete when affected persons or communities have received compensation and other assistance according to the requirements of the Livelihood Restoration Plan and this Performance Standard, and are deemed to have been provided with adequate opportunity to re-establish			Not Applicable	
PS5-19	IFC PS 5	Displacement: Economic Displacement	26	If land acquisition or restrictions on land use result in economic displacement defined as loss of assets and/or means of livelihood, regardless of whether or not the affected people are physically displaced, the client will meet the requirements in paragraphs 27-29 below, as applicable			Not Applicable	
PS5-20	IFC PS 5	Displacement: Economic Displacement	27	Economically displaced persons who face loss of assets or access to assets will be compensated for such loss at full replacement cost. - In cases where land acquisition or restrictions on land use affect commercial structures, affected business owners will be compensated for the cost of re-establishing commercial activities elsewhere, for lost net income during the period of transition, and for the costs of the transfer and reinstallation of the plant, machinery, or other equipment. - In cases affecting persons with legal rights or claims to land which are recognized or recognizable under national law (see paragraph 17 (i) and (ii)), replacement property (e.g., agricultural or commercial sites) of equal or greater value will be provided, or, where appropriate, cash compensation at full replacement cost. - Economically displaced persons who are without legally recognizable claims to land (see paragraph 17 (iii)) will be compensated for lost assets other than land (such as crops, irrigation infrastructure and other improvements made to the land), at full replacement cost. The client is not required to compensate or assist opportunistic settlers who encroach on			Not Applicable	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS5-21	IFC PS 5	Displacement: Economic Displacement	28	In addition to compensation for lost assets, if any, as required under paragraph 27, economically displaced persons whose livelihoods or income levels are adversely affected will also be provided opportunities to improve, or at least restore, their means of income-earning capacity, production levels, and standards of living: - For persons whose livelihoods are land-based, replacement land that has a combination of productive potential, locational advantages, and other factors at least equivalent to that being lost should be offered as a matter of priority. - For persons whose livelihoods are natural resource-based and where project-related restrictions on access envisaged in paragraph 5 apply, implementation of measures will be made to either allow continued access to affected resources or provide access to alternative resources with equivalent livelihood-earning potential and accessibility. Where appropriate, benefits and compensation associated with natural resource usage may be collective in nature rather than directly oriented towards individuals or households. - If circumstances prevent the client from providing land or similar resources as described above, alternative income earning opportunities may be provided, such as credit facilities, training, cash, or employment opportunities. Cash compensation alone, however, is frequently insufficient. Transitional support should be provided as necessary to all economically displaced persons, based on a reasonable estimate of the time required to restore their income-earning capacity, production levels, and standards of living.			Not Applicable	
PS5-22	IFC PS 5	Displacement: Economic Displacement	29	Where land acquisition and resettlement are the responsibility of the government, the client will collaborate with the responsible government agency, to the extent permitted by the agency, to achieve outcomes that are consistent with this Performance Standard. In addition, where government capacity is limited, the client will play an active role during resettlement planning, implementation, and monitoring, as described below.			Not Applicable	
PS5-23	IFC PS 5	Private Sector Responsibilities Under Government-Managed Resettlement	30	In the case of acquisition of land rights or access to land through compulsory means or negotiated settlements involving physical displacement, the client will identify and describe government resettlement measures. If these measures do not meet the relevant requirements of this Performance Standard, the client will prepare a Supplemental Resettlement Plan that, together with the documents prepared by the responsible government agency, will address the relevant requirements of this Performance Standard (the General Requirements and requirements for Physical Displacement and Economic Displacement above). The client will need to include in its Supplemental Resettlement Plan, at a minimum (i) identification of affected people and impacts; (ii) a description of regulated activities, including the entitlements of displaced persons provided under applicable national laws and regulations; (iii) the supplemental measures to achieve the requirements of this Performance Standard as described in paragraphs 19-29 in a way that is permitted by the responsible agency and implementation time schedule; and (iv) the financial and implementation responsibilities of the client in the execution of its Supplemental Resettlement Plan.			Not Applicable	
PS5-24	IFC PS 5	Private Sector Responsibilities Under Government-Managed Resettlement	31	In the case of projects involving economic displacement only, the client will identify and describe the measures that the responsible government agency plans to use to compensate Affected Communities and persons. If these measures do not meet the relevant requirements of this Performance Standard, the client will develop an Environmental and Social Action Plan to complement government action. This may include additional compensation for lost assets, and additional efforts to restore livelihoods where applicable.			Not Applicable	
PS5-25	IFC PS 5	Private Sector Responsibilities Under Government-Managed Resettlement	32				Not Applicable	





GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS6-01	IFC PS 6	General	6	The risks and impacts identification process as set out in Performance Standard 1 should consider direct and indirect project-related impacts on biodiversity and ecosystem services and identify any significant residual impacts. This process will consider relevant threats to biodiversity and ecosystem services, especially focusing on habitat loss, degradation and fragmentation, invasive alien species, overexploitation, hydrological changes, nutrient loading, and pollution. It will also take into account the differing values attached to biodiversity and ecosystem services by Affected Communities and, where appropriate, other stakeholders. Where paragraphs 13–19 are applicable, the client should consider project-related impacts across the potentially affected landscape or seascape.	<p>*The company has conducted Environmental Impact Assessments and High Conservation Values and High Carbon Stock Assessments. These studies have enabled it to identify potential impacts and risks from both current and future operations. These studies include action plans to manage, minimise and avoid negative risks and impacts and to enhance positive ones, both for communities, biodiversity and natural resources.</p> <p>*In addition, the previous studies were carried out with participatory methodologies, where the affected communities and different stakeholders were taken into account. In 2023, the Environmental Impact Study was updated in issues related to biodiversity, pollution, water management, among others.</p>	* Periodic updates on the identification of risks and impacts on biodiversity and ecosystem services, to ensure that the necessary prevention, mitigation and compensation measures are put in place.	In Progress / Partial Non-Conformance	
PS6-02	IFC PS 6	General	7	As a matter of priority, the client should seek to avoid impacts on biodiversity and ecosystem services. When avoidance of impacts is not possible, measures to minimize impacts and restore biodiversity and ecosystem services should be implemented. Given the complexity in predicting project impacts on biodiversity and ecosystem services over the long term, the client should adopt a practice of adaptive management in which the implementation of mitigation and management measures are responsive to changing conditions and the results of monitoring throughout the project's lifecycle.	<p>*The company has completed Environmental Impacts and High Conservation Values and High Carbon Stock assessments. These studies have enabled it to identify potential impacts and risks from both current and future operations. These studies include action plans to manage, minimise and avoid negative risks and impacts and to enhance positive ones for communities, biodiversity and natural resources.</p> <p>*The company has followed the recommendations of the HCV-HCS study, which indicates which areas are susceptible to development and which should be considered for conservation. Therefore, new plantation designs have prioritised conservation areas, including buffer zones to protect associated</p>	*Include ESIA action plans and the HCV-HCS assessment in the company's strategic and operational plans, to mitigate, manage and avoid risks and impacts of current and future operations.	In Progress / Partial Non-Conformance	
PS6-03	IFC PS 6	General	8	Where paragraphs 13–15 are applicable, the client will retain competent professionals to assist in conducting the risks and impacts identification process. Where paragraphs 16–19 are applicable, the client should retain external experts with appropriate regional experience to assist in the development of a mitigation hierarchy that complies with this Performance Standard and to verify the implementation of those measures.	*The client has carried out consultancies with professional experts to identify natural and critical habitats, and has hired experts to identify risks and impacts of the company's operations on protection and conservation areas. However, they have not included the experts' recommendations in their internal action plans.	*Include ESIA action plans and the HCV-HCS assessment in the company's strategic and operational plans, to mitigate, manage and avoid risks and impacts of current and future operations.	In Progress / Partial Non-Conformance	
PS6-04	IFC PS 6	Protection and Conservation of Biodiversity	10	For the protection and conservation of biodiversity, the mitigation hierarchy includes biodiversity offsets, which may be considered only after appropriate avoidance, minimization, and restoration measures have been applied. A biodiversity offset should be designed and implemented to achieve measurable conservation outcomes that can reasonably be expected to result in no net loss and preferably a net gain of biodiversity; however, a net gain is required in critical habitats. The design of a biodiversity offset must adhere to the "like-for-like or better" principle and must be carried out in alignment with best available information and current practices. When a client is considering the development of an offset as part of the mitigation strategy, external experts with knowledge in offset design and implementation must be involved.	<p>*As part of legal compliance in Colombia, the client is responsible for compensating for the single forest harvesting licence in the areas of new planting. It is important to clarify that this licence is a legal requirement and corresponds to the clearing of areas susceptible to the development of new plantations, where dispersed shrubs were harvested that complied with the specific characteristics indicated by the regulatory entity; at no time was there any clearing of forests.</p> <p>*The client must carry out a technical study to identify the areas suitable for carrying out the compensation requested by the government entity.</p>	*Conduct a technical study to define the best areas where compensation can be carried out and to guarantee its maintenance.	In Progress / Partial Non-Conformance	
PS6-05	IFC PS 6	Protection and Conservation of Biodiversity: Modified Habitat	12	<p>This Performance Standard applies to those areas of modified habitat that include significant biodiversity value, as determined by the risks and impacts identification process required in Performance Standard 1. The client should minimize impacts on such biodiversity and implement mitigation measures as appropriate.</p> <p><i>Para 11: Modified habitats are areas that may contain a large proportion of plant and/or animal species of non-native origin, and/or where human activity has substantially modified an area's primary ecological functions and species composition. Modified habitats may include areas managed for agriculture, forest plantations, reclaimed coastal zones, and reclaimed</i></p>	*The modified habitats present in the client's area do not have significant biodiversity values.		Not Applicable	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS6-06	IFC PS 6	Protection and Conservation of Biodiversity: Natural Habitat	14	<p>The client will not significantly convert or degrade natural habitats, unless all of the following are demonstrated:</p> <ul style="list-style-type: none"> <li>- No other viable alternatives within the region exist for development of the project on modified habitat;</li> <li>- Consultation has established the views of stakeholders, including Affected Communities, with respect to the extent of conversion and degradation; and</li> <li>- Any conversion or degradation is mitigated according to the mitigation hierarchy.</li> </ul> <p><i>Para 13: Natural habitats are areas composed of viable assemblages of plant and/or animal species of largely native origin, and/or where human activity has not essentially modified an area's primary ecological functions and species composition.</i></p>	<p>*The client has up-to-date mapping to ensure that current and future operations are conducted without affecting natural habitats. New plantings are planned taking into account the Integrated Conservation and Land Use Plan (ICLUP), the main product of the HCV-HCS study, which indicates areas under conservation and areas susceptible to development because they are modified land cover. Recent planting designs have followed the guidelines of the conservation area map and have not caused damage to ecosystems or natural habitats.</p> <p>* The client has a biodiversity and pollination protection plan, which must be rigorously implemented at operations.</p> <p>*In addition, the client has biological monitoring that indicates the flora and fauna species that are in some type of threat category (including endangered and critically endangered), which were observed in the areas defined for conservation. However, the client has not carried out periodic monitoring to verify whether the presence of these species has been maintained, increased</p>	<p>*Conduct periodic biological monitoring (at least one in the rainy season and one in the dry season) to monitor the dynamics of these species in the company's operations.</p>	In Progress / Partial Non-Conformance	
PS6-07	IFC PS 6	Protection and Conservation of Biodiversity: Natural Habitat	15	<p>In areas of natural habitat, mitigation measures will be designed to achieve no net loss of biodiversity where feasible. Appropriate actions include:</p> <ul style="list-style-type: none"> <li>- Avoiding impacts on biodiversity through the identification and protection of set-asides;</li> <li>- Implementing measures to minimize habitat fragmentation, such as biological corridors;</li> <li>- Restoring habitats during operations and/or after operations; and</li> </ul>	<p>*The conservation areas already defined in the ICLUP are respected by the company in the planting designs. However, the client must have a management and monitoring plan for these areas to ensure the protection and non-degradation or loss of the biodiversity present there. Current planting plans do not fragment the identified biological corridors.</p>	<p>*Draft and implement a management and monitoring plan for the areas identified in the ICLUP.</p>	In Progress / Partial Non-Conformance	
PS6-08	IFC PS 6	Protection and Conservation of Biodiversity: Critical Habitat	17	<p>In areas of critical habitat, the client will not implement any project activities unless all of the following are demonstrated:</p> <ul style="list-style-type: none"> <li>- No other viable alternatives within the region exist for development of the project on modified or natural habitats that are not critical;</li> <li>- The project does not lead to measurable adverse impacts on those biodiversity values for which the critical habitat was designated, and on the ecological processes supporting those biodiversity values;</li> <li>- The project does not lead to a net reduction in the global and/or national/regional population of any Critically Endangered or Endangered species over a reasonable period of time; and</li> <li>- A robust, appropriately designed, and long-term biodiversity monitoring and evaluation program is integrated into the client's management program.</li> </ul> <p><i>Para 16: Critical habitats are areas with high biodiversity value, including (i) habitat of significant importance to Critically Endangered and/or Endangered11 species; (ii) habitat of significant importance to endemic and/or restricted-range species; (iii) habitat supporting globally significant concentrations of migratory species and/or congregatory species; (iv) highly threatened and/or unique ecosystems; and/or (v) areas associated with key</i></p>	<p>*The client has up-to-date mapping to ensure that current and future operations are carried out without affecting critical habitats. New plantings are planned taking into account the ICLUP, the main product of the HCV-HCS study, which contains the areas under conservation and areas susceptible to development because they are modified land cover. Recent planting designs have followed the guidelines of the conservation area map and have not caused damage to ecosystems or critical habitats.</p> <p>*The client has a biodiversity and pollination protection plan, which must be rigorously implemented at operations.</p> <p>*In addition, the client has a biological monitoring system that indicates the species of flora and fauna that are in some type of threat category (including endangered and critically endangered), which were observed in the areas defined for conservation. However, the client has not carried out periodic monitoring to verify whether the presence of these species has been maintained, increased or decreased.</p>	<p>*Conduct periodic biological monitoring (at least one in the rainy season and one in the dry season) to monitor the dynamics of these species in the company's operations.</p>	In Progress / Partial Non-Conformance	
PS6-09	IFC PS 6	Protection and Conservation of Biodiversity: Critical Habitat	18	<p>In such cases where a client is able to meet the requirements defined in paragraph 17, the project's mitigation strategy will be described in a Biodiversity Action Plan and will be designed to achieve net gains of those biodiversity values for which the critical habitat was designated.</p>	<p>*The client has a biodiversity and pollination protection plan that includes specific monitoring indicators for the proposed activities. The plan should include specific indicators on monitoring of flora and fauna in threat categories to achieve net gains in terms of biodiversity.</p>	<p>*Conduct regular monitoring (at least two per year) of the biodiversity and pollination protection plan. Include monitoring indicators for flora and fauna in a threat category.</p>	Almost Complete / Near Full Conformance	
PS6-10	IFC PS 6	Protection and Conservation of Biodiversity: Critical Habitat	19	<p>In instances where biodiversity offsets are proposed as part of the mitigation strategy, the client must demonstrate through an assessment that the project's significant residual impacts on biodiversity will be adequately mitigated to meet the requirements of paragraph 17.</p>	<p>*As part of legal compliance in Colombia, the client is obliged to compensate for the single forest harvesting licence in the areas of new planting. It is important to clarify that this permit is a legal requirement and corresponds to the clearing of areas susceptible to the development of new plantations, where dispersed shrubs were harvested that complied with specific characteristics indicated by the regulatory entity; at no time was there any forest clearing.</p> <p>*The client must carry out a technical study to identify the areas suitable for carrying out the compensation requested by the government entity.</p>	<p>*Conduct a technical study to define the best areas where compensation can be carried out and to guarantee its maintenance.</p>	In Progress / Partial Non-Conformance	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS6-11	IFC PS 6	Protection and Conservation of Biodiversity: Legally Protected and Internationally Recognised Areas	20	In circumstances where a proposed project is located within a legally protected area or an internationally recognized area, the client will meet the requirements of paragraphs 13 through 19 of this Performance Standard, as applicable. In addition, the client will: - Demonstrate that the proposed development in such areas is legally permitted; - Act in a manner consistent with any government recognized management plans for such areas; - Consult protected area sponsors and managers, Affected Communities, Indigenous Peoples and other stakeholders on the proposed project, as appropriate; and - Implement additional programs, as appropriate, to promote and	*The client's areas are not located within legally protected areas at regional, national or international level. The client has maps that demonstrate that they are not located in the buffer zones of national parks or public or private protected areas.	*Draft and implement a due diligence protocol to guarantee potential third-party suppliers are not located within protected areas or in their buffer areas.	Completed / Full Conformance	
PS6-12	IFC PS 6	Protection and Conservation of Biodiversity: Invasive Alien Species	22	The client will not intentionally introduce any new alien species (not currently established in the country or region of the project) unless this is carried out in accordance with the existing regulatory framework for such introduction. Notwithstanding the above, the client will not deliberately introduce any alien species with a high risk of invasive behaviour regardless of whether such introductions are permitted under the existing regulatory framework. All introductions of alien species will be subject to a risk assessment (as part of the client's environmental and social risks and impacts identification process) to determine the potential for invasive behaviour. The client will implement measures to avoid the potential for accidental or unintended introductions including the transportation of substrates and vectors (such as soil, ballast, and plant materials) that may harbour alien species.	*Although oil palm is an exotic species, it is not considered to be potentially invasive and is being managed agronomically to mitigate risks to natural habitats. Within the biological monitoring carried out in 2021, there was no evidence of invasive alien species at any of the sampling points, nor are there any records of species recognised as invasive in the project region. However, the client does not have a plan or policy to minimise the risk of introducing exotic plant material and/or animal species that could be invasive.	*Include in its sustainability policy a prohibition on the introduction of alien flora or fauna species by workers and third-party suppliers.	Starting / Major Non-Conformance	
PS6-13	IFC PS 6	Protection and Conservation of Biodiversity: Invasive Alien Species	23	Where alien species are already established in the country or region of the proposed project, the client will exercise diligence in not spreading them into areas in which they have not already been established. As practicable, the client should take measures to eradicate such species from the natural habitats over which they have management control.	*The client does not have a study that identifies exotic species that are established in the region or in the project area. During the biological monitoring conducted in 2021, no exotic species were identified that could pose a risk to the natural habitats under the company's control.	* Conduct a study with specialised professionals to identify exotic species that may represent a risk to ecosystems and natural habitats in its direct management areas or in the area of influence of the project. After identification, a contingency plan should be developed in the event of finding any alien species with the potential to invade natural habitats.	Starting / Major Non-Conformance	
PS6-14	IFC PS 6	Management of Ecosystem Services	24	Where a project is likely to adversely impact ecosystem services, as determined by the risks and impacts identification process, the client will conduct a systematic review to identify priority ecosystem services. Priority ecosystem services are two-fold: (i) those services on which project operations are most likely to have an impact and, therefore, which result in adverse impacts to Affected Communities; and/or (ii) those services on which the project is directly dependent for its operations (e.g., water). When Affected Communities are likely to be impacted, they should participate in the determination of priority ecosystem services in accordance with the stakeholder engagement process as defined in Performance Standard 1.	*The client has a High Conservation Value study, which identifies HCV 4 - related to ecosystem services provision, specifically the regulation of water resources and the prevention of soil erosion and vulnerable slopes. This High Conservation Value is located in the riparian forests associated with the main water body in the area, Caño Muco, which can provide water to the people downstream of the company. *The client has an identification, delimitation and management registry for the buffer areas of the conservation zones, which include these forests, and in which they indicate the definition of guidelines for the differentiated management of the palm close to these areas in order to protect the forests and their ecosystem services from possible negative impacts related to productive activities. *The client does not have a specific management and monitoring plan for HCV	*Draft and implement a management and monitoring plan that incorporates the recommendations of the experts who identified the High Conservation Values, as part of the internal management system.	In Progress / Partial Non-Conformance	
PS6-15	IFC PS 6	Management of Ecosystem Services	25	With respect to impacts on priority ecosystem services of relevance to Affected Communities and where the client has direct management control or significant influence over such ecosystem services, adverse impacts should be avoided. If these impacts are unavoidable, the client will minimize them and implement mitigation measures that aim to maintain the value and functionality of priority services. With respect to impacts on priority ecosystem services on which the project depends, clients should minimize impacts on ecosystem services and implement measures that increase resource efficiency of their operations, as described in Performance Standard 3. Additional provisions for ecosystem services are included in Performance Standards 4, 5, 7, and 8.	*The client has a High Conservation Value assessment, in which HCV 4 is identified, related to provision of ecosystem services, specifically the regulation of water resources and the prevention of soil erosion and vulnerable slopes. This High Conservation Value is located in the riparian forests associated with the main body of water in the area, Caño Muco, which can provide water to the residents downstream of the project location. The company has a document for the identification, delimitation and management of buffer areas of the conservation zones, which include these forests, and in which they indicate the definition of guidelines for the differentiated management of the palm that is close to these areas to thus, protect forests and their ecosystem services from possible negative impacts related to productive activities. *The client does not have a specific management and monitoring plan for the identified HCV 4	*Draft and implement a management and monitoring plan that incorporates the recommendations of the experts who identified the High Conservation Values, as part of the internal management system.	In Progress / Partial Non-Conformance	


GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS6-16	IFC PS 6	Sustainable Management of Living Natural Resources	26	<p>Clients who are engaged in the primary production of living natural resources, including natural and plantation forestry, agriculture, animal husbandry, aquaculture, and fisheries, will be subject to the requirements of paragraphs 26 through 30, in addition to the rest of this Performance Standard. Where feasible, the client will locate land-based agribusiness and forestry projects on unforested land or land already converted. Clients who are engaged in such industries will manage living natural resources in a sustainable manner, through the application of industry-specific good management practices and available technologies. Where such primary production practices are codified in globally, regionally, or nationally recognized standards, the client will implement sustainable management practices to one or more relevant and credible standards as demonstrated by independent verification or certification.</p> <p><i>Para 27: Credible globally, regionally, or nationally recognized standards for sustainable management of living natural resources are those which (i) are objective and achievable; (ii) are founded on a multi-stakeholder consultative process; (iii) encourage step-wise and continual improvements; and (iv) provide for independent verification or certification through appropriate accredited bodies for such standards.</i></p>	<p>*The client has a land use change study covering 9,127 hectares of the 12,656 hectares belonging to the company. This study analyses the company's areas since 2005 in relation to changes in use related to forest cover and ecosystems to oil palm. The result of the study indicates that there is no direct deforestation relationship for the implementation of the oil palm plantation. Additionally, the current planting plans take into account conservation areas, which include riparian forest protection buffers.</p> <p>*In the remaining 3,529 hectares, no land use changes have been made by the client, as there are no oil palm plantations in these areas and there are no plans to develop new plantations in this polygon.</p> <p>*Although the client has not been certified to international standards, it has been implementing sustainability standards in palm oil production such as ISCC and RSPO (Roundtable on Sustainable Palm Oil), which include sustainability commitments and practices in the following areas:</p> <ol style="list-style-type: none"> <li>1. Biodiversity</li> <li>2. Human Rights</li> <li>3. Labour rights</li> <li>4. Eco-sustainability</li> <li>5. Multi-stakeholder consultation</li> <li>6. Good agricultural practices</li> </ol>	<p>*Finalise the implementation of the RSPO standard and apply for a certification audit by an accredited body. Ensure that this certification maintained every year with action plans to close gaps and progress towards compliance with the standard.</p>	In Progress / Partial Non-Conformance	
PS6-17	IFC PS 6	Sustainable Management of Living Natural Resources	28	<p>Where relevant and credible standard(s) exist, but the client has not yet obtained independent verification or certification to such standard(s), the client will conduct a pre-assessment of its conformity to the applicable standard(s) and take actions to achieve such verification or certification over an appropriate period of time.</p>	<p>*The client has initiated the implementation of the RSPO and ISCC standards, however it has not been certified. The client does not have diagnostics or gap analysis on compliance with the standards carried out by independent third parties. However, it has made significant progress in the execution of social and environmental studies required by the standards and in the development of the Document System.</p>	<p>*Develop a gap analysis of compliance with the two sustainability standards and build action plans to close the gaps with specific activities, timelines, responsible parties and budget.</p>	In Progress / Partial Non-Conformance	
PS6-18	IFC PS 6	Sustainable Management of Living Natural Resources	29	<p>In the absence of a relevant and credible global, regional, or national standard for the particular living natural resource in the country concerned, the client will:</p> <ul style="list-style-type: none"> <li>- Commit to applying good international industry operating principles, management practices, and technologies; and</li> <li>- Actively engage and support the development of a national standard, where relevant, including studies that contribute to the definition and demonstration of sustainable practices.</li> </ul>	<p>*Colombian law has robust regulations related to the management and conservation of natural resources, including specific regulations for mills and plantations in the areas of water, biodiversity, waste, among others. In addition, Colombia has laws prohibiting deforestation and promoting sustainable production for the agricultural sector. The client is part of colombian Palm oil zero deforestation agreement, has environmental and social studies which have been the basis for the planning of plantings, and also has a sustainability policy and a biodiversity protection plan that includes important issues such as:</p> <ol style="list-style-type: none"> <li>1. No deforestation and no conversion of strategic natural areas.</li> <li>2. No use of fire</li> <li>3. No hunting or fishing of wild species</li> <li>4. No clearing or conversion of areas with high conservation values and high carbon stocks.</li> <li>5. Implementation of Good Agricultural Practices</li> </ol> <p>*The client's sustainability policy includes a commitment to comply with 100% of applicable regulations, including laws related to environmental, biodiversity</p>	<p>*Carry out internal and external legal audits to ensure 100% compliance with applicable regulations and, in case of non-compliance, to have detailed action plans.</p>	In Progress / Partial Non-Conformance	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS6-19	IFC PS 6	Supply Chain	30	Where a client is purchasing primary production (especially but not exclusively food and fibre commodities) that is known to be produced in regions where there is a risk of significant conversion of natural and/or critical habitats, systems and verification practices will be adopted as part of the client's ESMS to evaluate its primary suppliers. The systems and verification practices will (i) identify where the supply is coming from and the habitat type of this area; (ii) provide for an ongoing review of the client's primary supply chains; (iii) limit procurement to those suppliers that can demonstrate that they are not contributing to significant conversion of natural and/or critical habitats (this may be demonstrated by delivery of certified product, or progress towards verification or certification under a credible scheme in certain commodities and/or locations); and (iv) where possible, require actions to shift the client's primary supply chain over time to suppliers that can demonstrate that they are not significantly adversely impacting these areas. The ability of the client to fully address these risks will depend upon the client's level of management control or influence over its primary suppliers.	*The client has a third-party supplier that has not shared information related to natural cover and land use changes that could be related to impacts on natural habitats.	*Due diligence process to ensure its third-party supply chain has plans and procedures in place to ensure that it manages the risk of conversion of natural areas and strategic habitats, and request land-use change studies to demonstrate that it has not affected such habitats and/or that it has adopted remediation and compensation strategies for affected areas. *Develop and implement biodiversity care guidelines as a requirement for the purchase of FFB. They may include policies, procedures, technical studies and audits to ensure compliance by third-party suppliers.	Not Started / Total Non-Conformance	
PS7-01	IFC PS 7	General: Avoidance of Adverse Impacts	8	The client will identify, through an environmental and social risks and impacts assessment process, all communities of Indigenous Peoples within the project area of influence who may be affected by the project, as well as the nature and degree of the expected direct and indirect economic, social, cultural (including cultural heritage), and environmental impacts on them.	*No Indigenous Peoples were identified in the area of influence of the project in the client's 2021 ESIA and HCV-HCS assessments. This was supported by an official inquiry to government authorities responsible for Indigenous Peoples matters in Colombia.	*Design and implement a due diligence process to identify the presence of Indigenous Peoples that could be affected by new oil palm developments from third-party suppliers, and the nature and degree of the expected direct and indirect economic, social, cultural (including cultural heritage), and environmental impacts on them.	Almost Complete / Near Full Conformance	
PS7-02	IFC PS 7	General: Avoidance of Adverse Impacts	9	Adverse impacts on Affected Communities of Indigenous Peoples should be avoided where possible. <b>Where alternatives have been explored and adverse impacts are unavoidable, the client will minimize, restore, and/or compensate for these impacts in a culturally appropriate manner commensurate with the nature and scale of such impacts and the vulnerability of the Affected Communities of Indigenous Peoples. The client's proposed actions will be developed with the Informed Consultation and Participation (ICP) of the Affected Communities of Indigenous Peoples and contained in a time-bound plan, such as an Indigenous Peoples Plan, or a broader community development plan with separate components for Indigenous Peoples.</b>	*No adverse impacts on Indigenous Peoples have been identified for the project. *Such impacts may arise with the development of its third-party supply base. As the scope and location of this supply base has not been defined, an assessment of these potential impacts on Indigenous Peoples has not been undertaken. *This requirement may become applicable to the project if Indigenous Peoples could be potentially affected with the development of its third-party supply base.		Not Applicable	
PS7-03	IFC PS 7	General: Participation and Consent	10	The client will undertake an engagement process with the Affected Communities of Indigenous Peoples as required in Performance Standard 1. This engagement process includes stakeholder analysis and engagement planning, disclosure of information, consultation, and participation, in a culturally appropriate manner. In addition, this process will: - Involve Indigenous Peoples' representative bodies and organizations (e.g., councils of elders or village councils), as well as members of the Affected Communities of Indigenous Peoples; and - Provide sufficient time for Indigenous Peoples' decision-making	*This requirement may become applicable to the project if Indigenous Peoples are identified in the area of influence of its third-party supply base.		Not Applicable	
PS7-04	IFC PS 7	General: Participation and Consent	11	Affected Communities of Indigenous Peoples may be particularly vulnerable to the loss of, alienation from or exploitation of their land and access to natural and cultural resources. In recognition of this vulnerability, in addition to the General Requirements of this Performance Standard, the client will obtain the Free, Prior, and Informed Consent (FPIC) of the Affected Communities of Indigenous Peoples in the circumstances described in paragraphs 13-17 of this Performance Standard. FPIC applies to project design, implementation, and expected outcomes related to impacts affecting the communities of Indigenous Peoples. When any of these circumstances apply, the client will engage external experts to assist in the identification of the project risks and	*This requirement may become applicable to the project if Indigenous Peoples are identified in the area of influence of its third-party supply base.		Not Applicable	



GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS7-05	IFC PS 7	Circumstances Requiring FPIC: Impact on Lands and Natural Resources Subject to Traditional Ownership or Under Customary Use	14	If the client proposes to locate a project on, or commercially develop natural resources on lands traditionally owned by, or under the customary use of, Indigenous Peoples, and adverse impacts can be expected, the client will take the following steps: i) Document efforts to avoid and otherwise minimize the area of land proposed for the project.		* Develop and implement a due diligence system to prevent engaging with potential third-party suppliers established on lands	Not Applicable	
PS7-06	IFC PS 7	Circumstances Requiring FPIC: Impact on Lands and Natural Resources Subject to Traditional Ownership or Under Customary Use	14	If the client proposes to locate a project on, or commercially develop natural resources on lands traditionally owned by, or under the customary use of, Indigenous Peoples, and adverse impacts can be expected, the client will take the following steps: ii) Document efforts to avoid and otherwise minimize impacts on natural resources and natural areas of importance to Indigenous People.	<i>*This requirement may become applicable to the project if Indigenous Peoples are identified in the area of influence of its third-party supply base.</i>		Not Applicable	
PS7-07	IFC PS 7	Circumstances Requiring FPIC: Impact on Lands and Natural Resources Subject to Traditional Ownership or Under Customary Use	14	If the client proposes to locate a project on, or commercially develop natural resources on lands traditionally owned by, or under the customary use of, Indigenous Peoples, and adverse impacts can be expected, the client will take the following steps: iii) Identify and review all property interests and traditional resource uses prior to purchasing or leasing land.	<i>*This requirement may become applicable to the project if Indigenous Peoples are identified in the area of influence of its third-party supply base.</i>		Not Applicable	
PS7-08	IFC PS 7	Circumstances Requiring FPIC: Impact on Lands and Natural Resources Subject to Traditional Ownership or Under Customary Use	14	If the client proposes to locate a project on, or commercially develop natural resources on lands traditionally owned by, or under the customary use of, Indigenous Peoples, and adverse impacts can be expected, the client will take the following steps: iv) Assess and document the Affected Communities of Indigenous Peoples' resource use without prejudicing any Indigenous Peoples' land claim. The assessment of land and natural resource use should be gender inclusive and specifically consider women's role in the management and use of these resources.	<i>*This requirement may become applicable to the project if Indigenous Peoples could be potentially affected with the development of its third-party supply base.</i>		Not Applicable	
PS7-09	IFC PS 7	Circumstances Requiring FPIC: Impact on Lands and Natural Resources Subject to Traditional Ownership or Under Customary Use	14	If the client proposes to locate a project on, or commercially develop natural resources on lands traditionally owned by, or under the customary use of, Indigenous Peoples, and adverse impacts can be expected, the client will take the following steps: v) Ensure that Affected Communities of Indigenous Peoples are informed of their land rights under national law, including any national law recognizing customary use rights.	<i>*This requirement may become applicable to the project if Indigenous Peoples could be potentially affected with the development of its third-party supply base.</i>		Not Applicable	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS7-10	IFC PS 7	Circumstances Requiring FPIC: Impact on Lands and Natural Resources Subject to Traditional Ownership or Under Customary Use	14	<p>If the client proposes to locate a project on, or commercially develop natural resources on lands traditionally owned by, or under the customary use of, Indigenous Peoples, and adverse impacts can be expected, the client will take the following steps:</p> <p>vi) Offer Affected Communities of Indigenous Peoples compensation and due process in the case of commercial development of their land and natural resources, together with culturally appropriate sustainable development opportunities, including:</p> <ul style="list-style-type: none"> <li>- Providing land-based compensation or compensation-in-kind in lieu of cash compensation where feasible.</li> <li>- Ensuring continued access to natural resources, identifying the equivalent replacement resources, or, as a last option, providing compensation and identifying alternative livelihoods if project development results in the loss of access to and the loss of natural resources independent of project land acquisition.</li> <li>- Ensuring fair and equitable sharing of benefits associated with project usage of the resources where the client intends to utilize natural resources that are central to the identity and livelihood of Affected Communities of Indigenous People and their usage thereof exacerbates livelihood risk.</li> <li>- Providing Affected Communities of Indigenous Peoples with access,</li> </ul>			Not Applicable	
PS7-11	IFC PS 7	Circumstances Requiring FPIC: Relocation of Indigenous Peoples from Lands and Natural Resources Subject to Traditional Ownership or Under Customary Use	15	<p>The client will consider feasible alternative project designs to avoid the relocation of Indigenous Peoples from communally held lands and natural resources subject to traditional ownership or under customary use. If such relocation is unavoidable the client will not proceed with the project unless FPIC has been obtained as described above. Any relocation of Indigenous Peoples will be consistent with the requirements of Performance Standard 5. Where feasible, the relocated Indigenous Peoples should be able to return to their traditional or customary lands, should the cause of their relocation cease to exist.</p>			Not Applicable	
PS7-12	IFC PS 7	Circumstances Requiring FPIC: Critical Cultural Heritage	16	<p>Where a project may significantly impact on critical cultural heritage that is essential to the identity and/or cultural, ceremonial, or spiritual aspects of Indigenous Peoples lives, priority will be given to the avoidance of such impacts. Where significant project impacts on critical cultural heritage are unavoidable, the client will obtain the FPIC of the Affected Communities of Indigenous Peoples.</p>	<p><i>*This requirement may become applicable to the project if Indigenous Peoples could be potentially affected with the development of its third-party supply base.</i></p>		Not Applicable	
PS7-13	IFC PS 7	Circumstances Requiring FPIC: Critical Cultural Heritage	17	<p>Where a project proposes to use the cultural heritage including knowledge, innovations, or practices of Indigenous Peoples for commercial purposes, the client will inform the Affected Communities of Indigenous Peoples of (i) their rights under national law; (ii) the scope and nature of the proposed commercial development; (iii) the potential consequences of such development; and (iv) obtain their FPIC. The client will also ensure fair and equitable sharing of benefits from commercialization of such knowledge, innovation, or practice, consistent</p>			Not Applicable	
PS7-14	IFC PS 7	Mitigation and Development Benefits	18	<p>The client and the Affected Communities of Indigenous Peoples will identify mitigation measures in alignment with the mitigation hierarchy described in Performance Standard 1 as well as opportunities for culturally appropriate and sustainable development benefits. The client will ensure the timely and equitable delivery of agreed measures to the Affected Communities of Indigenous Peoples.</p>	<p><i>*This requirement may become applicable to the project if Indigenous Peoples could be potentially affected with the development of its third-party supply base.</i></p>		Not Applicable	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS7-15	IFC PS 7	Mitigation and Development Benefits	19	The determination, delivery, and distribution of compensation and other benefit sharing measures to the Affected Communities of Indigenous Peoples will take account of the laws, institutions, and customs of these communities as well as their level of interaction with mainstream society. Eligibility for compensation can either be individually or collectively-based, or be a combination of both. Where compensation occurs on a collective basis, mechanisms that promote the effective delivery and distribution of compensation to all eligible members of the group will be defined and			Not Applicable	
PS7-16	IFC PS 7	Mitigation and Development Benefits	20	Various factors including, but not limited to, the nature of the project, the project context and the vulnerability of the Affected Communities of Indigenous Peoples will determine how these communities should benefit from the project. Identified opportunities should aim to address the goals and preferences of the Indigenous Peoples including improving their standard of living and livelihoods in a culturally appropriate manner, and to foster the long-term sustainability of the natural resources on which	<i>*This requirement may become applicable to the project if Indigenous Peoples could be potentially affected with the development of its third-party supply base.</i>		Not Applicable	
PS7-17	IFC PS 7	Private Sector Responsibilities Where Government is Responsible for Managing Indigenous Peoples Issues	21	Where the government has a defined role in the management of Indigenous Peoples issues in relation to the project, the client will collaborate with the responsible government agency, to the extent feasible and permitted by the agency, to achieve outcomes that are consistent with the objectives of this Performance Standard. In addition, where government capacity is limited, the client will play an active role during planning, implementation, and monitoring of activities to the			Not Applicable	
PS7-18	IFC PS 7	Private Sector Responsibilities Where Government is Responsible for Managing Indigenous Peoples Issues	22	The client will prepare a plan that, together with the documents prepared by the responsible government agency, will address the relevant requirements of this Performance Standard. The client may need to include (i) the plan, implementation, and documentation of the process of ICP and engagement and FPIC where relevant; (ii) a description of the government-provided entitlements of affected Indigenous Peoples; (iii) the measures proposed to bridge any gaps between such entitlements, and the requirements of this Performance Standard; and (iv) the financial and implementation responsibilities of the government agency and/or the			Not Applicable	
PS8-01	IFC PS 8	Protection of Cultural Heritage in Project Design and Execution	6	In addition to complying with applicable law on the protection of cultural heritage, including national law implementing the host country's obligations under the Convention Concerning the Protection of the World Cultural and Natural Heritage, the client will identify and protect cultural heritage by ensuring that internationally recognized practices for the protection, field-based study, and documentation of cultural heritage are implemented.	<i>*The client's 2021 HCV assessment included the identification of cultural heritage in the area of influence of the project, more specifically under the HCV 6 - Cultural Values: "Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or indigenous peoples, identified through engagement with these local communities or indigenous peoples". No conservation values were identified under this category. *Cultural heritage values and sites might be found in the area of influence of potential third-party suppliers. Since these areas have not been fully identified,</i>	<i>*Design and implement a due diligence process to identify the presence of cultural heritage values/sites that could be affected by new oil palm developments from third-party suppliers</i>	Almost Complete / Near Full Conformance	
PS8-02	IFC PS 8	Protection of Cultural Heritage in Project Design and Execution	7	Where the risk and identification process determines that there is a chance of impacts to cultural heritage, the client will retain competent professionals to assist in the identification and protection of cultural heritage. The removal of nonreplicable cultural heritage is subject to the additional requirements of paragraph 10 below. In the case of critical cultural heritage, the requirements of paragraphs 13-15 will apply.	<i>*This requirement may become applicable to the project if cultural values/sites are identified in the area of influence of the project's third-party supply base.</i>		Not Applicable	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS8-03	IFC PS 8	Protection of Cultural Heritage in Project Design and Execution: Chance Finds Procedures	8	The client is responsible for siting and designing a project to avoid significant adverse impacts to cultural heritage. The environmental and social risks and impacts identification process should determine whether the proposed location of a project is in areas where cultural heritage is expected to be found, either during construction or operations. In such cases, as part of the client's ESMS, the client will develop provisions for managing chance finds through a chance find procedure which will be applied in the event that cultural heritage is subsequently discovered. The client will not disturb any chance find further until an assessment by competent professionals is made and actions consistent with the requirements of this Performance Standard are identified.			Not Applicable	
PS8-04	IFC PS 8	Protection of Cultural Heritage in Project Design and Execution: Consultation	9	Where a project may affect cultural heritage, the client will consult with Affected Communities within the host country who use, or have used within living memory, the cultural heritage for long-standing cultural purposes. The client will consult with the Affected Communities to identify cultural heritage of importance, and to incorporate into the client's decision-making process the views of the Affected Communities on such cultural heritage. Consultation will also involve the relevant national or local regulatory agencies that are entrusted with the protection of cultural heritage.	<i>*This requirement may become applicable to the project if cultural values/sites are identified in the area of influence of the project's third-party supply base.</i>		Not Applicable	
PS8-05	IFC PS 8	Protection of Cultural Heritage in Project Design and Execution: Community Access	10	Where the client's project site contains cultural heritage or prevents access to previously accessible cultural heritage sites being used by, or that have been used by, Affected Communities within living memory for long-standing cultural purposes, the client will, based on consultations under paragraph 9, allow continued access to the cultural site or will provide an alternative access route, subject to overriding health, safety, and security considerations.	<i>*This requirement may become applicable to the project if cultural values/sites are identified in the area of influence of the project's third-party supply base.</i>		Not Applicable	
PS8-06	IFC PS 8	Protection of Cultural Heritage in Project Design and Execution: Removal of Replicable Cultural Heritage	11	Where the client has encountered tangible cultural heritage that is replicable and not critical, the client will apply mitigation measures that favour avoidance. Where avoidance is not feasible, the client will apply a mitigation hierarchy as follows: - Minimize adverse impacts and implement restoration measures, in situ, that ensure maintenance of the value and functionality of the cultural heritage, including maintaining or restoring any ecosystem processes needed to support it; - Where restoration in situ is not possible, restore the functionality of the cultural heritage, in a different location, including the ecosystem processes needed to support it; - The permanent removal of historical and archaeological artefacts and structures is carried out according to the principles of paragraphs 6 and 7 above; and - Only where minimization of adverse impacts and restoration to ensure maintenance of the value and functionality of the cultural heritage are demonstrably not feasible, and where the Affected Communities are using the tangible cultural heritage for long-standing cultural purposes, <del>compensate for loss of that tangible cultural heritage</del>	<i>*This requirement may become applicable to the project if cultural values/sites are identified in the area of influence of the project's third-party supply base.</i>		Not Applicable	
PS8-07	IFC PS 8	Protection of Cultural Heritage in Project Design and Execution: Removal of Non-Replicable Cultural Heritage	12	Most cultural heritage is best protected by preservation in its place, since removal is likely to result in irreparable damage or destruction of the cultural heritage. The client will not remove any nonreplicable cultural heritage, unless all of the following conditions are met: - There are no technically or financially feasible alternatives to removal; - The overall benefits of the project conclusively outweigh the anticipated cultural heritage loss from removal; and - Any removal of cultural heritage is conducted using the best available technique.	<i>*This requirement may become applicable to the project if cultural values/sites are identified in the area of influence of the project's third-party supply base.</i>		Not Applicable	

GA Ref.	Standard	Section and Paragraph	Para	Requirement	Conformance Baseline	Recommended Action	Assessment Baseline	Score Baseline
PS8-08	IFC PS 8	Protection of Cultural Heritage in Project Design and Execution: Critical Cultural Heritage	14	<p>The client should not remove, significantly alter, or damage critical cultural heritage. In exceptional circumstances when impacts on critical cultural heritage are unavoidable, the client will use a process of Informed Consultation and Participation (ICP) of the Affected Communities as described in Performance Standard 1 and which uses a good faith negotiation process that results in a documented outcome. The client will retain external experts to assist in the assessment and protection of critical cultural heritage.</p> <p><i>Para 13: Critical cultural heritage consists of one or both of the following types of cultural heritage: (i) the internationally recognized heritage of communities who use, or have used within living memory the cultural heritage for long-standing cultural purposes; or (ii) legally protected cultural heritage areas, including those proposed by host governments for such designation.</i></p>	*No critical cultural heritage (of the two types mentioned in the requirement) are found in the project's area of influence.		Not Applicable	
PS8-09	IFC PS 8	Protection of Cultural Heritage in Project Design and Execution: Critical Cultural Heritage	15	<p>Legally protected cultural heritage areas are important for the protection and conservation of cultural heritage, and additional measures are needed for any projects that would be permitted under the applicable national law in these areas. In circumstances where a proposed project is located within a legally protected area or a legally defined buffer zone, the client, in addition to the requirements for critical cultural heritage cited in paragraph 14 above, will meet the following requirements:</p> <ul style="list-style-type: none"> <li>- Comply with defined national or local cultural heritage regulations or the protected area management plans;</li> <li>- Consult the protected area sponsors and managers, local communities and other key stakeholders on the proposed project; and</li> <li>- Implement additional programs, as appropriate, to promote and enhance the conservation aims of the protected area.</li> </ul>	*No legally protected cultural heritage areas are located within the current area of influence of the project. There are five archaeological sites registered in Vichada department, but very distant to the project, even considering potential locations of its third-party supply base.		Not Applicable	
PS8-10	IFC PS 8	Protection of Cultural Heritage in Project Design and Execution: Critical Cultural Heritage	16	<p>Where a project proposes to use the cultural heritage, including knowledge, innovations, or practices of local communities for commercial purposes, the client will inform these communities of:</p> <ul style="list-style-type: none"> <li>(i) their rights under national law;</li> <li>(ii) the scope and nature of the proposed commercial development; and</li> <li>(iii) the potential consequences of such development.</li> </ul> <p>The client will not proceed with such commercialization unless it:</p> <ul style="list-style-type: none"> <li>(i) enters into a process of ICP as described in Performance Standard 1 and which uses a good faith negotiation process that results in a documented outcome and</li> <li>(ii) provides for fair and equitable sharing of benefits from commercialization of such knowledge, innovation, or practice, consistent with their customs and traditions.</li> </ul>			Not Applicable	