



1. Objective

Guarantee the effectiveness of compliance with the RSPO supply chain requirements and compliance for the granting, denial, suspension, change of scope or revocation of certificates for the RSPO standard of KIWA COLOMBIA SAS

2. Area of application.

This document explains the certification system and the procedure for obtaining and maintaining RSPO supply chain certification. It also details the obligations and rights of the certification body and of the clients applying for certification.

3. Responsible:

3.1 Implementation:

Certified clients are responsible for knowing and applying this document at the level of certified operations. Kiwa is required to deliver this regulation to all holders in the RSPO certification system. KIWA officials involved in the evaluation and certification process are responsible for its application.

3.2 Content and update:

The Quality Management and Coordination are in charge of the content and updating of this document.

4. Introduction:

The certification of a sustainable palm oil and/or its derivatives is the process by which an accredited and approved third party ensures that it complies with the requirements that regulate its production, obtaining, processing and commercialization. Certification for sustainable palm oil and/or its derivatives, according to the scope, may include evaluation of raw material production systems, evaluation of other processing units for crude palm oil, palm kernel oil, and/or its derivatives and the monitoring of the commercial process through supervision and control.

4.1 Application of RSPO Supply Chain Certification (SCC):

Downstream processors or users of RSPO certified sustainable oil palm products may declare the use of (or endorsement of) RSPO certified oil palm products provided they adhere to Supply Chain Certification Schemes of the RSPO, and this is verified independently by an accredited certifying body (In this case KIWA COLOMBIA SAS).

4.2 Certification Unit in SCC.

All operators taking legal ownership and physically handling (including receiving into storage tanks) RSPO certified oil palm products must be RSPO supply chain certified. This requirement applies to the manufacturer of the final product.

4.3 Scope of RSPO supply chain certification:

4.3.1 Multisite Certification :

The different operations included in the multi-site certification will be grouped into subgroups. The main subgroups will operate under a common management system and can be classified as follows:

1. Refining and mixing
2. Palm kernel crushing plants
3. Storage and distribution
4. Processing (includes secondary processing after refining)
5. Production (definitive manufacture of the final product).

multi-site certification is detailed in the 2020 supply chain certification standard document.



4.3.2 Group Certification:

The group will be comprised of members who have formally agreed to join the group and have demonstrated compliance with the requirements of this Group Certification Scheme and group rules. Membership in a group is voluntary. Microuser can be a part of a group's membership.

The information for the group certification evaluation is detailed in the 2020 supply chain certification standard document.

4.3.3 REGISTRATION AND CLAIM Certification (BOOK & CLAIM) (BC):

Registration and Claim audits (Book & Claim) consisting of audits for the purchase and sale of sustainability credits in the RSPO standard.

The information for the evaluation of the BC certification is detailed in the standard document of certification for the supply chain 2020.

4.3.4 Certification of independent units of SCC.

It consists of the certification of independent units that buy, process and/or sell products made with raw materials derived from certified palm oil or palm kernel.

4.3.5. Traceability models that customers can apply:

Preserved identity (IP): It consists in the fact that the raw materials used in the elaboration of the product can be traced to a single extraction plant.

Segregated (SG): It consists in the fact that the raw materials used in the elaboration of the product can be traced to two or more extraction plants.

Mass Balance (MB): It consists of the fact that the raw materials used in the elaboration of the product have a mixture of the product physically or administratively.

Note: Regardless of the scope that the client applies, they must in all cases select a traceability model and implement the general requirements of the V.2020 standard.

5. Types of audits in SCC:

5.1 Grant audit: It consists of the initial evaluation of the SCC V.2020 standard, if the client is in compliance with the standard, a certificate is issued with a validity of five years.

5.2 Surveillance audit(s): They consist of evaluations after the granting of a certificate of compliance, where the implementation and proper functioning of the RSPO SCC management system is evaluated.

5.3 Recertification audit: In the fifth year of validity of the certificate, a complete evaluation of the RSPO SCC standard is carried out, with the aim of issuing a certification decision with a validity of another five years.

6. Closure of non-conformities in SCC:

In the RSPO supply chain certification, all non-conformities are considered major and their closure deadlines are indicated in the following image:

| audit type | Type of nonconformities |
|------------|-------------------------|
|------------|-------------------------|

| | |
|-----------------|--|
| Initial | Older : There is a maximum term of three months after the initial certification audit, in case of exceeding this term. An audit will have to be carried out again. |
| EAS | Older : There is a maximum period of one month from the closing meeting, in case this period is exceeded. A suspension of certification and PalmTrace will be required . If the client fails to close the nonconformities within a period of three months, the certificate will be revoked. |
| recertification | Seniors: Same management described above. |

7. Certification decisions in the supply chain scope:

The modification of the scope of the certification occurs when, at the level of the certified organization, changes occur in the company name, ownership, representation or structure of the organization and that said changes directly affect the legal responsibility of compliance with what is indicated in this Regulation.

Also when there are changes of address of the sites covered by the certification. In addition, by expansion or reduction of cultivation areas, number of products, number of producers, volume of production. Likewise, when there are changes in the lines of production, processing and marketing.

The certification holder must inform KIWA immediately, changes are anticipated. Modifications made without informing KIWA will lose coverage and the certification will be suspended until the changes are evaluated.

The changes that require auditing, review and certification are as follows:

- Address of the sites covered by the certification
- Expansion or reduction of cultivation areas
- Production, processing and marketing lines
- Number of products, number of producers, production volumes

As a result of this, formal documents will be issued to expand or reduce the scope:

- Certificate
- Communication to the RSPO Secretariat

Note: For more information refer to

SCC V.2020 certification systems.
2020 supply chain certification standard.

7.1 Suspension of certification

The suspension of certification is a sanction that occurs when irregularities are detected during the audit process or certification maintenance activities.
The most common irregularities are related to non-conformities greater than the requirements of the SCC scope, and with situations such as:



- Denial of access to information or places to be audited by KIWA.
- Breach of contract
- Giving the KIWA certification body a bad reputation, or giving wrong information.
- Fraudulent or misleading use of the RSPO certificate.
- Not reporting on time about the change in the scope of the RSPO.
- Not running a surveillance audit is not carried out within 12 months.
- Result of the Annual Follow-up Evaluations associated with the failure to close major non-conformities within the established deadlines.
- Result of unannounced audits related to the management of complaints issued by customers of RSPO certified products or interested parties.
- Where there is objective evidence that a demonstrable breakdown has occurred in the supply chain caused by acts or omissions of the certified client, and that oil palm products have been, or are about to be shipped, falsely identified as certified product RSPO, immediate subsequent action will need to be taken by the CB, and RSPO supply chain certification will be suspended until such time as the situation has been addressed. It is a requirement that KIWA informs the RSPO within 24 hours of the decision to suspend certification.

KIWA will communicate the necessary compliance deadlines, the same day the audit closes, to end the suspension and reinstate the certification in the certification decision letter which is signed by the Manager. The monitoring of compliance with said corrective actions will be in charge of the KIWA operations area

In the event that the operator presents evidence to resolve the suspension, KIWA will manage it through the following stages: audit (if applicable), review and certification. In the event that said evidence is satisfactory, KIWA will re-establish the certification.

The client can accept the decision or initiate the appeal process if they do not agree with it. During the suspension, the holder will not be able to use the KIWA Name and Seal, will not be able to commercialize products under the scope of the certification and KIWA will communicate this decision to the RSPO Secretariat. If necessary, an audit visit will be carried out to demonstrate compliance and thus lift the sanction.

Note: For more information refer to

SCC V.2020 certification systems.
2020 supply chain certification standard.

7.2 Revocation and Withdrawal of Certification

to. The annulment or revocation of the certification is carried out for the holders of the RSPO Certification Program when it can be verified that the holder of the certification presents crops for illicit use, fraud or deceit is verified in the certificate, does not provide sufficient evidence or does not can carry out the corrective actions that have motivated a suspension of the certificate. Likewise, the withdrawal of the certificate can be presented, as a result of an EAS.

b. In the cases in which the holder does not make a timely renewal of the certification - Loss of validity of the certificate - or does not accept the completion of the EAS, the administrative process of contract settlement will be carried out and the RSPO Secretariat will be informed.

c. In the case of literal a), the Operations Coordinator will notify the RSPO Secretariat. In the case of literal b), the Commercial Area will send the file directly to the administrative area so that it can proceed with the settlement of the Certification Contract.



d. In both cases, the decision to revoke the certificate and/or liquidate the contract will be communicated in writing to the certificate holder within 3 (three) business days. In this, the causes of the decision will be addressed, the removal of the KIWA Name and Seal will be required. KIWA will proceed to liquidate the Certification Contract and inform the RSPO Secretariat of this fact.

7.3 Denial of certification

It is a decision that is presented when KIWA carries out the audit, evaluation and certification process and in which it is concluded that the client still presents major non-conformities that prevent a positive certification decision. This determination will be communicated through the certification decision letter within three (3) business days of making the decision.

A negative decision can be reassessed if the client expresses his willingness to close the major nonconformities that have led to the denial. It will be necessary to apply the audit, evaluation-certification process again and the result will be communicated to the RSPO.

7.4 Change of scope

The change of scope normally obeys a request by the client and is related to modifications in cultivation areas, process lines, volumes of certified product, certified products, etc.

The aforementioned certification decisions will be reflected in the following certification documents (Certification decision letter, certificate). In addition, they will be communicated to the RSPO Secretariat.

8. RIGHTS AND OBLIGATIONS OF CERTIFICATION HOLDERS

8.1 Obligations of certification holders

to. The holder of the RSPO Certification is the natural or legal person who signs the certification contract, who is responsible for compliance with the principles and criteria of the field of certification for sustainable palm oil and/or its derivatives.

b. The holder of the certification is responsible for declaring in a timely, truthful, current and complete manner the sites of operation, the activities, the areas, the products, to be included in the scope and scope of the certification.

c. The certification holder must comply with everything in these regulations, in the RSPO Supply Chain System (SCC) standard, in the RSPO rules for communications and grievances and in all related rules and procedures issued by the RSPO. It is also responsible for compliance with what refers to the payment of the costs of providing the service agreed in the certification contract.

d. The holder of the certification must not modify the content or the structure of the formats. Data related to products, production volumes that are outside the information provided in accordance with this list will not be taken into account for carrying out the audit visit and will not be included in the corresponding certificate. Said documentation will be reviewed by the KIWA Operations Coordination. If the company does not send the complete information and in the established time to the KIWA office, the visit will have to be postponed. It should be noted that, in this case, any economic or time loss in the Certification Program will be the full responsibility of the client.

and. The holders of the certification will have the obligation to deliver the technical documentation (System Plan and annexes) on the dates established by the operations coordination



F. RSPO certification holders agree to receive an audit from KIWA at any time, provide the relevant information and allow authorized KIWA personnel unrestricted access to the plantations as well as other facilities involved.

g. The holder of the certification must adopt the necessary measures to correct the possible deficiencies identified by KIWA in each one of the activities foreseen in the certification process.

h. The holder of the certification must carry out the corresponding corrections and corrective actions.

Yo. The certification holder must implement the changes communicated by KIWA regarding documents, procedures and requirements of the certification scheme.

j. RSPO certification holders are responsible for immediately notifying any change in the product, change in the location of the production unit, or in its production method, due to expansion or reduction in cultivation areas, expansion or reduction of products, expansion or reduction of process lines, inclusion or exclusion of members within the group of producers, or changes in the possession, structure or direction of the holder of the certification or any event that modifies the conditions of the scope and scope of the certification, or important changes in the quality management system, for which KIWA must carry out an audit when applicable and issue a new certificate.

k. Certification holders, upon KIWA's request, will authorize attendance at audits or controls by auditors or training experts, or authorities as required.

he. In case of suspension, revocation or termination of the certification, the certificate holder will stop using all advertising material that contains any reference to the scope of the certification.

m. In case the certification holders supply copies of the certification documents to others, they undertake to reproduce them in their entirety.

no. RSPO certification holders undertake to make good use of the KIWA Name and Seal, when applicable, and not to provide misleading information about the scope of the certification to which they are applying.

either. Certification holders are obliged to make good use of all official KIWA documents derived from audit and certification activities. No certificate, audit report, certificate review copy or part thereof may be used in a misleading manner.

p. When referring to your certification in communication media such as brochures, leaflets and other publicity, you must comply with what is described in the Regulations for the use of the KIWA Name and Seal, the information available must faithfully correspond to what is communicated by KIWA.

Q. Certification holders must keep a record of all complaints, this record will be available to the KIWA auditor, as well as the actions taken regarding the complaints. The effectiveness of such actions will be evaluated during the audit.

r. In the event that KIWA considers it necessary, it may make changes to the initially agreed audit days, thus modifying the audit plan, examples of some circumstances: changes in logistics, external factors such as weather, public order situations, etc. In these cases, the client must assume all the expenses incurred.

8.2 Rights of certification holders and/or applicants

to. The RSPO certification holder has the right to arrange audit visits with KIWA.



b. The RSPO certification holder has the right to be informed in advance of attendance at audits or controls by auditors or training experts, evaluators or authorities as required.

c. The RSPO certification holder has the right to have KIWA guarantee the maintenance of technical competence of all personnel involved in the certification process.

d. KIWA guarantees the certification holder that it will assess the risks to impartiality and take action to mitigate them. As a result of this, KIWA will guarantee the certification holder that the personnel involved in the certification process will act impartially.

and. Certification applicants and holders have the right to have KIWA make the results of the control process exclusively available to them, guaranteeing the confidentiality of the information obtained in the course of certification activities at all levels of the organization, including regarding technical and commercial aspects, details of the products and processes, evaluation reports and any associated documentation. No confidential information will be transmitted to third parties without the written authorization of the certification holder.

F. By signing the certification contract, the holder approves the delivery of information to the RSPO. In case of additional requirements to those indicated there, the holders of the certification have the right to be informed in advance.

g. By signing the certification contract, the holder approves the delivery of information to the RSPO accreditation body (ASI) as long as this information corresponds to the scope of the certification.

h. In the event of requirements from public and control entities, in addition to those indicated in subparagraphs f) and g) of this numeral, the owner has the right to be previously informed.

Yo. When KIWA is required, by law or authorized by contractual provisions, to disclose confidential information, the client or person involved must be notified of the information provided unless prohibited by law.

j. The applicant or certification holder has the right to have information relating to them obtained from sources other than the applicant or holder themselves (for example, from a complaint or from regulatory authorities), be treated as confidential information.

k. Anyone has the right to make complaints or appeals related to the RSPO Certification process, and must follow the procedures established in document C.04.02_P-ALL_CO Complaints and Appeals Procedure.

he. The certification holder has the right to be informed in advance about subcontracting activities in order to provide them with the opportunity to object to them.

9. PENALTIES IN CASE OF IMPROPER USE OF THE CERTIFICATE OF CONFORMITY, LICENSE OR MARK OF CONFORMITY

KIWA will assess the severity of the non-compliance regarding the use of the certificate, licenses and mark of conformity and will determine if it is classified as a major or minor non-conformity. In the first case, the need to suspend the certificate will be evaluated. In the second case, the closure will be verified at the next EAS.

10. CONTROL MECHANISMS TO ENSURE THE PROPER USE OF THE CERTIFICATE OF CONFORMITY, LICENSES AND MARK OF CONFORMITY



KIWA grants written certification as a guarantee that the products and their production systems conform to the principles, standards and requirements of the applicable Regulations.

The control of the use of the certification, license and mark of conformity occurs in several stages:

10.1 Prior to the certification evaluation: the operator will sign the document G.02.03_F-65_CO_Contract local schemes, in which it agrees to use the certificate of conformity, licenses and mark of conformity in accordance with the provisions of these regulations.

10.2 During the certification evaluation and the annual follow-up:

10.2.1 Audit: The KIWA auditor verifies the correct use of the certificate, if applicable. It will be confirmed that what is indicated in the scope and scope of the certification is fulfilled. For this, it will verify information such as the following: activities, areas, products, names of producers (in the case of group certification), volumes produced, processed and marketed, as well as areas with potential social and environmental risks. It is verified that the client is approved to use the RSPO checkmark . If the auditor establishes that there are non-conformities, he will leave evidence in the audit report.

10.2.2 Certification: The Certifier will review the comments in the audit report regarding the use of the certificate, license and mark of conformity and accordingly issue a certification decision which will be notified to the RSPO Secretariat.

10.3 During the validity of the certification

10.3.1 In case of changes in the scope and/or scope of the certification: the certified operator is responsible for previously notifying any change in the product or in its mixture percentage, due to expansion or reduction in the areas of cultivation, expansion or Reduction of products, expansion or reduction of process lines, inclusion or exclusion of members within the producer group, or changes in ownership, legal representation, company name, or address of operations, domicile and/or residence of the operator, or any event that modifies the conditions of the scope and scope of the certification. Depending on the nature of the change, KIWA will assess the need for a reassessment visit and issue a new certificate.

10.3.2 KIWA internal administrative process: The KIWA Commercial Area prepares an annual schedule for monitoring the validity of certificates, so that four (4) months before the anniversary date of the certification, it communicates in writing with the holder to inform you about this situation and also about the procedure and schedule for the new evaluation cycle.

10.4 In case of certificate revocation

In case of revocation of the certificate, the holder agrees not to use the certificate, in compliance with what is indicated in the certification contract number 8. KIWA will notify the RSPO secretariat regarding the revocation decision.

11. APPEALS AND COMPLAINTS

Any person may file a complaint or appeal with KIWA against the audit or certification process according to the scope of certification, by filling out the code format C.04.01_F-65_CO Customer complaint form. KIWA will evaluate the causes and propose the implementation of corrective actions within a period not exceeding fifteen (15) calendar days from the presentation of the complaint or appeal and will inform the interested party about the result of the treatment.



12. REGISTRATION AND DISPOSAL OF COMPLAINTS FROM CLIENTS OF KIWA CERTIFICATION HOLDERS

All active clients of the RSPO Certification Program must have a documented Procedure for suggestions, complaints and claims from clients of their certified products, which will be verified by the audit team.

13. INTRODUCTION OF NEW VERSIONS OF DOCUMENTS, REGULATIONS AND CERTIFICATION SCHEMES

Initially, KIWA staff will be informed regarding the introduction of new versions of documents, regulations or changes in the requirements of the certification scheme. Subsequently, KIWA will communicate to the active holders of the Certification Program, about the precise form and the effective date of making the changes that affect the certification procedures.

KIWA Management will determine a deadline for product certification program staff to remove and replace obsolete documents and for producers to start implementing the new version of the document.

14. INTRODUCTION OF NEW VERSIONS OF RSPO DOCUMENTS OR CHANGES TO KIWA ACCREDITATION REQUIREMENTS.

KIWA Management will determine a period of six (6) calendar months or the time estimated by the new regulations or the new requirement for old users of the RSPO certification program to finish implementing the new version.

KIWA will inform the members of the Committee of Interested Parties (CPI) of the Certification Program for RSPO. The objective will be to consider the CPI about the changes to get their opinion. KIWA, could hold an information session for users if necessary and disclosure of the changes in the regulations with respect to the previous one, later a copy of the new version will be sent by magnetic means.

In the case of KIWA customers, you can report changes to the regulations by two means:

Commercial area reports on the renewal process/annual follow-up evaluation.
Operations area informs during the validity of the certification.

In the email, the respective area will indicate the entry into execution of the new version and will attach the reference document.