



VOLUNTARY SUSTAINABILITY STANDARDS OVERVIEW

(RSPO - ISCC - APSCO - LKSG)

October 2022

ROUNDTABLE ON SUSTAINABLE PALM OIL (RSPO) STANDARD

Rspos is a not-for-profit that unites stakeholders from the 7 sectors of the palm oil industry: oil palm producers, processors or traders, consumer goods manufacturers, retailers, banks/investors, and environmental and social non-governmental organisations (NGOs), to develop and implement global standards for sustainable palm oil. Formally established in April, 2004 with general secretariat in Kuala Lumpur.

RSPO is the most influential certification standard in the oil palm industry.

INTERNATIONAL SUSTAINABILITY AND CARBON CERTIFICATION (ISCC) STANDARD

ISCC is an independent multi-stakeholder organization responsible for the development, surveillance, revision and continuous improvement of the ISCC certification system. The ISCC certification system covers all sustainable feedstocks. With currently over 4,000 valid certificates in more than 100 countries, ISCC is among the world's largest certification systems. It has been developed through an open multi-stakeholder process and is governed by an association with more than 130 members, including research institutes and NGO's. As a no-deforestation standard with a strong commitment to protect forests, high-carbon stock lands and biodiversity, ISCC strives for a world where biomass and other raw materials are produced in an environmentally, socially and economically sustainable manner.

APSCO

Colombia's Sustainable Palm Oil Protocol and Colombia's Sustainable Palm Oil Corporation (APSCO) were established on 3 December, 2021, sponsored by The National Federation of Oil Palm Growers of Colombia (FEDEPALMA). This protocol is aimed at boosting multiple public and private actors' participation who are part of the palm oil chain supply, and at giving them institutional support. What is more, it looks for positioning the palm oil agroindustry as a state-of-the-art sector in terms of climate change challenges and in terms of the Sustainable Development Goals (SDGs).

EUROPEAN REGULATION AND DUE DILIGENCE (LKSG)

On 23 February 2022, the Commission adopted a proposal for a directive on due diligence in corporate sustainability. The directive is aimed at promoting responsible and sustainable corporate behaviour and at embedding human rights and environmental considerations in companies' corporate operations and government. New regulations will guarantee that companies address the negative impact of their actions even within their value chains both in and out of Europe.

Up to date, four countries that are part of the European Union (EU) have decreed due diligence laws for supply chains that respect human rights and the environment, mainly.

- Germany: Due diligence (LKSG).
- The Netherlands: Netherlands Child Labor Due Diligence Act
- France: Corporate Duty of Vigilance Law
- The United Kingdom: UK Modern Slavery Statement

In Germany's particular case, the law was approved on June 11 2021 -The German Supply Chain Due Diligence Act (LkSG)- in German: Lieferkettensorgfaltspflichtengesetz, shortened as LkSG. From January 1 2023, this law will be mandatory and it will apply to all companies with a registered office, headquarters or a branch office in Germany and with at least 3,000 employees working in Germany, which also includes all personnel from foreign subsidiaries based in Germany.



INTRODUCTION



SCOPE

Only oil palm sector

Sustainable feedstocks, including agricultural and forestry biomass, biogenic wastes, circular materials and renewables

Only Colombian oil palm sector

All agricultural sector supply chains, specifically: soy, beef, palm oil, wood, cocoa, coffee, and some byproducts such as leather, chocolate, and furniture.



CERTIFICATION STANDARDS

Voluntary sustainability standard (VSS)

1. Principles and criteria
2. Supply chain
3. Independent smallholder

Voluntary sustainability standard (VSS)

- ISCC EU 202-1 – Agricultural Biomass: ISCC Principle 1
- ISCC EU 202-2 – Sustainability Requirements principle 2-6
- ISCC EU 203 – Traceability and Chain of Custody
- ISCC EU 204 – Risk Management
- ISCC EU 205 – Greenhouse Gas Emissions

Voluntary sustainability standard (VSS)

1. Corporate rule NE001 (Crop)
2. Corporate rule NE002 (Mills)

Doesn't apply. This is not a standard. According to its applicability, it could have legal implications; for example, in Germany where it is of legal nature.



ROUNDTABLE ON SUSTAINABLE PALM OIL (RSPO) STANDARD



STANDARD STRUCTURE

The RSPO P&C are organized into three impact areas: Prosperity, people and planet.

Impact Goal **PROSPERITY**: Competitive, resilient and sustainable sector. This objective involves 3 principles:

Principle 1. Behave ethically and transparently

Principle 2. Operate legally and respect rights

Principle 3. Optimise productivity, efficiency, positive impacts and resilience.

Impact Goal **PEOPLE**: Sustainable livelihoods and poverty reduction. This objective involves 3 principles:

Principle 4. Respect community and human rights and deliver benefits

Principle 5. Support smallholder inclusion

Principle 6. Respect workers' rights and conditions

Impact Goal **PLANET**: Conserved, protected and enhanced ecosystems that provide for the next generation. This objective involves a principle:

Principle 7. Protect, conserve and enhance ecosystems and the environment

INTERNATIONAL SUSTAINABILITY AND CARBON CERTIFICATION (ISCC) STANDARD

202 "Sustainability requirements"

Principle 1: covers the legal requirements of Articles 17(3), 17(4) and 17(5) of the EU Renewable Energy Directive 2009/28/EC amended through Directive 2015/1513/EC1 (RED) and Articles 7b(3), (4) and (5) of the Fuel Quality Directive 2009/30/EC amended through Directive 2015/1513/EC2 (FQD)3 as well as the further requirements on defining the criteria and geographic ranges of highly biodiverse grassland as set by the Commission Regulation (EU) No 1307/2014 of 8 December 2014.

ISCC Principles 2-6 are not based on legal requirements but have been developed in a multi-stakeholder dialogue and represent best practices.

Principle 2: promotes the application of good agricultural and forestry practices and entails the respective criteria. It covers the areas of soil, air, water and waste, and sets requirements to prevent the contamination, degradation and depletion of the environment due to agricultural and forestry production.

Principle 3: defines safe working conditions including health, safety and hygiene policies, training, the use of protective clothing and procedures in case of accidents.

Social standards are further specified under Principle 4, covering the rights of workers and local communities. Most of the criteria set in Principle 4 are based on the core ILO standards.

Principle 5: requires that all biomass production shall take place in compliance with applicable regional and national laws and shall follow international treaties.

Principle 6: describes the minimum requirements of good management practices, which shall be implemented by the audited party.

The sustainability criteria fall into two categories: Major Musts and Minor Musts. As stated in the Annex "ISCC Requirements at a Glance", all Major Musts and at least 60% of the Minor Musts must be fulfilled to comply with the ISCC sustainability requirements.

Principle 1 requirements are all Major Musts. If an audited producer of biomass is not in compliance with the land use related criteria in Principle 1, corrections are not possible. If a producer does not comply with one of the Major Musts of Principle 2-6 and 60% of the Minor Musts, corrective actions have to be implemented within a 40-days timeframe. Further requirements are highlighted in Chapter 5 Infringements of ISCC requirements.

APSCO

"Crop and mill standards are defined under corporate rules NE001 and NE002, respectively. Each corporate rule is based on three axes (environmental axis, social axis, and economic axis) and each axis has its own principles, topics, and praxes.

NE001 (Cultivation)

Environmental axis (14 topics and 46 praxes)

- Principle 2: appropriate and efficient land, water, and energy use.
- Principle 3: zero deforestation and no replacement of high conservation value areas (HCVs).
- Principle 4: environmental-and-biodiversity-harmonious palm crop.
- Principle 5: environmental pollution prevention and mitigation.

Social axis (10 topics and 20 praxes)

- Principle 7: decent work and workers' rights.
- Principle 8: responsible supply schemes and inclusive businesses.
- Principle 9: responsible relationships with communities and human rights.
- Principle 10: ethical, legal, and transparent behaviour.

Economic axis (5 topics and 12 praxes)

- Principle 1: productive, competitive, and resilient agroindustry.
- Principle 6: value generation from biomass.
- NE002 (Mill)

Environmental axis (14 topics and 37 praxes)

- Principle 2: appropriate and efficient land, water, and energy use.
- Principle 3: zero deforestation.
- Principle 4: environmental-and-biodiversity-harmonious palm cultivation.
- Principle 5: environmental pollution prevention and mitigation.

Social axis (11 topics and 24 practicums)

- Principle 7: decent work and workers' rights.
- Principle 8: responsible supply schemes and inclusive businesses.
- Principle 9: responsible relationships with communities and human rights
- Principle 10: ethical, legal, and transparent behaviour.

Economic axis (5 topics and 9 praxes)

- Principle 1: productive, competitive, and resilient agroindustry.
- Principle 6: value generation from biomass."

EUROPEAN REGULATION AND DUE DILIGENCE (LKSG)

"As part of their due diligence systems, operators will have to go through three stages. First of all, operators will have to guarantee information access to, for example, product, quantity, supplier, producer (country), etc. A fundamental requirement in this stage is to obtain the farms coordinates where the commercialized products had been produced.

During the second stage, corporations have to analyze and evaluate the supply chain risk based on the available information about the farms used to produce these basic products.

Speaking of the third stage, appropriate and proportional mitigation measurements have to be adopted.

The due diligence process is not a standard per se. However, the OECD developed a guideline for companies to implement, which could be adopted by any productive sector. This guideline anticipates 6 steps that have to be taken into consideration.

1. Incorporate responsible corporate behaviour into policies and management systems.
2. Identify and evaluate both the real and potential negative impacts associated with the company's activities, products or services.
3. Stop, prevent, and mitigate negative impacts.
4. Conduct implementation and results follow-up.
5. Inform how the impact is addressed.
6. Repair or collaborate in the repair of the impact when necessary.

This instrument is similar and can be adjusted following the OECD-FAO guideline to the responsible supply chains in the agricultural sector."



ROUNDTABLE ON SUSTAINABLE PALM OIL (RSPO) STANDARD

"The RSPO Principles and Criteria (P&C) are a set of stringent standards for sustainable palm oil production.

The RSPO Independent Smallholder Standard was developed in response to the growing recognition by stakeholders for the need to increase smallholders inclusion into the RSPO system through a mechanism that takes into consideration the diversity of challenges and situations faced by smallholders globally, together with their varying needs and concerns.

The RSPO ISH Standard is part of a wider RSPO system. To support independent smallholders to move towards sustainability and livelihood improvements, the RSPO also has tools and training materials specifically targeted to smallholders.

The RSPO has set up 2 certification systems:

One to ensure that palm oil is produced sustainably called "producer/grower certification" or "Principles & Criteria certification";

The other to ensure the integrity of the trade in sustainable palm oil, i.e. that palm oil sold as sustainable palm oil has indeed been produced by certified crops.

IDENTITY PRESERVED: Sustainable palm oil from a single identifiable certified source is kept separately from ordinary palm oil throughout supply chain.

SEGREGATED: Sustainable palm oil from different certified sources is kept separate from ordinary palm oil throughout supply chain.

MASS BALANCE: Sustainable palm oil from certified sources is mixed with ordinary palm oil throughout supply chain.

RSPO CREDITS / BOOK & CLAIM: The supply chain is not monitored for the presence of sustainable palm oil. Manufacturers and retailers can buy Credits from RSPO-certified growers, crushers and independent smallholders."

INTERNATIONAL SUSTAINABILITY AND CARBON CERTIFICATION (ISCC) STANDARD

"ISCC operates different certification systems for different markets. These systems are ISCC EU, ISCC PLUS and ISCC Solid Biomass NL.

ISCC EU is a certification system to demonstrate compliance with the legal sustainability requirements specified in the Renewable Energy Directive (RED) of the European Commission and the Fuel Quality Directive (FQD).

ISCC PLUS is a certification system for non-regulated markets.

ISCC Solid Biomass NL can be used by system users to comply with the Dutch legal sustainability requirements for solid biomass for energy applications SDE+. The verification of compliance with the ISCC requirements as well as the issuance of ISCC certificates are performed by recognised third-party certification bodies (CBs) cooperating with ISCC."

APSCO

"The certification system for this model is divided into two moments.

Second-party validation (APSCO)

1. Linkage: it is made with the registration through a form (no cost), before the APSCO Corporation.
2. Field evaluation: this evaluation goes along with the Sustainable Development Index (SDI) and a technical concept with all the results is emitted.
3. Recognition: the APSCO Corporation generates recognition for this moment.

Note: producers who decide to go through the certification process can do so with the entire nucleus, alone, or with a group of producers who have similar advancements in the praxes to be evaluated.

Third-party certification (ICONTEC)

1. Request: the interested party submits a request to the certifying entity to access the certification model.
2. Preparation: during this stage, the interested party presents the Sustainable Development Index (SDI) result, if they have it. Also, they can present the certification models certificates that had been obtained (RSPO, ISCC), to access the convalidation or they can inform that they do not have them.
3. Verification: field verification of the implementation stage of corporate regulations NE001 and NE002. This is done by ICONTEC.
4. Certification: after verification, ICONTEC notifies compliance with corporate regulations NE001 and NE002.
5. Recognition: the applicant is awarded the Colombian sustainable palm oil producer recognition.

To access this certification model:

- The applicant must be registered in the National Registry of Palm Growers (RNP).
- The applicant must be a member of the APSCO Corporation.
- The applicant must be affiliated with FEDEPALMA."

EUROPEAN REGULATION AND DUE DILIGENCE (LKSG)

Doesn't apply. This is not a certification system.



CERTIFICATION SYSTEMS



ENVIRONMENTAL COMPONENT

"Ecosystems and their services are protected, restored and resilient, supported by sustainable consumption and production, and sustainable management of natural resources (in line with SDG 15 – sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss). Climate change is addressed through continuous GHG reductions; air and water pollution are controlled. There is greater resilience in our food and fibre production. The water and air are cleaner, and carbon is drawn out of the air to regenerate soils for current and future generations. Inputs decrease while yields are maintained, or even improved.

"The objective of ISCC is to protect areas which are biodiverse or rich in carbon, which serve the protection of threatened or vulnerable species, or which have other ecological or cultural importance. Furthermore, high conservation value (HCV) areas shall be protected. In the following sections, important areas which are excluded from any raw material use or which are subject to certain restrictions in obtaining raw material are further defined.

Compliance with national and local laws and regulations relevant to soil degradation, soil preservation, soil management, contamination and depletion of water sources, water quality, air

"The environmental component seeks that crops and mills have a positive impact on the natural resources management, care for areas of environmental interest and strategic ecosystems, as well as care for the ecosystemic services that are generated for the benefit of the community or project impact zone.

Within this model, a series of topics and praxes for the environmental component are assessed such as:

1. Land conservation and erosion prevention.
2. Water and energy collection and efficient use.

"New regulations will demand that operators who commercialize products or basic products that are relevant in the European Union market for the first time act with due diligence so as to be able to guarantee that:

- a. Such products and basic products have not been produced in deforested or degraded lands after December 31, 2020.
- b. Such products and basic products have been produced in compliance with the producing country's legislation.



ROUNDTABLE ON SUSTAINABLE PALM OIL (RSPO) STANDARD

The main environmental studies required by the standard are: Environmental impact study, evaluation of high conservation values, high carbon stocks, estimation of greenhouse gases, soils, among others.

Crops have not caused deforestation nor damaged any high conservation value areas or high carbon stock areas after November 2005. Land Use Change Analysis (LUCA)*

INTERNATIONAL SUSTAINABILITY AND CARBON CERTIFICATION (ISCC) STANDARD

emissions and burning practices is required. Good Agricultural Practices shall be applied.

The main environmental studies required by the standard are: Environmental impact study, evaluation of high conservation values, high carbon stocks, estimation of greenhouse gases, soils, among others.

Crops have not caused deforestation nor damaged any high conservation value areas or high carbon stock areas after 2008. Land Use Change Analysis (LUCA)*

APSCO

3. No deforestation (since 2011, a Land Use Change Analysis (LUCA)).
4. High conservation value areas management and planification.
5. Discharge and atmospheric emissions management.
6. Waste management.
7. Greenhouse gases quantification."

EUROPEAN REGULATION AND DUE DILIGENCE (LKSG)

If non-compliance with any of these two requirements, the commercialization of such products will be banned within the European Union market.

Operators must obtain the farms' coordinates where such basic products that they commercialize had been produced/satellite monitoring.

This strict traceability aims to ensure that only deforestation-free products enter the European Union market and that the control authorities of the member states have the necessary means to verify that this requirement is met.

The aim of these new regulations is avoidance of deforestation and forest degradation. This will also mean a reduction of at least 31.900.000 metric tons of carbon emissions into the atmosphere every year, due to the consumption and production of such basic products within the European Union, which can be translated into financial savings of at least €3.2 billion per year.

OECD due diligence guidelines – impacts to be considered:

1. Animal welfare.
2. Natural resources protection and conservation
3. Pollution prevention, minimization, and remediation; and negative impact on air, land, soil, water, forests, and biodiversity.
4. Greenhouse effect gases emissions reduction.
5. Hazardous and non-hazardous waste generation reduction.
6. Boost agricultural systems resiliency.
7. Biodiversity, genetic resources, and ecosystem services support and conservation.
8. Respect for the protected areas, high conservation value areas and endangered species; control and minimizing of invasive non-native species."



SOCIAL COMPONENT

Human rights protected, respected and remedied. The palm oil sector contributes to reducing poverty and palm oil production is a source of a sustainable livelihoods. Human rights are respected. People participate in processes that affect them with shared access and benefits. Everyone engaged in palm oil production has equal opportunities to fulfil their potential in work and community with dignity and equality, and in a healthy working and living environment.

Compliance with national and local laws on working conditions is required. The company should be familiar with the relevant legislation and should remain informed about changes in legislation.

The criteria listed here are based on internationally recognised requirements concerning social aspects (International Labour Organisation, core ILO standards: ILO 29, 105, 138, 182, 87, 98, 100, 111).

In addition, compliance with relevant national and local laws is required. In addition, compliance with relevant national and local laws is required.

The social component focuses on the hand-to-hand work with both the crops and mills producers and workers, which is aimed at improving their living and working conditions, thus promoting equality and respect for everyone, which in turn strengthens human rights and working rights.

Within this certification model, a series of topics and praxes are evaluated as follows:

1. Labor formality, neither child labour nor forced labour.
2. Health and safety at work system implementation.
3. Freedom of association.
4. Community rights and human rights.
5. Human rights-related risk mitigation.
6. Work under ethical principles in business development.

The topics to be considered in the risk assessment according to the OECD guideline for the due diligence implementation in agricultural chains are as follows:

1. Minimum working age/Child labour
2. Forced labour/slavery
3. Safety and health at work legislation
4. Freedom of association
5. Equal treatment/No discrimination
6. Decent Living Wage
7. Respect for human rights
8. Environmental changes
9. Illegal deprivation of land and forests
10. Excessive use of force
11. Wage discrimination for equal work or work of equal value



ROUNDTABLE ON SUSTAINABLE PALM OIL (RSPO) STANDARD

INTERNATIONAL SUSTAINABILITY AND CARBON CERTIFICATION (ISCC) STANDARD

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EUROPEAN REGULATION AND DUE DILIGENCE (LKSG)



- 12. Gender-based violence or harassment, including sexual harassment
- 13. Failing to adequately identify and engage indigenous peoples where they are present and potentially affected by company activities.
- 14. Participation in reprisals against civil society and human rights defenders who document, report, or denounce the potential and actual impacts on human rights associated with projects.
- 15. Restriction of people's access to drinking water.
- 16. Disrespect for workers right to establish or join trade unions.



ECONOMIC COMPONENT

A sustainable, competitive and resilient palm oil sector ensures long-term viability of the entire supply chain and shared benefits for both private sector as well as the livelihoods of communities where oil palm is grown.

An effective planning and management system addresses economic viability, environmental and social compliance and risk, establishes procedures and systems for ensuring conformance to the RSPO P&C, and supports continuous improvement toward sustainable palm oil.

In the economic component, a series of requirements are requested such as the short, medium and long-term business plan, good relations with the stakeholders, evaluation and monitoring of the management system, among others.

The economic component seeks that crops and mills be administered efficiently, transparently, inclusively, and economically viable.

Within this certification model, the following topics and praxes are assessed:

- 1. Crop and mill planification, design, and establishment.
- 2. Cost optimization.
- 3. Operational management and process management (crop and mill).
- 4. A nutrient recycling strategy is in place
- 5. Biomass use for industrial process efficiency.

The topics to be considered in the risk evaluation according to the OECD guideline for the due diligence implementation in agricultural chains are as follows:

- 1. Financial risk analysis (sectoral risks)
- 2. Supplier risk analysis with direct and indirect commercial relationships
- 3. Prohibition of corrupted actions and promotion of fair business policies with suppliers.

Sources: RSPO: <https://rspo.org/> • ISCC: <https://www.iscc-system.org/> •



APSCO - EUROPEAN REGULATION COMPARISON

APSCO

EUROPEAN REGULATION AND DUE DILIGENCE (LKSG)



INTRODUCTION

Colombia's Sustainable Palm Oil Protocol and Colombia's Sustainable Palm Oil Corporation (APSCO) were established on 3 December, 2021, sponsored by The National Federation of Oil Palm Growers of Colombia (FEDEPALMA). This protocol is aimed at boosting multiple public and private actors' participation who are part of the palm oil chain supply, and at giving them institutional support. What is more, it looks for positioning the palm oil agroindustry as a state-of-the-art sector in terms of climate change challenges and in terms of the Sustainable Development Goals (SDGs).

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ENVIRONMENTAL COMPONENT

Appropriate and efficient land, water, and energy use.

Zero deforestation and no replacement of high conservation value areas (HCVs).

Crop cannot have been established in deforested lands after 2011.

Environmental-and-biodiversity-harmonious palm crop.

Environmental pollution prevention and mitigation.

Ordinary and hazardous waste management.

Athmospheric and greenhouse gases emission.

Chemical and biological substances management.

Compliance with environmental legislation.

Natural resources protection and conservation.

Biodiversity, genetic resources, and ecosystem services support and conservation. Respect for the protected areas, high value areas for conservation and endangered species; control and minimizing of invasive non-native species.

Products cannot have been produced in deforested lands after December 31, 2020.

Boost agricultural systems resiliency.

Pollution prevention, minimization, and remediation; and negative impact on air, land, soil, water, forests, and biodiversity.

Hazardous and non-hazardous waste generation reduction.

Greenhouse gases emissions reduction.

Toxic substances substitution and reduction.

Animal welfare.



SOCIAL COMPONENT

Labour formality.

Neither child labour nor forced labour.

Gender equity and human talent management.

Safety and health at work system implementation.

Freedom of association

Supplier managment.

Land-tenancy-and-use-related risks mitigation.

Community righs and human rights.

Labour legislation compliance.

Forced labour/slavery. Minimum working age compliance/child labour prohibition.

Gender equality. Discriminación salarial por igual trabajo o trabajo de igual valor."

Security and health at work legislation compliance.

Freedom of association - Disrespect for workers right to establish or join trade unions.

Supplier risk analysis with direct and indirect commercial relationships.

Illegal deprivation of land and forests.

Failing to adequately identify and engage indigenous peoples where they are present and potentially affected by company activities.





APSCO

Human-rights-protection-related risks mitigation.

Communication channels, and FAQs management.

Work under ethical principles in business development.

Illicit activities risk mitigation.

EUROPEAN REGULATION AND DUE DILIGENCE (LKSG)

Respect for human rights.

Due diligence process step 5 which refers to the communication processes and FAQs management.

Prohibition of corrupted actions and promotion of fair business policies with suppliers.

Excessive use of force. Participation in reprisals against civil society and human rights defenders who document, report or denounce the potential and actual impacts on human rights associated with projects.

Restriction of people's access to drinking water.



ECONOMIC COMPONENT

Crop and mill planification, design, and establishment.

Crop maintenance and industrial process availability.

Cost optimization.

Operational management and process management (crop and mill).

A nutrient recycling strategy is in place

Biomass use for the industrial process efficiency.

Compliance with national laws

"There is no economic component. Yet, it does establish business monitoring and management norms. Some are:

- Establish a risk management system and define internal responsibility for compliance.
- Conduct periodic risk analyses (including financial risk analysis).
- Issuance of a policy statement.
- Establish preventive and corrective measures (audit processes).
- In countries where this has been established as a law, administrative and sanctionatory processes for non-compliant companies can apply."

Compliance with national laws