

# Bonsucro Certification & Auditing Guidance

## Guidance and tools for use by auditors

**V1.3 | June 2021 – June/July 2021 Pilot audits version:** This document only includes guidance relating to the draft Production Standard (based on the list of indicators).

### Scope & purpose of the guidance

This Certification & Auditing Guidance aims to support and guide auditors and staff in the delivery of audits and certification decisions. It should be noted, however, that for both CBs and operators seeking certification this guidance is not a normative document and non-conformities cannot be raised against the Certification & Auditing Guidance.

## Specific auditor guidance for indicators from Bonsucro Production Standard

### Principle 1

<b>Criterion 1.1.</b>	
Indicator 1.1.1	<ul style="list-style-type: none"><li>• There is documented evidence about the communication of the policies and practices to the personnel, suppliers, clients, and other stakeholders. Evidence may include summaries of the meetings, photos, signed document of consent showing the information has been received and understood and any other relevant documents.</li><li>• The policies developed comply and outline international and national regulations (when applicable).</li><li>• The policies are publicly available on the operator's website and have the signature of approval from the management personnel.</li><li>• For interviews with the personnel, clients, and stakeholders, interviewees are aware of the policies and practices and demonstrate understanding about the commitments to achieve them.</li><li>• The operator has a plan to continuously update the policies according to the standard adjustments, international and national regulations.</li><li>• The operator has a plan to progressively implement the policies across the whole cane supply area.</li><li>• Performance objectives are in place for managers and supervisors</li><li>• Performance objectives established are linked to the continual improvement of the Bonsucro standard</li></ul>
<b>Criterion 1.2</b>	
Indicator 1.2.1	<ul style="list-style-type: none"><li>• The operator should have a documented a plan for identification, prioritization, and engagement of internal and external stakeholders. The plan was revised and updated at most 12 months ago.</li><li>• The operator provides evidence of implementation and communication of the engagement plan with all parties or stakeholders, in a manner which is appropriate to local language(s) and the context of the area. The evidence must include photographs of meetings, records of attendance, topics of discussion, comments from the participants and agreements taken.</li><li>• In the interviews undertaken by the auditor, stakeholders demonstrate having knowledge about the engagement plan communicated by the operator.</li></ul>

	<ul style="list-style-type: none"> <li>• The auditor reviews the grievance mechanism and there is evidence of inputs by the operator, about the grievances and disputes received, as well as the measures and progress taken (refer to indicator 1.4.3)</li> <li>• In the interviews the auditor undertakes, there is evidence that the parties and stakeholders have received the information they need to determine where and how to participate.</li> </ul>
Indicator 1.2.2	<ul style="list-style-type: none"> <li>• The operator can provide evidence of the implementation of the environmental and social impact assessment, alongside the identification of impacts (positive or negative) of its operations, natural resources and affected stakeholders, including a mechanism to progressively incorporate the ESIA in the whole cane supplying area.</li> <li>• The auditor shall review the documented evidence provided by the operator on the impacts identified, showing that these have been correctly tackled to mitigate or eradicate the identified risks.</li> <li>• The operator has made their risk and impact assessment publicly available to personnel, suppliers, clients, and other parties.</li> </ul> <p>The auditor should review and validate the following:</p> <ul style="list-style-type: none"> <li>• There is an identification and involvement of potential affected stakeholders (local communities, other growers) in the form of a consultation.</li> <li>• There is an identification of natural resources on which its operation relies and the impacts of its activities in the communities.</li> <li>• If applicable, records of any consensus and decisions agreed upon as a result of a FPIC (Free, Prior and Informed Consent) consultation process.</li> <li>• Whether there is an identification of the positive and negative impacts on the identified stakeholders.</li> <li>• Whether there are records from the consultation process and actions agreed with the local communities.</li> <li>• Whether there are proposed actions (preventive and corrective) to mitigate the identified impacts and to manage or enhance the natural resources.</li> <li>• Whether there are set measurable objectives.</li> <li>• Whether there is an implementation of actions and follow up.</li> <li>• Whether conflict, political instability, infrastructure gaps, social unrest or severe wealth/power inequality are present</li> </ul>
<b>Criterion 1.3</b>	
Indicator 1.1.3	<ul style="list-style-type: none"> <li>• The operator provides a clear overview of applicable SOPs for its operations,</li> <li>• The SOP clearly defines objectives, activities and responsibilities,</li> <li>• The SOP is approved by the administration of the operator,</li> <li>• The operator provides evidence of regular actualization of SOPs,</li> <li>• The operator provides evidence of the communication and implementation of SOPs with relevant personnel involved,</li> <li>• The SOPs are available for employee’s consultation,</li> <li>• During the auditor interviews, the personnel or workers are familiarized with the SOP.</li> <li>• Changes are adjusted on time and records are kept in the internal document system.</li> <li>• The SOP has the signatures and names of those who prepared and approved the procedures and/or any adjustment.</li> </ul> <p>The auditor checks and reports on:</p>

	<ul style="list-style-type: none"> <li>• Policies and procedures: written policies and operating procedures where operator determine processes and activities associated with identified hazards.</li> <li>• Practices in place: Controls implemented to manage the sustainability risks in accordance with planned actions. Existence of management of change processes</li> </ul> <p>Interviews with managers: checks if the operator has considered in their processes of control the sustainability policy and objectives; the results of hazard identification and assessment of risks, the legal and other requirements; the supply chain controls, the feedback from workers and other stakeholders’ participation and consultation; tasks performed by contractors and other external workers; among others.</p> <p>Interviews with workers: check if systems are in place based on a sample.</p>
Indicator 1.3.2	<ul style="list-style-type: none"> <li>• The Operator has personnel in place in charge of the management plans and they have knowledge and understanding about the measures to take to reduce the impacts.</li> <li>• The leader of each area or department in the operations of the company communicates the impacts to their team and they work together to address them correctly.</li> <li>• The management plans are aligned to the results or outcomes of the risk and impact assessment, the SOPs and other relevant environmental and social evaluations.</li> <li>• The Operator has a mechanism to scale up the management plans to the whole cane supplying area.</li> <li>• Each person on charge of monitoring and progress the management plans managed and document adequately the status of risks.</li> </ul> <p>Note that auditors shall use a sample of the management plans to assess whether the operator is in compliance with this requirement.</p>
Indicator 1.3.3	<p>The auditor checks that:</p> <ul style="list-style-type: none"> <li>• There is evidence of a legal system in place and specialized personnel in charge to carry the activities to identify, update track &amp; promote compliance with applicable laws, commitments, rights, and requirements, in each of the area where the law is applicable, and the legal system mentioned has updated the information to the latest regulation’s adjustment.</li> <li>• There is a compliance program in place for employees and external third parties and/or services providers.</li> <li>• In terms of compliance the audit should interview some employees and external third parties to make sure there is an understanding how this operates and thus, they have acquired knowledge.</li> <li>• The operator has hard copies or digital of contracts with third parties, recruitment agencies, service providers and labour contractors.</li> <li>• The operator has ensured the <u>labour contractors</u> include and mentions conditions of employment to the workers (E.g. working hours, deductions, overtime, sick leaves, holiday entitlement, maternity leave, reasons for dismissal, period of notice</li> <li>• The external third parties, recruitment agencies and service providers have knowledge about what are the laws, commitments, rights &amp; other requirements which they are subject to commit to be aligned with the operator regulations and compliance program.</li> <li>• In case of lands, the operator demonstrates the legal acquisition of it.</li> <li>• In case of water extraction, the operator demonstrates it has the permits to do so, the permits detailed the volume of extraction permitted.</li> </ul>

<p>Indicator 1.3.4</p>	<p>The auditor should look for:</p> <ul style="list-style-type: none"> <li>• Whether a FPIC assessment is in place and the agreements and terms agreed with the communities have been documented.</li> <li>• There is evidence that the common use of natural resources is not contested between the operator and local communities. Evidence can include records from the company or agreements held as a result of the FPIC process.</li> <li>• The grievance mechanism is working properly to assist any claim, responding to claims in a timely manner (or agreed timeframe) and follows the norms of conduct and language of the communities.</li> <li>• There is a continuous monitoring mechanism which aids progress made to the claims.</li> <li>• There is evidence that the members of the local communities, indigenous and/or vulnerable groups have knowledge of the FPIC process and are included in the process.</li> <li>• There is evidence that the members of the local communities, indigenous and/or vulnerable groups understand how the grievance mechanism operates.</li> </ul> <p>The Auditor shall conduct interviews to check that members of the local communities, indigenous and/or vulnerable groups have knowledge of the FPIC process and have been included in it.</p>
<p>Indicator 1.3.5</p>	<ul style="list-style-type: none"> <li>• There is evidence that are made according to contract agreements, including corresponding correct value and timing of payment.</li> <li>• Review contract agreement wording and cross-check with documents confirming payment (e.g. bank statements, receipts from suppliers).</li> <li>• Check with suppliers that payments are made according to contract agreements.</li> </ul>
<p>Indicator 1.3.6</p>	<p>Tbc post public consultation</p>
<p><b>Criterion 1.4</b></p>	
<p>Indicator 1.4.1</p>	<p>The auditor should review:</p> <ul style="list-style-type: none"> <li>• The documents about the internal audit and whether they complied with the revision of all the indicators of the standard.</li> <li>• There is an updated continuous improvement plan to keep track of progress about the non-conformities.</li> <li>• There is evidence the audit was carried out by a third party or internal person working with the operator, who has knowledge about the standard.</li> <li>• There was carried out feedback meetings with workers to receive their comments about the non-conformities and positive results.</li> <li>• Interviews are conducted across a sample of departments (based on prioritisation) of the operator and if applicable, in the whole cane supplying area.</li> <li>• Assessments of compliance with legal requirements and other requirements including completion of regulators' inspections through the implementation of corrective actions</li> <li>• Results of internal and external audits and improvement measures implemented</li> <li>• Monitoring of workers illnesses and rates of incidents and accidents as well as lost time incident &amp; ill health rates</li> <li>• Effectiveness of the worker participation</li> <li>• Evaluation of the effectiveness of workers training</li> <li>• Perception surveys related employee satisfaction, as well as actions following receipt of comments from workers</li> <li>• Actions following receipt of comments from other interested parties beyond workers</li> </ul>

<p>Indicator 1.4.2</p>	<p>In preparation for the audit:</p> <ul style="list-style-type: none"> <li>• The auditor should request any information about ongoing conflicts and schedule interviews with claimants ahead of time</li> </ul> <p>The auditor reviews the following:</p> <ul style="list-style-type: none"> <li>• Records kept about the mechanisms by which claims, and conflicts and the impacts identified were mitigated or eradicated.</li> <li>• The operator follows the laws or regulations subject to the dispute or conflict, there is a written agreement achieved and signed by both parties.</li> <li>• Conduct interviews with claimants who were or are involved in a conflict or claim. Evidence must show that any legal process undertaken respects the rights of the claimant.</li> <li>• There is documented evidence that there has been no land grabbing in the cases of land acquisition, the land titles are in place and they have all the details of purchase clearly stated.</li> <li>• In case of displacement, there is evidence that the operator implemented a livelihood assessment to mitigate adverse impacts, as well as there being a compensation and remediation mechanism in place.</li> </ul> <p>The auditor checks and reports on:</p> <ul style="list-style-type: none"> <li>• Policy on land rights and procedure to land rights based on free Prior and Informed and consent (FPIC)</li> <li>• Policy in place covering land use and land use changes which includes references to national laws and practices relating to nature conservation and deforestation.</li> <li>• Policies, procedures and evaluation of operator capacity to cover land use change and or net deforestations and or avoidance of damage to High Conservation Value (HCV) areas.</li> <li>• Policies and procedures in place to apply national laws relating to land use and land use changes as well as nature conservation and deforestation.</li> <li>• Grievance mechanisms in place covering land rights issues and disputes</li> <li>• Assignment of a person accountable and responsible for the performance to deal with land use change</li> <li>• Compliance with all applicable/ required land rights, licenses and permission.</li> <li>• Awareness of local / national and international laws and requirements in relation with Land Rights.</li> <li>• System in place to conduct a land title due diligence</li> <li>• Evidence of prior compensation to owners/lessors for the land</li> <li>• Existence of a process to measure and avoid damage to High Conservation Value (HCV)</li> <li>• Opened disputes regarding to any grievances, fines or prosecution for land use and land use changes and if the requirements for actions have been taken to avoid recurrence.</li> </ul> <p>Worker Interviews: auditor should corroborate land rights practices in place by worker testimony and discrepancies should be noted, taking care to protect the anonymity of workers in order to triangulate information corroborating practices in place through document review and management interview.</p> <p>Workers involved with legal compliance should be interviewed for checking if they have been trained and are aware of policies, procedures and requirements and if the regulations and procedure are met.</p>
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<p>Indicator 1.4.3</p>	<p>The auditor should review that:</p> <ul style="list-style-type: none"> <li>• The operator has evidence that the grievance mechanism has been communicated inside and outside of the company, this can be through meeting summaries, photos, lists of attendance or other relevant documents.</li> <li>• There is a communication plan to reach the communities and/or groups of people subject to be contacted by the operator.</li> <li>• There is a follow up to the processes of claims and/or conflicts, these have been documented to demonstrate that the process of communication with key stakeholders has taken place.</li> <li>• Interviews with key stakeholders have been undertaken to prove the mechanism has been properly communicated and the local communities understood or have knowledge about the process of submitting a complaint, concern and/or problem.</li> <li>• Interviews with claimants have been undertaken to assess whether the problem-solving process is progressing or, in some cases, has already been solved.</li> <li>• There are documents about the progress of the complaints and/or conflicts yet to be solved.</li> <li>• There is a continuous improvement mechanism for grievances based on learnings and experiences from the implementation.</li> <li>• Grievance mechanism in place, that be transparent and communicated to all their stakeholders in order they can report grievances, without fear of reprisals towards the reporter.</li> <li>• Access to a transparent system for confidentially reporting by workers without fear of reprisals towards the reporter that fulfils all UNGP requirements</li> <li>• Worker’s awareness of the system in place for confidentially reporting</li> <li>• Demonstration that grievance response is in place</li> </ul> <p>Worker interviews: workers awareness of the grievance mechanisms and procedures. Also checks information regarding cases to triangulate information with registers.</p>
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## Principle 2

<p><b>Criterion 2.1</b></p>	
<p>Indicator 2.1.1</p>	<p>Auditor should look for:</p> <ul style="list-style-type: none"> <li>• Evidence that all three risk assessments (occupational, environmental and medical) were conducted for all mill and farm operations, processes and activities?</li> <li>• Evidence that that hazard identifications, assessments of risks and if appropriate controls are in place and up to date and actual workplace conditions and practice.</li> <li>• Evidence of the existence of a risk assessment method that which uses descriptive categories for assessing severity or likelihood of harm and which are clearly defined, and that it includes all roles within the operation.</li> <li>• Is there a responsible person in charge of the screenings, implementation and monitoring of action and mitigation plans?</li> <li>• Verify workers awareness of main health and safety risks associated with their jobs.</li> <li>• Verify that the operator has documented records of the accidents and incidents that have happened in the workplace.</li> </ul>

	<ul style="list-style-type: none"> <li>• Conduct interviews to verify that all workers aware of: <ul style="list-style-type: none"> <li>○ Health and safety policies and management system,</li> <li>○ Waste and chemical management program,</li> <li>○ Waste Management,</li> <li>○ Hazardous material handling,</li> <li>○ Air Quality Management Systems,</li> <li>○ Emergency procedures,</li> <li>○ Accident reporting and follow up actions,</li> <li>○ Risk mitigation/assessments/root cause analysis,</li> <li>○ Health and safety training,</li> <li>○ Licenses and permits,</li> <li>○ Occupancy Certificate,</li> <li>○ Equipment/machine safety,</li> <li>○ Personal protective equipment,</li> <li>○ Potable water,</li> <li>○ Repetitive motion, fire safety, exits, fire prevention, fire extinguishers,</li> <li>○ First aid,</li> <li>○ Sanitation and hygiene,</li> <li>○ Accommodation,</li> <li>○ Canteen,</li> <li>○ Lighting,</li> <li>○ Noise,</li> <li>○ Ventilation and temperature control</li> </ul> </li> <li>• Review specific measure taken to protect apprentice workers, pregnant and nursing women, and aged workers.</li> <li>• Review the responses implemented when hazards/risks are identified, including direct observations of occupational health and safety interventions.</li> </ul>
<p>Indicator 2.1.2</p>	<ul style="list-style-type: none"> <li>• Documented review of risks assessment and the actions plan when accidents occurred to prevent further recurrence documented mitigation plan for the identified issues in the risk screenings.</li> <li>• Auditor will review if Health and Safety Plan to manage associated risks responds to the occupational, environmental and medical risks identified during screening and includes the relevant issues, and verify that the Plan is in line with the risks identified in indicator 2.1.1</li> <li>• Documented implementation, monitoring and reporting.</li> <li>• Evidence that the operator has determined whether existing controls are adequate or need improving, in that case their selection should be determined using the hierarchy of controls, that means that hazards should be eliminated where practicable, followed in turn by risk reduction and the use of PPE should be seen as the lowest form of control.</li> </ul>

	<ul style="list-style-type: none"> <li>• How effective is the mitigation plan?</li> <li>• Check how often is the plan review.</li> <li>• Review how often is the mitigation plan updated.</li> <li>• Verify the implementation of the plan.</li> <li>• What evidence is there for of the implementation of the plan?</li> <li>• Verify the training of employees in charge of implementation.</li> <li>• Verify if the plan is publicly available to employees or aware of the associated occupational, environmental and medical risks of their work activities.</li> <li>• Are there actions taken if the targets of the plan are not achieved?</li> <li>• Is there a monitoring report of the implementation of the Health and Safety Plan?</li> <li>• Is there at least an annual review of the plan?</li> <li>• Are there receipts from PPE purchases, medical purchases (oral rehydration salts, antivenom, bandages, etc) that align with staffing/worker numbers?</li> <li>• Are risks effectively eliminated or minimized and provision of PPE has taken place.</li> <li>• Is the risks assessment and the actions plan reviewed when accidents occurred to prevent further recurrence?</li> <li>• Is worker turnover or absenteeism declining?</li> <li>• Assess whether the safety procedures are legally compliant.</li> <li>• Compare current documentation and practices against best practice and legal obligations.</li> <li>• Ensure that there are adequate resources available to manage OHS risks; and</li> <li>• Ensure that the resources devoted to health and safety are being utilized effectively.</li> </ul>
<p>Indicator 2.1.3</p>	<ul style="list-style-type: none"> <li>• Are there local and national laws/ regulations governing WASH?</li> <li>• Do all premises comply with local and national laws/regulations where these exist?</li> <li>• Review if there is a document that establishes the baseline and gaps of WASH in the mill and farms.</li> <li>• Is there an action plan to address and prioritize the identified gaps in compliance with local and national laws and regulation related to WASH practices?</li> <li>• Is there a mapping of the sources of water for WASH?</li> <li>• Ensure the operator has a plan in place to protect the sources of drinking water from chemicals/micro-biological spillage.</li> <li>• Is the testing of water done accordingly to local or national regulations or follows international standards?</li> <li>• Operators take the corrective actions according to results from testing the quality of water?</li> <li>• Are toilets and showers available for men and women according to the number of workers in premises?</li> <li>• Is there a training plan in place for workers responsible for WASH practices, those in charge of cleaning the WASH facilities and employees in general about WASH practices?</li> <li>• Is there a responsible person in charge of WASH?</li> </ul> <p>The Auditor shall evaluate whether on-the-ground conditions for access, quality, monitoring and management are met:</p> <ul style="list-style-type: none"> <li>○ potable and sufficient water (sufficiency determined based on heat index and workload - auditor cross-checks the chart mentioned in Implementation Guidance with the worker category observed)</li> <li>○ toilet facilities</li> <li>○ soap, water, towels</li> <li>○ sanitary facilities for food storage</li> <li>○ water tests (cross-check for potability and see that they're evaluating all relevant parameters)</li> <li>○ disinfection schedules for water stations (weekly or bi-weekly)</li> </ul> <p>The Auditor shall interview water quality manager for results of water testing from random days/weeks/months.</p>



<p>Indicator 2.1.4</p>	<ul style="list-style-type: none"> <li>• Is there a responsible person in charge of PPE, replacement and maintenance, training?</li> <li>• Are there records of trainings?</li> <li>• Are all the workers provided with PPE as identified in the risk assessment carried?</li> <li>• Is adequate and appropriate PPE available to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting?</li> <li>• Is the PPE provided to workers, including visitors, free of charge and replaced when damaged?</li> <li>• Does the operator maintain a list of PPE distribution?</li> <li>• Are all workers involved in the operation appropriately trained in safe working practices and trained in the use of the PPE?</li> <li>• Are workers observed to be wearing appropriate PPE at the worksite?</li> <li>• Is the PPE provided adequate to prevent risks involved to the task to be developed by each worker?</li> <li>• Is the PPE properly used by the workers?</li> <li>• Are Safety Data Sheet (SDS) for pesticides used readily available for easy reference?</li> <li>• Are there sanitation facilities available for workers handling pesticides to change out of PPE, wash and put on their personal clothing?</li> <li>• How is the wastewater from the sanitation facilities handled to avoid land or water pollution?</li> <li>• Is there a procedure in place to replace PPE?</li> <li>• Does the operator have a log of PPE purchases, and does this align with the number of workers per job type, PPE needs per job type?</li> </ul>
<p>Indicator 2.1.5</p>	<ul style="list-style-type: none"> <li>• Are records of training for workers kept? For how long?</li> <li>• What types of training sessions are provided, by worker?</li> <li>• Have at least 90% of all workers received training?</li> <li>• Are there records of trainers kept?</li> <li>• Is there an annual refresher training?</li> </ul> <p>The auditor shall check and report on the:</p> <ul style="list-style-type: none"> <li>• Last 12 months safety training records, for checking that training is appropriate to the task.</li> <li>• Worker training certificates for example forklift truck driving, security team etc.</li> <li>• Last 12 months safety training records, for checking all visitors and contractors to the site are informed of risks and provided with training.</li> <li>• Last 12 months safety training records, for checking workers are correctly trained to use any hazardous chemicals and understand their MSDS, how do an adequate storage with precautions for spillage, and if they understand the hazardous chemicals labels.</li> <li>• Last 12 months safety training records, regarding the correct usage of the PPE.</li> </ul>
<p>Indicator 2.1.6</p>	<ul style="list-style-type: none"> <li>• Are workers trained on emergency responses?</li> <li>• Do workers understand how to proceed during an emergency and who to contact?</li> <li>• Is there a procedure(s) for emergency in place and communicated to the working force?</li> <li>• Are there first aid kits?</li> <li>• Is there a budget for replenishing first aid kits?</li> <li>• How much money has been spent replenishing first aid kits in the fields? In the mill? Overall?</li> <li>• Is the first aid kit readily available and kept up date?</li> <li>• Is there a responsible person for emergency response?</li> <li>• Are there action plans that can be reviewed that resulted from first-aid emergencies?</li> </ul>

<p>Indicator 2.1.7</p>	<ul style="list-style-type: none"> <li>• Is there a system in place to record the LTA?</li> <li>• Are the records been monitored and regularly reviewed?</li> <li>• Who records the LTA? Was he/she been trained?</li> <li>• When was the last reviewed on LTA been carried out?</li> <li>• Is there a system in place to record accidents?</li> <li>• Is there a system in place to record incidents or dangerous occurrences?</li> <li>• Number of accidents in the last 12 months</li> <li>• Review processes for monitoring the records</li> <li>• Reductions in accidents targets over time</li> <li>• Who records the LTAs and incidents? Was he/she been trained? How are accidents and incidents reported to him/her from the mill, fields and transport operators?</li> <li>• When was the last reviewed on LTA and incidents been carried out?</li> </ul>
<p><b>Criterion 2.2</b></p>	
<p>Indicator 2.2.1</p>	<ul style="list-style-type: none"> <li>• Is the pay and conditions of employment clearly detailed in the employment or service contracts? (E.g. working hours, deductions, overtime, sick leaves, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc.)</li> <li>• Is the contract prepared in languages understood by the workers, explained to workers by management officials, and signed by both the authorised signatory of the company and employee?</li> <li>• Does the pay and conditions provided in labour laws, union agreements comply with the contract conditions provided to workers?</li> <li>• Are the pay and conditions in the employment contract the same as the collective agreement (if there is a collective agreement)</li> <li>• Through interviews with workers, are there any issues raised by the workers regarding the payment and conditions which does not meet the terms of the employment contract?</li> <li>• Are the regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal and period of notice in accordance with the legal and other labour requirements?</li> <li>• Is there a worker signature on contract?</li> </ul> <p>Additionally, the Auditor spot-checks workers to ask if they have received a written contract. The Auditor shall photograph at least one as evidence.</p>
<p>Indicator 2.2.2</p>	<ul style="list-style-type: none"> <li>• Is the worker aware of the number of hours worked does not exceed the national legislation or collective agreement?</li> <li>• Is the worker aware that overtime is voluntary?</li> <li>• Is there evidence of legal compliance for regular working hours and overtime?</li> <li>• Are workers doing over time eligible (e.g. not in a heavy workload position)?</li> <li>• In cases where overtime exceeds 12h, have all the exception criteria been met?</li> <li>• Has the excess overtime only happened once within the audit period?</li> <li>• Review Labour Law to identify the permissible number of hours worked in one day and the accumulative hours worked in one week.</li> <li>• Is the payment for hours worked reflecting the actual number of hours worked by the employee?</li> </ul> <p>The Auditor shall conduct interviews to verify:</p> <ul style="list-style-type: none"> <li>• what the operator reports,</li> <li>• worker welfare was protected,</li> <li>• risk evaluation (and other exceptions criteria) preceded the excess hours.</li> </ul>

<p>Indicator 2.2.3</p>	<ul style="list-style-type: none"> <li>• Is there a payslip detailing the overtime payment and number of hours worked?</li> <li>• Does the worker understand if he can be compensated by other means according to national legislation?</li> <li>• Does the worker understand the maximum hour to work overtime?</li> <li>• How many weeks have workers been paid overtime in a season?</li> <li>• Are wage rates for overtime at least 50% over the standard rate?</li> </ul> <p>Auditors shall conduct interviews to check whether workers: voluntarily accept overtime/feel pressured</p>
<p>Indicator 2.2.4</p>	<ul style="list-style-type: none"> <li>• Do workers receive all benefits and wage as agreed in contract?</li> <li>• Do workers receive a payslip with adequate information as to how the wage was calculated and shall identify the amount and reason for any deductions of pay?</li> <li>• Do workers understand the composition of their wage?</li> <li>• If housing is provided and rent deducted from wages, is the rent rate equivalent to or below market rate?</li> <li>• Do all workers receive their wage payment on time?</li> <li>• what is the calculated living wage?</li> <li>• What percentage of wage is paid in kind? How are in-kind payments valued?</li> <li>• Are wages based on base or inclusive of overtime?</li> </ul> <p>The Auditor shall conduct interviews to check that workers:</p> <ul style="list-style-type: none"> <li>• understand the pay structure</li> <li>• believe in kind payments are fair</li> </ul>
<p>Indicator 2.2.5</p>	<ul style="list-style-type: none"> <li>• Does the worker understand how is the payment of piece rate calculated?</li> <li>• Is there a payslip provided to the worker?</li> <li>• Does the pay slip provide information how rate was calculated?</li> <li>• Is the lowest-paid piece rate worker's first month take home pay above minimum wage?</li> <li>• How does the site ensure that all workers receive minimum wages for standard hours and overtime rates in case of workers paid by piece rate?</li> </ul> <p>The Auditor shall conduct interviews to check whether:</p> <ul style="list-style-type: none"> <li>• Piece rate workers feel adequately compensated</li> <li>• Piece rate workers feel their in-kind pay is fairly value</li> <li>• How piece rate workers were recruited, transported and whether they had to pay for recruitment</li> </ul> <p>Piece rate workers can show a payslip and whether they can explain it.</p>
<p>Indicator 2.2.6</p>	<p>Auditors shall examine policies, written procedures and living wage gap analysis in conjunction with relevant managers to understand and record what processes are currently in place to manage the living wage gap.</p> <p>Additionally, the Auditor verifies:</p> <ul style="list-style-type: none"> <li>• Has the operator calculated the Living Wage for their area of operations?</li> <li>• Has the operator calculated the gap between the Living Wage and the current wages paid?</li> <li>• Has the operator developed a timebound plan to close the gap between Living Wage and current wages paid?</li> </ul>

	<ul style="list-style-type: none"> <li>• Has the operator as a minimum achieved the corresponding % increase as per their cycle of re-certification (i.e. 10% at first re-certification, 20% at second, 30% at third and so forth)?</li> </ul>
<b>Criterion 2.3</b>	
Indicator 2.3.1	<ul style="list-style-type: none"> <li>• Is there a company policy on non-discrimination and equal opportunities? Does it at least cover the items mentioned in the criterion?</li> <li>• Is the policy publicly available to the relevant stakeholders?</li> <li>• Is there evidence that the policy has been implemented?</li> <li>• What evidence is available to support that workers and groups including women, and migrant workers have not been discriminated against? Evidence may include job advertisement, job description, appraisal, and/or information obtained via interviews with relevant stakeholders.</li> <li>• For migrant workers, is there evidence that the workers are not paying recruitment fees during the recruitment process? Please check the contract between employer and agency, and contract between worker and agency.</li> <li>• For migrant workers, is there evidence that they are not paying anything that a local worker is not required to pay, unless mandated by the law?</li> <li>• Are there complaints against the operator on issues relating to discrimination? If yes, what actions have been taken?</li> <li>• Are the operator's employees recruited and promoted based on skills, capabilities, qualities, and medical fitness necessary for the job?</li> <li>• What is the evidence to show this compliance?</li> <li>• Is the unit of certification conducting pregnancy test? Was it required by law?</li> <li>• Is pregnancy testing conducted as a discriminatory measure?</li> <li>• Does the company provide alternative equivalent employment for pregnant women?</li> <li>• Are staff with pre-existing illnesses or disabilities hired?</li> <li>• Does the company provide equivalent employment for pregnant women?</li> <li>• What percentage of the workforce is female?</li> <li>• What percent of wages are paid to females?</li> <li>• What percentage of the workforce is migrant?</li> <li>• What percent of wages are paid to migrants?</li> </ul>
Indicator 2.3.2	<p>Auditor shall investigate, collect data, analyse and draw conclusions in relation to:</p> <ul style="list-style-type: none"> <li>• Employment decisions,</li> <li>• Monetary fines and/or deductions used as a form of discipline,</li> <li>• Grounds for termination,</li> <li>• Fair employment practices ,</li> <li>• Labour contracts,</li> <li>• Disciplinary procedures,</li> <li>• Grievance mechanism,</li> <li>• Role of security guards against abuse,</li> <li>• Physical punishment or physical abuse,</li> <li>• Verbal abuse, mental abuse, coercion or harassment,</li> <li>• Application of disciplinary procedures to vulnerable groups</li> </ul> <p>Auditors shall review records showing:</p> <ul style="list-style-type: none"> <li>• no deductions from wages for disciplinary reasons,</li> <li>• records of disciplinary and grievance activity,</li> <li>• Policies and procedures concerning disciplinary action, prevention of harassment/abuse/ intimidation, including non-retaliation.</li> </ul>

	<p>Auditors shall check:</p> <ul style="list-style-type: none"> <li>• Practices in place: identification of grievance and appeal procedures: hotline, whistle blowing mechanism, comment box , analysis of contracts of any security guards includes to ascertain likelihood of harassment or extreme discipline.</li> <li>• Records and details of grievances are kept in a confidential manner.</li> <li>• Governance monitoring process analysis: the process must be transparent and accessible. anti-harassment policy is publicly visible to auditor at various work sites.</li> <li>• Implementation of anti-harassment policy is benchmarked through company processes.</li> <li>• Communication of grievance procedures and who has access and communication of non-retaliation policy.</li> <li>• The grievance mechanism is accessible from multiple access points.</li> <li>• Users are kept informed throughout the process.</li> <li>• Any specific training for relevant management and workers.</li> <li>• Is there a policy in place to prevent and prohibit abuse, violence and harassment?</li> <li>• Has this policy been implemented and communicated clearly to all levels of the workforce?</li> <li>• Is there any case of abuse, violence and any other forms of harassment and violence being reported? If yes, what actions have been taken?</li> <li>• Do workers know what the procedure is to report a case of abuse, violence or any other forms of harassment?</li> </ul> <p>Auditors shall conduct interviews:</p> <ul style="list-style-type: none"> <li>• 10% of workers must be interviewed to corroborate workplace practices and discrepancies should be noted taking care to protect the anonymity of workers.</li> <li>• Checks with workers concerning evidence of corporal, verbal, physical or mental coercion or harassment as well as any complaints about inappropriate disciplinary actions.</li> <li>• Checks that workers know how to report, are aware of any reporting mechanisms and feel free to use them.</li> <li>• Check that policies and procedures are communicated and understood by all levels of workers. Where worker reps exist, check they are aware of the policies and procedures and have they agreed to them.</li> <li>• Communication of anti-abuse policy results in familiarity with the policy during auditor spot-interviews with workers</li> </ul>
<p>Indicator 2.3.3</p>	<ul style="list-style-type: none"> <li>• Are all migrant workers legally recruited?</li> <li>• Are migrant workers asked to sign a contract upon arriving in the receiving country? If yes, is that contract identical to the one signed in the country of origin?</li> <li>• Have workers entered into employment voluntarily and freely, without the threat of a penalty, and have the freedom to terminate their employment without penalty given reasonable notice as per agreement?</li> <li>• Are workers given a copy of their employment contracts? If yes, is the contract identical to the one signed at the time of recruitment?</li> <li>• Is there evidence of contract substitution occurring?</li> <li>• Who keeps the workers passports or identity documents?</li> <li>• If the identity document or passport is kept by the operator for safekeeping purpose, where is it kept and was this consented by the worker? Can workers freely access their identity document/passport on demand?</li> <li>• Confirm with workers whether the following occurs: <ul style="list-style-type: none"> <li>- any involuntary overtime or overtime that exceeds the limits allowed by law?</li> <li>- debt bondage?</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>- withholding or unlawful deduction of wages?</li> <li>- lack of freedom to resign.</li> <li>- payment of recruitment fees?</li> <li>• What is the process if a worker wants to terminate their employment before their contract expires? Is the process in accordance with the employment contract?</li> <li>• Are there any penalties imposed if workers resign or are terminated before their contract expires? If yes, what are the penalties?</li> <li>• How do migrant rights differ from citizen rights?</li> <li>• How are migrant injuries and occupational illnesses addressed in the current season and in future hiring?</li> </ul> <p>Auditor should investigate, collect data, analyse and draw conclusions in relation to:</p> <ul style="list-style-type: none"> <li>• Freedom of movement of direct and third party workers (agency, contracted, dispatch workers),</li> <li>• Payment to obtain a job throughout the recruitment and labour supply chain, and</li> <li>• Indebted or coerced to work, including document retention and deposits-.</li> </ul> <p>The auditor checks and reports on:</p> <ul style="list-style-type: none"> <li>• Policies and procedures: written policy prohibiting forced labour communicated, worker resignation procedure and time notice required, recruitment overseas and repatriating process if applicable, system for checking that no worker's original papers, risk assessment regarding potential risks of forced/bonded labour in their supply chain and action plan to minimize those risks</li> <li>• Practices in place: No forced, bonded or involuntary prison labor in place, no requirements to workers to lodge any kind of deposits or their identity papers security controls in place, no impediments to leave their employment after reasonable notice/permissions</li> <li>• Registers: workers files, workers contracts, final salary calculated and paid, loan fund manage in case of its existence,</li> </ul> <p>Interviews: double check practices in place.</p>						
Indicator 2.3.4	<ul style="list-style-type: none"> <li>• Has the unit of certification established a formal policy for the protection of children including prohibition of child labour and provision of remediation?</li> <li>• Are the requirements (i.e. prohibition of child labour) included into service contracts and supplier agreements under the unit of certification?</li> <li>• Has the unit of certification communicated the policy to their supplier and contractors under the unit of certification?</li> <li>• Is the minimum working age for workers clearly defined in the company's recruitment policy? If Yes, is the minimum age not less than stated under national regulations?</li> <li>• Are workers employed above the minimum school leaving age of the country and comply with the table:</li> </ul> <table border="1" data-bbox="475 1659 1289 1863"> <thead> <tr> <th data-bbox="475 1659 850 1812">General Minimum age requirements</th> <th data-bbox="850 1659 1078 1812">Non-hazardous work</th> <th data-bbox="1078 1659 1289 1812">Hazardous work</th> </tr> </thead> <tbody> <tr> <td data-bbox="475 1812 850 1863">Most countries</td> <td data-bbox="850 1812 1078 1863">15<sup>1</sup></td> <td data-bbox="1078 1812 1289 1863">18</td> </tr> </tbody> </table>	General Minimum age requirements	Non-hazardous work	Hazardous work	Most countries	15 <sup>1</sup>	18
General Minimum age requirements	Non-hazardous work	Hazardous work					
Most countries	15 <sup>1</sup>	18					

<sup>1</sup> Not less than the minimum age of completion of compulsory education. If national law stipulates a higher age, the higher age will apply.

		Developing countries which have ratified ILO C138, Para 4 art.2	14	18	
Indicator 2.3.5		<ul style="list-style-type: none"> <li>• Does ground verification (observations and interviews with workers) and review of personnel files show evidence of employment of workers below the minimum working age?</li> <li>• Has the country ratified ILO 138 and 182?</li> <li>• If young workers are employed, are their work conditions in accordance with the safeguards prescribed in national law and by ILO C138 and C182?</li> <li>• How is the operator verifying worker ages among contractors? (and are identity cards legitimate/trustworthy)</li> <li>• Do job descriptions for young apprentice positions include any labor banned by these definitions?</li> </ul> <p>Policies and procedures: operator knows relevant local law and Bonsucro standard regarding age of workers, as well as the minimum mandatory school leaving age</p> <p>Practices in place:</p> <ul style="list-style-type: none"> <li>• analyze processes used to manage labor standards, check if recruitment practices includes checks on the ages of applicants at the hiring stage, and check the criteria used for recruiting new workers</li> <li>• Registers: workers files and documentation kept to verify age</li> </ul> <p>Auditor Interviews:</p> <p>with relevant managers: examine policies and written procedures to understand controls and processes are currently in place regarding child labor and young workers.</p>			
Indicator 2.3.6		<ul style="list-style-type: none"> <li>• Has the operator provided the basic necessities such as that listed below that meet national standards or higher, where no such public facilities are available or accessible? - adequate housing; <ul style="list-style-type: none"> <li>- sanitation facilities;</li> <li>- adequate electricity;</li> <li>- access to clean water supplies;</li> <li>- access to medical services;</li> <li>- access to children education</li> <li>- welfare amenities.</li> </ul> </li> <li>• Through interviews with workers, are there any complaints on the above?</li> <li>• Has the company acquired new non-certified units? If yes, is there a plan developed to maintain or upgrade the housing infrastructure within 5 years?</li> </ul>			
<b>Criterion 2.4</b>					

<p>Indicator 2.4.1</p>	<ul style="list-style-type: none"> <li>• Is there a policy for Freedom of Association in place?</li> <li>• Do workers know and understand their right to freedom of association?</li> <li>• Has the operator published a statement in local language or language understood to all workers recognising their rights to freedom of association and collective bargaining?</li> <li>• What evidence to show that the above statement has been explained to all workers in languages that they understand? What is the evidence to support this?</li> <li>• Are the employees including migrant, transmigrant and contract workers given an avenue to negotiate with the employer on the terms of their contract?</li> <li>• Are the minutes made readily available to employees upon request?</li> <li>• When was the last meeting held?</li> </ul>
<p>Indicator 2.4.2</p>	<ul style="list-style-type: none"> <li>• Are workers aware of the available channels/platforms for engaging in social dialogue with the operator?</li> <li>• Are workers trained on how to engage in social dialogue?</li> <li>• Is the management team trained for effective communication on social dialogue?</li> <li>• Is the management team aware and has received training on the main topics being addressed in social dialogue?</li> <li>• Are meetings documented and is there follow up on the agreements made?</li> <li>• Who are the stakeholders that are engaged in the social dialogue</li> </ul> <p>Document review: minutes from workers' committee and union meetings minutes should demonstrate</p> <ol style="list-style-type: none"> <li>1. frequency of meetings,</li> <li>2. key issues raised,</li> <li>3. evidence that the issues are resolved,</li> <li>4. presence of senior managers</li> <li>5. worker hotline records, staff survey questionnaires and findings, management/staff briefings and visual notice/billboards</li> </ol> <p>Interviews:</p> <ul style="list-style-type: none"> <li>• in a random sampling of workers, how many know about these processes?</li> <li>• Do they feel represented?</li> <li>• Do they feel issues get resolved?</li> </ul>
<p>Indicator 2.4.3</p>	<ul style="list-style-type: none"> <li>• Does the operator have a mechanism to receive and manage employment grievances, that respects anonymity and protects complainants where requested?</li> <li>• Is there a designated person or a team of people in charge of receiving and managing the grievances raised?</li> <li>• Is the mechanism documented, implemented and communicated clearly to all levels of the workforce?</li> <li>• Are there written procedures with clearly defined timeframes to address and respond to grievances?</li> <li>• Do workers understand how to access the grievance mechanism and how the mechanism works?</li> <li>• Is the grievance management process properly documented – investigation, meetings with complainants, closure of grievances, etc.?</li> <li>• Is a grievance log maintained and updated regularly?</li> <li>• Does the mechanism provide a way for workers to report a grievance against a supervisor to someone other than that supervisor?</li> </ul> <p>Document review:</p>



	<ul style="list-style-type: none"> <li>Complaint log: look for complaints from a diverse array of workers from various levels of the hierarchy, look for a diverse array of complaints, look for documentation of resolution in a timely manner.</li> <li>Does the mechanism provide a way for workers to report a grievance against a supervisor to someone other than that supervisor?</li> <li>What is the number of grievances?</li> <li>What is being done with the grievances - learning abilities of the organization. Have there been strikes? for what reasons? for how long? (Validate company responses with the same questions posed to workers in interviews)</li> </ul> <p>Interviews:</p> <ul style="list-style-type: none"> <li>What do workers think is done about the grievances?</li> <li>Do workers understand how to access the grievance mechanism and how the mechanism works.: is there a specific channel for the individual and communities to report violations of HRR?</li> <li>Have there been strikes? for what reasons? how long?</li> </ul>
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### Principle 3

<b>Criterion 3.1</b>	
Indicator 3.1.1	Tbc post public consultation
Indicator 3.1.2	<p>The auditor must verify the veracity of the following data:</p> <ol style="list-style-type: none"> <li>Proportion of sugar produced as white refined.</li> <li>Fiber content in sugar (g / 100 g cane)</li> <li>Raw Juice Purity. There must be laboratory tests to support the data shown; If the calculation is with a 5-year moving average, the laboratory data for those periods and the historical maintenance and calibration data of the laboratory equipment used must be shown. In case of using external laboratories, it must be verified in some way that it has reliable procedures to check the correct operation of its equipment.</li> </ol>
Indicator 3.1.3	<p>The auditor should be aware of:</p> <ul style="list-style-type: none"> <li>The methods that were used for the sugar content in cane and the total sugar content. It is highly recommended that it be from the current period and not a mobile average of 5 previous years.</li> </ul> <p>Auditor should check:</p> <ul style="list-style-type: none"> <li>Documentation and procedures, as well as records of the sucrose content;</li> <li>Regarding the Total sugar content, the maintenance and calibration data of the laboratory equipment.</li> </ul>
Indicator 3.1.4	<ul style="list-style-type: none"> <li>The auditor must take a sample of all areas of the producers considered in the evaluation scope and ask the mill for the history of the delivery times of the last 12 months.</li> <li>The auditor should check that both the operator and the field holder have a copy of each delivery indicating the time elapsed from the loading of the sugar cane to its delivery in the mill.</li> </ul>

	<ul style="list-style-type: none"> <li>Records of tests to show the support of the deviation of the days.</li> </ul> <p>Interviews:</p> <ul style="list-style-type: none"> <li>Ask the producers in the selected areas for their opinion about the reception times for sugarcane.</li> </ul>
Indicator 3.1.5	<ul style="list-style-type: none"> <li>The auditor must check the consistency, the correct daily filling of the machinery operating hours logs and the correct calculation of production loss (if it has been submitted)</li> </ul> <p>Interviews:</p> <ul style="list-style-type: none"> <li>Ask the machine operator and quality personnel about the training received to fill out that list. Ideally, the auditor should randomly select 5% of the machinery shown in the log and check visually if the production capacity of those machines matches that reported. Likewise, in the event of machine stoppages due to flooding or other causes, the auditor should request the weather report to demonstrate the veracity of the information.</li> </ul>
Indicator 3.1.6	<p>The auditor should review and verify:</p> <ul style="list-style-type: none"> <li>Input values of fibre content, raw juice purity or draft juice.</li> <li>The Bonsucro Standards Spreadsheet with data required for the calculation.</li> <li>The measurements procedure used for input data reported.</li> <li>All records, logs or invoices that verify the data reported.</li> <li>That there were laboratory tests to support the data shown.</li> </ul>
Indicator 3.1.7	<ul style="list-style-type: none"> <li>The auditor should focus on checking the main data for the calculation which is Sugar Production, Ethanol Production, Mass of molasses and yeast sold, and sugar cane processed.</li> <li>Check all records, logs or invoices that verify the data reported in the harvest season.</li> </ul>
<b>Criterion 3.2</b>	
Indicator 3.2.1	<ul style="list-style-type: none"> <li>Is the risk analysis consistent with the mill operations as well as the activities present in the cultivation fields?</li> <li>Are the risks based on the findings of the Evaluation of the impact of sugarcane company projects related to biodiversity and ecosystem services, Environmental and social impact study and Yield production.</li> <li>Has the operator demonstrated awareness of the effects that it generates as well as the impacts that climate change can generate from its operation?</li> </ul>
Indicator 3.2.2	<ul style="list-style-type: none"> <li>Verify average values from all supplying farms</li> <li>Review records of crop chemical applications.</li> <li>Verify any direct and indirect land use change</li> <li>Verify the supportive evidence to justify adapted data to local circumstances (e.g. GHG emissions from electricity generation will depend of the energy mix of a country)</li> </ul>
Indicator 3.2.3	<p>The auditor should review and verify:</p> <ul style="list-style-type: none"> <li>Average values from all supplying farms.</li> <li>Records of crop chemical applications.</li> <li>Any direct and indirect land use change.</li> </ul>

	<ul style="list-style-type: none"> <li>Supportive evidence to justify adapted data to local circumstances (e.g. GHG emissions from electricity generation will depend of the energy mix of a country)</li> <li>All required input data is used in the calculations.</li> <li>The auditor should check that the boundaries were defined correctly, being aware that there is no entity within the operator's control that has not been included.</li> </ul> <p>The auditor must select from the list of sources of emissions, randomly, 3 energy sources to review the records and logs of consumption or purchase to verify that what is reported in the calculator is a real data. Examples of data are export and import of power, sugarcane yield and factory recovery, amount of fertilizer and chemical inputs (particularly N fertilizer), the extent of cane burning, the quantities of any supplementary fuels purchased, irrigation power input and cane transport distances.</p>
Indicator 3.2.4	Tbc post public consultation
Indicator 3.2.5	<ul style="list-style-type: none"> <li>Review the records of purchase and use of the inputs mentioned above to verify that the calculation made by the operator matches the quantities used by the farms. For this, the operator should give the auditor a list of used components related to primary energy, as well as their quantities used.</li> </ul>
Indicator 3.2.6	Same as 3.2.5
Indicator 3.2.7	Same as 3.2.5
Indicator 3.2.8	<ul style="list-style-type: none"> <li>Review the energy calculation method of the products and by-products declared by the operator.</li> <li>Check that the energy ratio rate is correctly applied to the total energy used for the operation of the mill.</li> <li>Check the annual inventory of electrical energy, diesel, gasoline, natural gas, coal and other components to verify that the amount declared by the operator is right.</li> </ul>

## Principle 4

<b>Criterion 4.1</b>	
Indicator 4.1.1	Tbc post public consultation
Indicator 4.1.2	Tbc post public consultation
Indicator 4.1.3	<ul style="list-style-type: none"> <li>Is there a report with a historic land use change analysis that corroborates that no nationally or internationally protected natural ecosystems have been damaged by planting of sugar cane?</li> <li>Do the annexes of the report include the images used for the interpretation of the land cover at the different dates used for the analysis and their respective interpretation of land cover?</li> </ul>

	<ul style="list-style-type: none"> <li>• If available, are there additional purchase records, photographs, maps, that show the land use or the land cover before 01 January 2008?</li> </ul>
<p>Indicator 4.1.4</p>	<ul style="list-style-type: none"> <li>• Is an HCV risk assessment for expansion that complies with Bonsucro's minimum requirements in place?</li> <li>• Has a risk management and mitigation plan for the identified HCVs been developed?</li> <li>• Is there evidence of the implementation of the HCV risk management and mitigation plan (photographs, field records, training attendance lists, etc)?</li> <li>• Confirm that no new development has taken place in areas identified as HCVs throughout the supply base under certification, according to the maps and the HCVs identified in the risk assessment.</li> <li>• For areas outside non-certified growers to implement a set of minimum precautionary practices designed to protect natural ecosystems and HCVs prioritizing the highest risks area as indicated from supply-base biodiversity and HCV risk mapping and stakeholder mapping .</li> </ul>
<p>Indicator 4.1.5</p>	<ol style="list-style-type: none"> <li>1. Evidence that an ESIA study was done before starting with the planning of new developments (expansions greater than 5% of total supply area under certification or 1000 ha, whichever is less), which meets the minimum requirements: <ul style="list-style-type: none"> <li>• Identification and involvement of the potentially affected stakeholders (local communities, other growers) in the form of a consultation;</li> <li>• Identification of the natural resources on which its operation relies and the impacts of its activities on them;</li> <li>• Description of the consultation process followed (Free, Prior and Informed Consent shall be used for the process and consensus shall be sought when decision shall be taken, or conclusions agreed);</li> <li>• Identification of the positive and negative impacts on the identified stakeholders.</li> <li>• Records from the consultation process and actions decided.</li> <li>• Description of actions (preventive and corrective) to mitigate the identified impacts and to manage or enhance the natural resources;</li> <li>• Measurable objectives set.</li> </ul> </li> <li>2. Check record of workshops, focus groups and/or participatory interventions with communities.</li> <li>3. Check records of agreements on possible alternatives or appropriate mitigation measures with stakeholders.</li> <li>4. Check records of the implementation of identified impact mitigation strategies, as well as evidence of monitoring, evaluation and adaptation of these strategies, specifically: <ul style="list-style-type: none"> <li>• Actions described in the mitigation recommendations and objectives are taken.</li> <li>• Monitoring of progress against the objectives is taking place and records thereof are available.</li> <li>• Monitoring data is analysed to evaluate the effectiveness of measures and adjustments made if found to be ineffective.</li> </ul> </li> </ol>
<p><b>Criterion 4.2</b></p>	

<p>Indicator 4.2.1</p>	<p>The auditor should verify the Soil Mapping Plan contains the following<sup>2</sup>:</p> <ul style="list-style-type: none"> <li>• Soil units</li> <li>• Soil form</li> <li>• Effective rooting depth</li> <li>• Total Available Moisture (TAM)</li> <li>• Monthly irrigation demand</li> <li>• Soil density</li> <li>• Texture</li> <li>• Sodidity and salinity risk profiles</li> <li>• Nitrogen requirements of the crop</li> <li>• Risk of urea volatilization loss</li> <li>• Soil compaction risk</li> <li>• Drainage requirement</li> <li>• Suitability for mole drainage</li> </ul> <p>Verify that:</p> <ul style="list-style-type: none"> <li>• soil map and/or the Soil Management Plan are adjusted according to the types of soils present in the area and that it includes the necessary activities to prevent soil degradation and erosion.</li> <li>• Implementation of soil degradation and erosion prevention activities is carried out, such as retaining crop residues or planting forage species that generate ground cover.</li> </ul>
<p>Indicator 4.2.2</p>	<p>The auditor should verify:</p> <ul style="list-style-type: none"> <li>• The records of all soil and leaf samples.</li> <li>• The Soil Management Plan sets objectives of regular monitoring.</li> <li>• That all fields are sampled every 5 years.</li> <li>• The sampling methodology/ protocol used and its use to ensure consistency in sample representativeness.</li> <li>• Whether sampling follows regional guidelines, if existing.</li> <li>• Records of sampling taken at every replant cycle.</li> <li>• Records to verify that the soil test procedures used by the lab are calibrated</li> <li>• That the soil management plan meets the minimum requirements for measuring physical and chemical characteristics. It must also contain activities that meet the objective of maintaining and improving soil health. The activities must be directed to all sugar cane plantations under certification.</li> <li>• Additionally, the auditor should verify the activities implementation on the field, such as: <ol style="list-style-type: none"> <li>1. Respect for the margins of water bodies (minimum buffer area with tree cover).</li> <li>2. Minimal tillage practices</li> <li>3. ground covers (no bare or exposed soil present)</li> <li>4. areas identified as not favourable for sugar cane cultivation should be under remediation processes (revegetation, no agrochemical application, reforestation, mulching, etc.).</li> </ol> </li> </ul>
<p>Indicator 4.2.3</p>	<ul style="list-style-type: none"> <li>• Does the Soil Management Plan includes all better management practices (BMP's) for soil cover, organic matter, soil acidity, Salinity/Sodicity?</li> <li>• Verify al records of implemented practices al maintained.</li> </ul>

<sup>2</sup> Good Management Practices for the Cane Sugar Industry" by J Meyer et al.,p. 80

	<ul style="list-style-type: none"> <li>• Verify records of corrective actions of implemented practices and verify soils sampling results and recommendations.</li> <li>• Review the results of the analysis of irrigation water as well as rainwater analyses when areas are within 30 kms from the coast.</li> <li>• Verify the procedures of implemented practices.</li> <li>• Verify in the field the implementation of practices.</li> </ul>
Indicator 4.2.4	<ul style="list-style-type: none"> <li>• Does the Soil Management Plan includes objectives for the following: soil cover, organic matter, soil acidity, Salinity/Sodicity?</li> <li>• Verify records of corrective actions of implemented practices and verify soils sampling results and recommendations.</li> <li>• Verify in the field the implementation of corrective actions.</li> <li>• Verify if local industry norms are used for soil analysis.</li> <li>• Verify the soil analysis results are used to achieve the objective set in SMP</li> </ul>
Indicator 4.2.5	<ul style="list-style-type: none"> <li>• Does the Soil Management Plan includes objectives for fertiliser application accordingly to soil analysis?</li> <li>• Verify the soil analysis records by soil type and fertilizer recommendations by field or soil type</li> <li>• Review evidence of application according to recommendations (list of each field, recommended fertilizer rates and fertilizer applied each crop).</li> <li>• Verify records of fertiliser application with rate, time of placement according to local recommendations.</li> <li>• Verify that applied fertiliser does not exceed 10% of the recommended fertiliser for the farm.</li> <li>• Verify that sample procedure and analytical procedures are according to local industry approved practice.</li> </ul>
Indicator 4.2.6	<ul style="list-style-type: none"> <li>• Verify compliance with relevant regulations to limit soil erosion</li> <li>• Verify records of remedial and mitigation actions</li> <li>• Verify in the field the implementation of remedial and mitigation actions</li> </ul>
Indicator 4.2.7	<p>The auditor could request:</p> <ol style="list-style-type: none"> <li>1. documentation including the harvesting procedure and the handling of harvesting residues.</li> <li>2. field evidence of harvest residue management (photos, videos and ocular inspection).</li> <li>3. Evidence of training of workers in charge of harvesting and handling of harvesting residues.</li> <li>4. Harvest records with date, person in charge, time, etc.</li> </ol> <p>The auditor should verify that adjustments were made to harvesting operations and for managing the trash material.</p> <p>For the implementation of cold-burning:</p> <p>The auditor should request evidence of cold-burning activities, including training in the technique for all workers involved in the harvesting task, records of harvesting burns, documented measures and procedures, use of appropriate personal protective equipment for burning and harvesting, etc.</p>

<b>Criterion 4.3</b>	
Indicator 4.3.1	<p>The auditor should request:</p> <ol style="list-style-type: none"> <li>1. Map identifying the main water resources in the area.</li> <li>2. List of main water care actions or initiatives in the area.</li> <li>3. A Water Stewardship Plan (WSP) that considers the water stress identified for the water bodies and includes activities, timeline, responsible parties and allocated resources.</li> <li>4. Evidence of implementation of the Water Stewardship Plan (WSP): participation in local initiatives, photographs, monitoring records of water stress in water bodies, training in sustainable water resource management, water reuse strategies in different crop and mill operations, corporate communication strategies that encourage proper water management, among others.</li> </ol>
Indicator 4.3.2	<p>The auditor should request:</p> <ol style="list-style-type: none"> <li>1. The title of ownership of the company's crops and industrial areas, or their equivalent legal document in the country.</li> <li>2. The procedure for incorporating suppliers into the supplier system and the titles of ownership of the supply chain, or their equivalent legal document in the country.</li> <li>3. Water abstraction permits with the maximum authorised flows for each water body.</li> <li>4. Evidence of follow-up and resolution of land or water rights claims.</li> </ol>
Indicator 4.3.3	<p>The auditor should request:</p> <ol style="list-style-type: none"> <li>1. Evidence of the implementation of internal plans or programmes, such as attendance lists, photographs or videos of training sessions and the development of informative and training material.</li> <li>2. Record of active participation in local community initiatives and processes, with NGOs, regional and national public bodies, etc., aimed at sustainable water management and care.</li> <li>3. Records of water stress measurement.</li> <li>4. Internal sustainable water use plans or programmes involving staff in charge of sugar cane crop and mill.</li> </ol>
Indicator 4.3.4	<p>The auditor should:</p> <ol style="list-style-type: none"> <li>1. Verify that the mill has the necessary water collection permits.</li> <li>2. Request water collection records according to the meters available at the mill. If the flow meters are not easily accessible in the production area, the auditor must assess whether the methodology used by the producer to calculate the volume of water is adequate, i.e. whether it is reliable to obtain the total amount of water consumed.</li> <li>3. In case the mill reuses the mill effluent for crop irrigation, the auditor should request the respective records of the accounting of the mass of water returned to the environment.</li> <li>4. Verify that the ratio of water consumed by the mill is equal to the water used minus the water returned to the environment.</li> </ol>
Indicator 4.3.5	<p>The auditor should review</p> <ol style="list-style-type: none"> <li>1. Rainfall records expressed in mm.</li> <li>2. Records of water inputs to crops, both from irrigation and recycled water from industrial processes, etc.</li> </ol>

Indicator 4.3.6	<p>The auditor should review</p> <ol style="list-style-type: none"> <li>1. Request records of effluent water analysis and verify that dissolved oxygen levels comply with Bonsucro requirements.</li> <li>2. In case of non-compliance with minimum dissolved oxygen in water requirements, evidence of corrective measures implemented should be requested.</li> </ol>
<b>Criterion 4.4</b>	
Indicator 4.4.1	<p>The auditor should request:</p> <ul style="list-style-type: none"> <li>• The pest and disease monitoring plan in which the damage threshold of each pest and disease is defined for when control is necessary. The plan must cover all crop areas under certification.</li> <li>• Records of historical, current and potential pests according to different factors such as rainfall, winds, relative humidity, among others.</li> <li>• Records of the implementation of field monitoring methodologies by types of pests or diseases, types of sampling, dates, persons responsible, results of sampling and crops where it is implemented.</li> <li>• Field records of plant symptomatology caused by pests or diseases.</li> <li>• Request historical records of pest and disease monitoring, as well as weed monitoring and symptoms presented in each crop.</li> </ul>
Indicator 4.4.2	<ul style="list-style-type: none"> <li>• Request the I pest and disease management plan that integrates agronomic, biological and chemical strategies and must request evidence of its implementation according to the agroecological and environmental characteristics of the pests, diseases and weeds.</li> <li>• Conduct field observations of the implementation in the field of the pest, disease and weed management and monitoring strategies according to the activities stipulated in the plan.</li> </ul>
Indicator 4.4.3	<p>The auditor should review:</p> <ul style="list-style-type: none"> <li>• The weed management plan that integrates agronomic, biological and chemical strategies with the activities to be considered to minimise economic damage to crops and must have as a last resort the use of broad-spectrum herbicides.</li> <li>• Records of weed monitoring in the crops under certification, in addition to field records of the implementation of the management plan where the activities carried out in the field, the date, the person responsible and photographic evidence are specified.</li> <li>• Documentary and field evidence of the implementation of the weed management plan.</li> </ul>
Indicator 4.4.4	<p>The auditor should review:</p> <ul style="list-style-type: none"> <li>• Records of all field applications of agrochemicals with at least: <ul style="list-style-type: none"> <li>○ Date of application</li> <li>○ Active ingredient</li> <li>○ Quantity of product</li> <li>○ area of application</li> <li>○ responsible</li> <li>○ Cause of application (insect pests, fungi, bacteria, weeds, nematodes)</li> </ul> </li> <li>• Records of the quantities of active ingredients applied which must not exceed 5 kg active ingredient / ha/year.</li> <li>• List of agrochemicals used on crops with their respective records and labels.</li> </ul>



<p>Indicator 4.4.5</p>	<p>The auditor should ask for:</p> <ul style="list-style-type: none"> <li>• Records of agrochemicals purchased by the mill and their supply base, as well as records of field applications. In addition, a visual inspection of the agrochemical stores both at the mill and in the field should be made.</li> <li>• In case of finding a banned agrochemical, the auditor must request due investigation to argue that the use of the product was the only option for management and control in the field, and that it is included as last option in the Agroecological, pest, disease and weed management plan.</li> </ul>
<p><b>Criterion 4.5</b></p>	
<p>Indicator 4.5.1</p>	<p>The auditor should evidence:</p> <ul style="list-style-type: none"> <li>• Designated personnel only is allowed to access agrochemical storage facilities.</li> <li>• Records of training in the safe use of agrochemicals and in the proper use of personal protective equipment (PPE) are available.</li> <li>• Designated personnel is adequately trained on all aspects of storage and handling of agrochemicals and knows how to use PPE correctly.</li> </ul> <p>See also 4.5.2 below.</p> <p>The auditor should make visual inspections at agrochemical, fuel, fertiliser, fertiliser and hazardous substance storage sites, which must meet the following requirements:</p> <ul style="list-style-type: none"> <li>• Closed, locked areas with restricted access to authorised and trained personnel for the handling of these substances.</li> <li>• Floors, walls and shelves made of non-absorbent, non-flammable material, allowing for easy cleaning and tidiness.</li> <li>• Chemical inputs (agrochemicals and fertilisers) must be kept separate from lubricants, fuels and other hazardous materials.</li> <li>• Agrochemicals must be separated by biocidal action (fungicide, herbicide, insecticide, rodenticide, etc.) and by presentation (powders, liquids, pastes, etc.).</li> <li>• the space must be conditioned to retain possible spills (a spill containment wall must be provided) and with an appropriate kit to recover the spilled material.</li> <li>• The site must have appropriate signage according to the type of material being stored.</li> </ul>
<p>Indicator 4.5.2</p>	<p>The auditor should check:</p> <ul style="list-style-type: none"> <li>• Training records on the safe use of agrochemicals and on the proper use of personal protective equipment (PPE), must ensure that the trainings cover at least the following topics: <ul style="list-style-type: none"> <li>○ Training is specific and relevant to the task(s) performed.</li> <li>○ An explanation of the names, formulations, toxicity, health risks, and other relevant MSDS information related to farm chemicals, fuel, hazardous materials all substances to be used.</li> <li>○ Techniques for correct handling of these substances.</li> <li>○ Correct use of PPE.</li> <li>○ Preventative measures for reducing possible damage to health and the environment caused by the substances.</li> <li>○ Emergency procedures, first aid and medical attention for cases involving poisoning or undue contact with these substances.</li> </ul> </li> <li>• Agrochemical application records should be matched with records of mask use.</li> <li>• The auditor should ensure that workers know how to use PPE correctly.</li> </ul>

## Principle 5

<b>Criterion 5.1</b>	
Indicator 5.1.1	<ul style="list-style-type: none"> <li>• Does the operator provide a documented plan to demonstrate their short-, medium- and long-term plans to increase their capabilities through research, investigation, continuous improvement and biosecurity?</li> <li>• Does the operator include the overall costs (estimated and/or actuals) for R&amp;D, continuous improvement and biosecurity?</li> <li>• Does the operator provide records of the implemented activities of the plans, showing progress?</li> </ul>
Indicator 5.1.2	<ul style="list-style-type: none"> <li>• Does the operator present a calculation of the value added for the scope of certification?</li> <li>• The calculation should exclude all subsidies, salaries, taxes and benefit repartition.</li> <li>• For the added value of the mill, the calculation needs to include the sale of sugar, ethanol, molasses, bagasse and power, less the costs of goods, raw materials and services purchased, divided between the tonnes produced. The value needs to be higher than 14 \$/ton</li> <li>• For the added value of the mill, the calculation needs to include the cane sales less the cost of inputs between the tonnes produced. The value needs to be higher than 10 \$/ton.</li> </ul>
Indicator 5.1.3	<ul style="list-style-type: none"> <li>• Does the operator have a documented Environmental and Social Impact Assessment that identifies the impacts (positive and negative) of its operations over the natural resources and affected stakeholders that, together with the risk assessment (see criterion 1.X), serves as basis for the development of the Environmental and Social Management Plan (ESMP)?</li> <li>• Does the operator have a mitigation plan to reduce the social and environmental impacts over natural resources and affected stakeholders. The last update of the plan is no older than two years. The plan must be developed by someone with relevant expertise and knowledge?</li> <li>• Does the operator have evidence of the implementation of the plan?</li> </ul>
Indicator 5.1.4	<ul style="list-style-type: none"> <li>• Is the operator capable of demonstrating the implementation of at least the 90% of the planned activities of the continuous improvement plan?</li> <li>• Does the operator have a mechanism for grievances in place?</li> <li>• Is the operator capable to demonstrate, through its records, the resolution of at least 90% of grievances?</li> </ul>
<b>Criterion 5.2</b>	
Indicator 5.2.1	<p>Auditors should access to:</p> <ul style="list-style-type: none"> <li>• An internet link where the operator makes air quality data available</li> <li>• A document and/or map articulating how sampling sites were selected that prioritizes residences, schools, clinics and high-traffic areas</li> <li>• Confirmation that air quality data is aligned with parameters listed in the standard OR documentation of how the operator is working to improve air quality</li> <li>• Confirmation that the improvement plan includes technological and community interventions as appropriate</li> </ul>

Indicator 5.2.2	<p>The auditor should ask for the following</p> <ol style="list-style-type: none"> <li>1. A link to where emissions are publicly reported (e.g. if a company uses a voluntary reporting mechanism) <b>OR, absent that</b></li> <li>2. EET information <ol style="list-style-type: none"> <li>a. A report on how BAT was determined for local conditions,</li> <li>b. A report on how emissions were estimated for point-source and fugitive emissions</li> <li>c. Data indicating that the operation is functioning in compliance with those expectations.</li> </ol> </li> </ol>
Indicator 5.2.3	<ul style="list-style-type: none"> <li>• Does the operator provide a documented program, to manage in a responsible manner the categories described above?</li> <li>• Does the operator provide records of the recycling-reuse &amp; disposed/storage of the materials described in the program?</li> <li>• Has the operator implemented the practices described in the program?</li> </ul>
<b>Criterion 5.3</b>	
Indicator 5.3.1	<ul style="list-style-type: none"> <li>• Does the operator provide a documented programme for the vocational training?</li> <li>• Does the programme include the workers and relevant people within the scope of certification?</li> <li>• Is the operator able to demonstrate that the vocational training programme has been developed according to the national framework?</li> <li>• Does the operator provide evidence of trainings of all the described parties within the programme?</li> <li>• Is the operator able to demonstrate the competency of trainers?</li> <li>• Have the trainings been developed according to the educational level of the audience?</li> <li>• Do all workers have the same access to trainings?</li> <li>• Is the average number of hours of training at least 16 hours per year per worker (or proportional for part-time or seasonal workers)?</li> <li>• Does the operator demonstrate that workers experience promotions, from contractor to employee, from low-level to higher level, or from unskilled labor through programs that would enable semi-skilled work (even if the workers are lost to follow-up)?</li> </ul>
<b>Criterion 5.4</b>	
Indicator 5.4.1	<p>The auditor should check that:</p> <ul style="list-style-type: none"> <li>• The operator has a documented occupational risk analysis for the entire supply base. The analysis covers mill and agricultural activities, the activities of external suppliers of raw material, the activities of service providers and contractors.</li> <li>• The operator can provide evidence of the relevant experience of the team who has conducted the analysis.</li> <li>• The risk analysis has been conducted through a recognized methodology, either a methodology recognized by the national legislation or, in its absence, recommendation 192 of ILO Convention C184.</li> <li>• The operator has a documented plan for the mitigation of occupational risks. The plan includes objectives, activities of mitigation, timeline and assigned responsibilities, an outreach and training plan and monitoring mechanisms.</li> </ul>

	<ul style="list-style-type: none"> <li>• The operator is able to share evidence of the raising awareness for all the involved parties, such as producers, workers, contractors, etc.</li> <li>• The operator is able to share evidence of the implementation of the mitigation plan.</li> </ul>
Indicator 5.4.2	<ul style="list-style-type: none"> <li>• Has the operator documented the actual capacities of accommodation?</li> <li>• Is the operator able to demonstrate the localization of the facilities?</li> <li>• Has the operator documented the actual conditions and areas of improvement for any existing facilities for accommodation?</li> <li>• Does the assessment take into consideration the minimum requirements for accommodation under the national legislation?</li> <li>• Does the operator have a documented plan for improvement?</li> <li>• Does the plan include short- and medium-term objectives, activities, designed responsibilities and budget for its operation?</li> <li>• Does the operator provide evidence of the improvements made over time?</li> </ul>
Indicator 5.4.3	<ul style="list-style-type: none"> <li>• Does the operator have a training programme for women's empowerment within the unit of certification?</li> <li>• Can the operator provide clear evidence of the implementation of women empowerment training in a community-based approach?</li> <li>• Does the operator have a plan for increasing women's presence in the workforce?</li> <li>• Does the plan cover all the technical positions of the unit of certification, including mill and agriculture?</li> <li>• Does the operator provide clear evidence to demonstrate an equal remuneration of all workers in similar positions independent of gender?</li> <li>• Is the proportion of women in leadership and technical position equal or superior to 15%?</li> <li>• Has the proportion of women in leadership and technical positions increased over time?</li> <li>• Has this been confirmed with women in the workforce and/or community (e.g. check whether interest is there and then opportunities given)</li> </ul>