SMETA

Sedex Members Ethical Trade Audit Report

Version 6.0

Audit Details			
Sedex Company Reference: *(only available on Sedex System)*	ZC: 1058177	Sedex Site Reference: *(only available on Sedex System)*	ZS: 1050220
Business name (Company name):	FRUTA VIDA PRODUCAO IMPORTAÇÃO E EXPORTAÇÃO LTDA		
Site name:	FRUTA VIDA		
Site address: *(Please include full address)*	Rod. Br 304 Km 13 Mossoró RN	Country:	Brazil
Site contact and job title:	Reinaldo CHOTTEN Agronomist and QMS Manager		
Site phone:	+55849981885467	Site e–mail:	frutavida@coopyfrutas.com.br
SMETA Audit Pillars:	☒ Labour Standards	☒ Health & Safety	☐ Environment ☐ Business Ethics
Date of Audit:	December 7th and 8th ,2018		

Audit Company Name & Logo:	**Report Owner (payee):**
ALGI Building a Sustainable Ethical Culture	FRUTA VIDA PRODUCAO IMPORTAÇÃO E EXPORTAÇÃO LTDA

Audit Conducted By					
Commercial	☒	Purchaser	☐	Retailer	☐
Brand owner	☐	NGO	☐	Trade Union	☐
Multi–stakeholder	☐	Combined Audit (select all that apply)			

Audit Content:

(1) A SMETA audit was conducted which included some or all of Labour Standards, Health & Safety, Environment and Business Ethics. The SMETA Best Practice Version 6.0 April 2017 was applied. The scope of workers included all types at the site e.g. direct employees, agency workers, workers employed by service providers and workers provided by other contractors. Any deviations from the SMETA Methodology are stated (with reasons for deviation) in the SMETA Declaration.

(2) The audit scope was against the following reference documents

2-Pillar SMETA Audit

- ETI Base Code
- SMETA Additions
  - Universal rights covering UNGP
  - Management systems and code implementation,
  - Responsible Recruitment
  - Entitlement to Work & Immigration,
  - Sub-Contracting and Home working,

4-Pillar SMETA

- 2-Pillar requirements plus
- Additional Pillar assessment of Environment
- Additional Pillar assessment of Business Ethics
- The Customer's Supplier Code (Appendix 1)

(3) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non compliances on both the audit report, CAPR and on Sedex.

(4) Any Non-Compliance against customer code shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

SMETA Declaration

I declare that the audit underpinning the following report was conducted in accordance with SMETA Best Practice Guidance and SMETA Measurement Criteria.

(1) Where appropriate non-compliances were raised against the ETI code / SMETA Additions & local law and recorded as non-compliances on both the audit report, CAPR and on Sedex.

(2) Any Non-Compliance against customer code alone shall not be uploaded to Sedex. However, in the CAPR these 'Variances in compliance between ETI code / SMETA Additions/ local law and customer code' shall be noted in the observations section of the CAPR.

Any exceptions to this must be recorded here (e.g. different sample size):	N/A
Auditor Team (s) (please list all including all interviewers):	
Lead auditor:	Xavier Henri Baudequin
Team auditor:	
Interviewers:	Xavier Henri Baudequin
Report writer:	Xavier Henri Baudequin
Report reviewer:	Silke Eidecker
Audit Company Report Reference:	18INT-1430995
Date of declaration:	12/08/2018

Note: The focus of this ethical audit is on the ETI Base Code and local law. The additional elements will not be audited in such depth or scope, but the audit process will still highlight any specific issues.

This report provides a summary of the findings and other applicable information found/gathered during the social audit conducted on the above date only and does not officially confirm or certify compliance with any legal regulations or industry standards. The social audit process requires that information be gathered and considered from records review, worker interviews, management interviews and visual observation. More information is gathered during the social audit process than is provided here. The audit process is a sampling exercise only and does not guarantee that the audited site prior, during or post–audit, are in full compliance with the Code being audited against. The provisions of this Code constitute minimum and not maximum standards and this Code should not be used to prevent companies from exceeding these standards. Companies applying this Code are expected to comply with national and other applicable laws and where the provisions of law and this Code address the same subject, to apply that provision which affords the greater protection. The ownership of this report remains with the party who has paid for the audit. Release permission must be provided by the owner prior to release to any third parties.

Non–Compliance Table

Issue *(please click on the issue title to go direct to the appropriate audit results by clause)* ***Note to auditor, please ensure that when issuing the audit report, hyperlinks are retained.***		**Area of Non–Conformity** *(Only check box when there is a non–conformity, and only in the box/es where the non–conformity can be found)*				**Record the number of issues by line*:**			**Findings** ***(note to auditor, summarise in as few words as possible NCs, Obs and GE)***
		ETI Base Code	**Local Law**	**Additional Elements**	**Customer Code**	**NC**	**Obs**	**GE**	
0A	Universal Rights covering UNGP			☐	☐				
0B	Management systems and code implementation	☒	☒	☐	☐	2			• *Mandatory licence is missing (NC)* • *Legal local requirement is not checked (NC)* •
1.	Freely chosen Employment	☐	☐		☐				• •
2	Freedom of Association	☐	☐		☐				• •
3	Safety and Hygienic Conditions	☒	☒		☐	5			• No MSDS available on chemical preparing point (NC) • Inadequate opening emergency doors (NC) • No Emergency routes (NC) • Inadequate training for PPE

									• No Fire licence (NC) •
4	Child Labour	☐	☐		☐				• •
5	Living Wages and Benefits	☒	☒		☐	1		5	• Benefice not paid (NC) • Minimum salary on site is higher than minimum legal salary (GE) • Workers transportation freely provide (GE) • Extra bonus given for all employees (GE) • Food assistance card given (GE) • Logistic support given for lunch (GE)
6	Working Hours	☐	☐		☐				• •
7	Discrimination	☐	☐		☐				• •
8	Regular Employment	☐	☐	☐	☐				• •
8A	Sub–Contracting and Homeworking		☐	☐	☐				• •

9	Harsh or Inhumane Treatment	☐	☐	☐	☐				
10A	Entitlement to Work		☐	☐	☐				
10B2	Environment 2-Pillar		☐	☐	☐				
10B4	Environment 4–Pillar		☐	☐	☐				
10C	Business Ethics		☐	☐	☐				

General observations and summary of the site:

FRUTA VIDA LTDA. is located at about 25 km form Mossoro, 2nd biggest city of Rio Grande of North State, north east of Brazil. It is dedicated to the growing and packing of melons main agricultural products produced in the region
FRUTA VIDA Ltda. is member a larger producer group named COOPYFRUTAS, COOPERATIVA DOS FRUTICULTORES DA BACIA POTIGUAR in which are included four others local fruits growers who are working upon the same quality management system. It has a total size of 573,6ha of which 280 ha are cultivated. The site includes a packing house, canteen, technical premises such as for irrigation and toxics products mixture point, chemicals and paper box warehouse for an average total built surface of 69 000 sq. meters. No Workers are living on site. The company begun its activities on 2009.

During the audit the staff was composed of 230 workers out of which 224 are production workers and 6 are dedicated to administrative or management functions. From Monday to Friday, working shift is from 06:30 am to 4:30 pm with two unpaid hours for lunch (from 11 am to 01:00 pm). Saturday offers a working time from 06:30am to 10:30 am. Banking days as well as Sundays are rarely worked but when occurring they are fully paid at the legal Brazilian rate i.e. double paid. Others extra hours are paid on rate defined on the local Collective bargain agreements (CBA) i.e. 1,5% for the first two hours then 1,65% the next one.

Standard work week sums up 44 hours, with o total sums of 220 worked hours by month as required by the Brazilian Labour Laws (CLT). Workers are monthly paid by bank money transfer on a "Free of charge" workers account except for new hired workers who are paid by Bank cheques. These payments occur until the 3rd day of the next month. A part payment is provided on 15th day of each month and mostly represent 40% of the total worker's income.

**Please note the table above records the total number of Non-compliances (NC), Observations (Obs) and Good Examples (GE). This gives the reviewer an indication of problem areas but does not detail severities of each issue – Reviewers need to check audit results by clause.*

Site Details

<table>
<tr><th colspan="3">Site Details</th></tr>
<tr><td>A: Company Name:</td><td colspan="2">FRUTA VIDA PRODUCAO IMPORTAÇÃO E EXPORTAÇÃO LTDA</td></tr>
<tr><td>B: Site name:</td><td colspan="2">FRUTA VIDA PRODUCAO IMPORTAÇÃO E EXPORTAÇÃO LTDA</td></tr>
<tr><td>C: GPS location:
(if available)</td><td>GPS Address:</td><td>Latitude:
Longitude:</td></tr>
<tr><td>D: Applicable business and other legally required licence numbers and documents, for example, business license number, liability insurance, any other required government inspections</td><td colspan="2">Environmental Licence: 2014-071662 valid from 17/08/19 through 2019 issued by IDEMA

Operational local licence: 013.966.1 valid to 12/31/2018

ITR (Rural Property Tax): 3.761 028-7 (land registry number)

Health survey: issued by Brazilian Agriculture Ministry (MAPA) on 12/07/2017 valid 1 year issued by Roberto Carlos Razera Papa MAPA Officer # 2408003.055

Water licence: #1: licence 09/2017 issued by IGARN on 11/01/2017 valid through 4 years

#2: licence 12/2015 issued by IGARN on 27/05/2015 valid through 4 years

#3: licence 073/2016 issued by IGARN on 15/02/2016 valid through 4 years

#4: licence 100/2017 issued by IGARN on 24/02/2017 valid through 4 years</td></tr>
<tr><td>E: Products/Activities at site, for example, garment manufacture, electricals, toys, grower, cutting, sewing, packing etc.</td><td colspan="2">Melons</td></tr>
<tr><td>F: Site description:
(Include size, location, and age of site. Also, include structure and number of buildings)</td><td colspan="2"><table>
<tr><th>Production Building no</th><th>Description</th><th>Remark, if any</th></tr>
<tr><td>1</td><td>Packing house16570 sq. met.</td><td></td></tr>
<tr><td>2</td><td>Mechanical area 3142 sq. met</td><td></td></tr>
<tr><td>3</td><td>Fertilizers warehouse and annex 4350 sq. met</td><td></td></tr>
</table></td></tr>
</table>

4	Bio Fabrics 1807 sq. met	
5	Gaz Station area 1549 sq. met	
6	Agro toxics warehouse 8715 sq. met	
7	Warehouse and boxes deposits 7855 sq. met	
8	Canteen 1334 sq. met	
9	Toilets facilities 3300 sq. met	
10	Water Pumping station 516 sq. met	
11	Irrigation 4300 sq. met	
12	Garages 16172 sq. met	

The site belongs to the actual owner since 2009. It is dedicated to Melons growing and packing 64 % are shipped abroad (major client is NUFRI FL with around 36% for external market) and 36% sold on domestic market (Main client PILON 1%). The facility has a global area of 573 hectares of which only 280,00ha are cultivated. The facilities are located Rod. Br 304 Km 13 Mossoro –RN Brazil. Facilities include a packing house, chemical and paper boxes warehouses, administrative offices, irrigation house, workers accommodation water treatment point and canteen. Total built area is 69,000 sq. mt.

Visible structural integrity issues (large cracks) observed?

☐ Yes

☒ No
Please give details: All premises and structures are in a good condition

Does the site have a structural engineer evaluation?

☐ Yes

☒ No
Please give details: N/A

G: Site function:

☐ Agent
☐ Factory Processing/Manufacturer
☐ Finished Product Supplier

	☒ Grower ☐ Homeworker ☐ Labour Provider ☒ Pack House ☐ Primary Producer ☐ Service Provider ☐ Sub–Contractor
H: Month(s) of peak season: (if applicable)	September, October, November
I: Process overview: *(Include products being produced, main operations, number of production lines, main equipment used)*	Planting, weeding, spraying, irrigation, pruning and harvesting as fields operations, then reception of fruit, classification, packing, palletizing, quality control and final shipping to clients
J: What form of worker representation / union is there on site?	☐ Union (name) ☒ Worker Committee ☐ Other (specify) ☐ None
K: Is there any night production work at the site?	☐ Yes ☒ No
L: Are there any on site provided worker accommodation buildings e.g. dormitories	☐ Yes ☒ No If yes approx. % of workers in on site accommodation
M: Are there any off site provided worker accommodation buildings	☐ Yes ☒ No If Yes approx. % of workers
N: Were all site provided accommodation buildings included in this audit	☐ Yes ☒ No If No, please give details N/A

Audit Parameters		
A: Time in and time out	Day 1 Time in: 08:30 AM Day 1 Time out: 05:00 PM	Day 2 Time in: 07:30 AM Day 2 Time out: 04:15 PM
B: Number of auditor days used:	2 man-days	
C: Audit type:	☐ Full Initial ☒ Periodic ☐ Full Follow–up ☐ Partial Follow–Up ☐ Partial Other If other, please define:	
D: Was the audit announced?	☒ Announced ☐ Semi – announced: Window detail: weeks ☐ Unannounced	
E: Was the Sedex SAQ available for review?	☒ Yes ☐ No If No, why not	
F: Any conflicting information SAQ/Pre-Audit Info to Audit findings?	☐ Yes ☒ No If **Yes**, please capture detail in appropriate audit by clause	
G: Who signed and agreed CAPR *(Name and job title)*	Reinaldo CHOTTEN	
H: Is further information available *(If yes please contact audit company for details)*	☐ Yes ☒ No	
I: Previous audit date:	N/A	
J: Previous audit type:	N/A	
K: Were any previous audits reviewed for this audit	☐ Yes ☒ No ☐ N/A	

Audit attendance	Management	Worker Representatives	
	Senior management	Worker Committee representatives	Union representatives
A: Present at the opening meeting?	☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☒ No
B: Present at the audit?	☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☒ No
C: Present at the closing meeting?	☒ Yes ☐ No	☒ Yes ☐ No	☐ Yes ☒ No
D: If Worker Representatives were not present please explain reasons why *(only complete if no worker reps present)*	N/A		

E: If Union Representatives were not present please explain reasons why: *(only complete if no union reps present)*	No permanent Union representatives are available on site

Worker Analysis

> *The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national and where they do not intend to remain permanently or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity*

Worker Analysis								
	Local			Migrant*				Total
	Permanent	Temporary	Agency	Permanent	Temporary	Agency	Home workers	
Worker numbers – Male	87	111	0	0	0	0	0	198
Worker numbers – female	6	26	0	0	0	0	0	32
Total	93	137	0	0	0	0	0	230
Number of Workers interviewed – male	9	9	0	0	0	0	0	18
Number of Workers interviewed – female	3	6	0	0	0	0	0	9
Total – interviewed sample size	12	15	0	0	0	0	0	27

A: Nationality of Management	Brazilian
B: Nationality of workers *Please add more rows as applicable*	Countries: Country 1: BRAZIL Country 2: _____ Country 3: _____
C: For the majority nationality of workers:	Nationality 1 approx % total workforce 100% Nationality 2 approx % total workforce_____ Nationality 3 approx % total workforce_____
D: Worker remuneration *(management information)*	_____% workers on piece rate _____% hourly paid workers 100 % salaried workers Payment cycle: _____% daily paid _____% weekly paid 100 % monthly paid _____% other

	If other, please give details Intermediate payment (40% of salary) is made on day 15th

Worker Interview Summary		
A: Were workers aware of the audit?	☐ Yes ☒ No	
B: Were workers aware of the code?	☐ Yes ☒ No	
C: Number of group interviews: *(Please specify number and size of groups. Please see SMETA Best Practice Guidance and Measurement Criteria. If the auditor was not able to follow the BPG, please state within the declaration)*	Group #1: 5 male workers Group #2: 5 male workers Group #3: 5 female workers Group #4: 5 male workers	
D: Number of individual interviews *(Please see SMETA Best Practice Guidance and Measurement Criteria)*	Male: 4	Female: 3
E: All groups of workers are included in the scope of this audit such as; Direct employees, Casual and agency workers, Workers employed by service providers such as security and catering staff as well as workers supplied by other contractors. *Note to auditor: please record details of migrant /agency/contractor workers in section 8 – Regular Employment, under Responsible Recruitment*	☒ Yes ☐ No If no, please give details	
F: Interviews were done in private and the confidentiality of the interview process was communicated to the workers?	☒ Yes ☐ No	
G: In general, what was the attitude of the workers towards their workplace?	☒ Favourable ☐ Non–favourable ☐ Indifferent	
H: What was the most common worker complaint?	No complain were reported	
I: What did the workers like the most about working at this site?	Benefices such as food, regularity of payments, overtime paid and logistic support for lunch time which are given by the company.	
J: Any additional comment(s) regarding interviews:	None	
K: Attitude of workers to hours worked:	No complain about worked hours when overtime permits to have a better income.	
L. Is there any worker survey information available?		
☐ Yes ☒ No *If yes, please give details:*		
M: Attitude of workers: *(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk*		

Most of the workers in this farm are upon temporary contract. They come back on site from a year to another during peak activities season (from July to November) It is a common practice for other permanents workers to keep working a few years and then to ask and have an unformal agreement to the company to be dismissed in order to receive the unemployment assistance salary and the related insurance. Workers feel positive to work and stay in the company. They said it is a great place to work.
N: Attitude of worker's committee/union reps: *(Include their attitude to management, workplace, and the interview process. Both positive and negative information should be included) Note: Do not document any information that could put workers at risk*
Worker committee representant was interviewed. He didn't point out any issues.
O: Attitude of managers: *(Include attitude to audit, and audit process. Both positive and negative information should be included)*
Manager staff, including the owner of the company, were committed with the audit process and open mind

Audit Results by Clause

0A: Universal Rights covering UNGP
(Click here to return to NC–table)

0.A. Guidance for Observations
0.A.1 Businesses should have a policy, endorsed at the highest level, covering human rights impacts and issues, and ensure it is communicated to all appropriate parties, including its own suppliers.
0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights
0.A.3 Businesses shall identify their stakeholders and salient issues.
0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights.
0.A.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation.
0.A.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter.

Note for auditors and readers. This is not a full Human Rights Assessment, but instead a check on the business's implementation of processes to meet their Universal rights covering UNGP responsibilities.

Current Systems and Evidence Examined
To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

The audited site representative in charge of QMS, Mr Reinaldo CHOTTEN presented various policies related to human rights, business analyses risk or processes committed to worker's security and Welfare. Training records upon these standards were also verified during the audit process.

Mr Reinaldo CHOTTEN is agronomist in charge of the implantation of the ETI code of conduct as well as for others quality standards. He is also responsible for the QMS of a group of farms, COOPYFRUTAS, in which is included FRUTA VIDA Ltda, farms which are generally audited by sampling method upon the same policies and operational processes.
There are no Union representatives on site even when workers are aware of their liberty of association as define in an internal policy "Política de Ética e Responsabilidade social" AP01 versão 11 2018 valid to 2019 in which is clearly explained such rights.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details: Documents reviews, workers interviews

Any other comments:

A: Policy statement that expresses commitment to respect human rights?	☒ Yes ☐ No Please give details (mainly applicable for the parent company): Commitment to respect human right is described on page 46 of the Política de Ética e Responsabilidade social
B: Does the business have a designated person responsible for implementing standards concerning Human Rights?	☒ Yes ☐ No Please give details: Name: Reinaldo CHOTTEN Job title: Agronomist and QMS manager
C: Does the businesses have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter?	☒ Yes ☐ No Please give details: An internal process of suggestion and reclamation is available on site. This process in on free access, is free and anonymous
D: Does grievance mechanism meet with UNGP requirement of e.g. (Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible, a source of continuous learning and based on stakeholder engagement)?	☒ Yes ☐ No If no, please give details:
E: Does the business demonstrate effective data privacy procedures for workers' information, which is implemented?	☒ Yes ☐ No Please give details: A confidentiality commitment is inserted on page 57 from the Operational Process POP GR 28

Findings none	
Finding: Observation ☐ **Company NC** ☐ **Description of observation:** **Local law or ETI/Additional elements / customer specific requirement:** **Comments:**	**Objective evidence observed:**

Good examples observed: none	
Description of Good Example (GE):	**Objective Evidence Observed:**

Measuring Workplace Impact

Workplace Impact		
A: Annual worker turnover: Number of workers leaving in last 12 months as a % of average total number of workers on site over the year (annual worker turnover)	Last year: 7,52%	This year 7,44 %
B: Current % quarterly (90 days) turnover: Number of workers leaving from the first of the 90 day period through to the last day of the 90 day period / [(number of employees on the 1st day of 90 day period + number of employees on the last day of the 90 day period) / 2]	7,22	
C: Annual % absenteeism: Number of days lost through job absence in the year / [(number of employees on 1st day of the year + number employees on the last day of the year) / 2] * number available workdays in the year	Last year: 3,91%	This year 3,91%
D: Quarterly (90 days) % absenteeism: Number of days lost through job absence in the period / [(Number of employees on 1st of the period + Number of employees on the last day of the period) / 2] * Number of available workdays in the month	6,92%	
E: Are accidents recorded?	☒ Yes ☐ No Please describe: Procedure is in place but according to management representative no accidents were recorded in the last past two years. During interviews workers asserted they are no accident known on site.	
F: Annual Number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	Last year: Number: Not tracked	This year: Number: Not tracked
G: Quarterly (90 days) number of work related accidents and injuries per 100 workers: [(Number of work related accidents and injuries * 100) / Number of total workers]	Not tracked	
H: Lost day work cases per 100 workers: [(Number of lost days due to work accidents and work related injuries * 100) / Number of total workers]	Last year: Not tracked	This year: Not tracked
I: % of workers that work on average more than 48 standard hours / week in the last 6 / 12 months:	6 months _____0% workers	12 months _____0% workers
J: % of workers that work on average more than 60 total hours / week in the last 6 / 12 months:	6 months _____0_% workers	12 months _____0_% workers

0B: Management system and Code Implementation
(click here to return to NC Table)

0.B.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.
0.B.2 Suppliers are expected to be operating legally in premises with the correct business licenses and permissions and to have systems to ensure that all relevant land rights have been complied with
0.B.3 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code.
0.B.4 Suppliers are expected to communicate this Code to all employees.
0.B.5 Suppliers should communicate this code to their own suppliers and, where reasonably practicable, extend the principles of this Ethical Code through their supply chain.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

The site has implemented a management system in order to apply ETI requirements but also other quality standards and good fields practices (as Global Gap on which the site is also certified on GGN 4049928377654 with last update on 2017/11/22 issued by Sativa). Social sustainability ETI code of conduct, Health and safety risk analysis (PIASS elaborated by Leonardo Lacerda Barros, Medics and Sarah Christina Rodrigues dos Santos Silveira, Work Safety Engineer on July 2018 with one year validity), conditions of works analysis (LTCAT issued and signed by Sarah Silveira on October 2018 – one year validity) , labour policy, freedom of association policy and environmental risk analysis for nature protection are for instance available and verified on site. Reinaldo CHOTTEN is the person in charge responsible for the implementation of ETI code

All mandatory legal license such as Business License, Water licence or Environmental Legal register (CAR) are available on site. Land conflict are not verified when the company justified land property through ITR (Brazilian Tax upon Land property). ETI code of conduct is fully displayed around the site. Workers comments about that. Knowledge of this code was verified through workers interviews and ETI code on announcement boards on site.

Two issues were related upon general conditions of the management system. The first one is related upon a general licence that the company must provided to certify that the buses used for workers transportation are fully authorized. The Brazilian labour Law state in its norm NR31 that company must have a valid licence issued by the local transportation authority for any of these buses. Second issue is related with the maximum age that should have a male worker dedicated to chemicals spraying activities. The Brazilian labour Law state in its norm NR31 that no male workers above 60 years old should be employed in this kind of activities. But on the same subject, a local collective Bargain agreement state a more protective and restrictive age limit when saying that no male workers above 50 years should do such works. Two workers upon this age were identified on site (Jose Luiz de Sales Filho aged 55, and Paulo Ribeiro Costa aged 54) and the management of the farm justified this issue by the fact that no one had verified if the CBA had or not a stricter position about workers protection in this position.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details: documents review, workers interviews, visit of the premises.

Any other comments: None

Management Systems:

A: In the last 12 months, has the site been subject to any fines/prosecutions for non–compliance to any regulations?	☐ Yes ☒ No Please give details:
B: Do policies and/or procedures exist that reduce the risk of forced labour, child labour, discrimination, harassment & abuse?	☒ Yes ☐ No Please give details: a permanent survey of the Local and international legislation is driven by the QMS Manager. An internal Complain box is available on site to anonymously report any facts upon these topics
C: If Yes, is there evidence (an indication) of effective implementation? Please give details.	Policies and written commitment of the company was verified through documents review
D: Have managers and workers received training in the standards for forced labour, child labour, discrimination, harassment & abuse?	☒ Yes ☐ No Please give details: all workers and managers must be trained on site when training is mandatory
E: If Yes, is there evidence (an indication) that training has been effective e.g. training records etc.? Please give details	☒ Yes ☐ No Please give details: Training minutes reviewed such as for Antonia Arlene Negreiro de Souza on July 2018
F; Does the site have any internationally recognised system certifications e.g. ISO 9000, 14000, OHSAS 18000, SA8000 (or other social audits). *Please detail (Number and date).*	☐ Yes ☒ No Please give details: N/A
G: Is there a Human Resources manager/department? If Yes, please detail.	☒ Yes ☐ No Please give details: Maria Vanessa de Melo is the person in charge for HR
H: Is there a senior person /manager responsible for implementation of the code	☒ Yes ☐ No Please give details: Reinaldo CHOTTEN is the person in charge responsible for the implementation of ETI code
I: Is there a policy to ensure all worker information is confidential	☒ Yes ☐ No Please give details: Included Confidentiality policy POP GR28 page 57
J: Is there an effective procedure to ensure confidential information is kept confidential	☒ Yes ☐ No Please give details: all documents are kept on HR department on restricted area
K: Are risk assessments conducted to evaluate policy and procedure effectiveness?	☒ Yes ☐ No

	Please give details: in Manual da Qualidade COD POL 01 vers.7 last update 06/05/18 and in PGMSSA signed by Leonardo Lacerda Barros and Sara Cristina Rodrigues Santos
L: Does the facility have a process to address issues found when conducting risk assessments, including implementation of controls to reduce identified risks?	☒ Yes ☐ No Please give details: Manual da Qualidade COD POL 01 vers.7 last update 06/05/18
M: Does the facility have a policy/code which require labour standards of its own suppliers?	☒ Yes ☐ No Please give details: Manual da Qualidade COD POL 01 vers.7 last update 06/05/18
Land rights	
N: Does the site have all required land rights licenses and permissions *(see SMETA Measurement Criteria)*?	☒ Yes ☐ No Please give details: It was verified licences such as Operational Permits issued by IDEMA 0n 08/17/2014 (valid to 2019
O: Does the site have systems in place to conduct legal due diligence to recognize and apply national laws and practices relating to land title?	☒ Yes ☐ No Please give details: recipes of Land Taxes payments (**ITR**) are available to prove that the site is legal owner
P: Does the site have a written policy and procedures specific to land rights. If yes, does it include any due diligence the company will undertake to obtain free, prior and informed consent, (FPIC) even if national/local law does not require it	☐ Yes ☒ No If yes, how does the company obtain FPIC:
Q: Is there evidence that facility / site compensated the owner/lessor for the land prior to the facility being built or expanded.	☐ Yes ☒ No Please give details:
R. Does the Facility demonstrate that alternatives to a specific land acquisition were considered to avoid or minimize adverse impacts?	☐ Yes ☒ No Please give details: the land was legally purchased when the site has a legal property identification number: 3.761.028-7
S: Is There any evidence of illegal appropriation of land for facility building or expansion of footprint.	☐ Yes ☒ No Please give details:

Non–compliance:

1. Description of non–compliance: ☒ NC against ETI/Additional Elements ☒ NC against Local Law ☐ NC against customer code**:** When reviewing the QMS documents, it was identified 2 incidents in checking the requirement of local work legislation **Local law and/or ETI requirement:** **ETI 0b 10:** No system in place or way to keep up-to-date with local and national laws or otherwise inadequate management awareness **Brazil Local CBA # 24.a** No workers above 50 should spray agro-toxic **Recommended corrective action:** The company must apply an internal control to check the local regulations requirements	**Objective evidence observed:** *(where relevant please add photo numbers)* documents review, workers interviews,

Observation: none	
Description of observation: **Local law or ETI requirement:** **Comments:**	**Objective evidence observed:**

Good Examples observed: none	
Description of Good Example (GE):	**Objective evidence observed:**

1: Freely Chosen Employment *(Click here to return to NC–table)*
ETI 1.1 There is no forced, bonded or involuntary prison labour. 1.2 Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice.

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
According to workers interviews, no evidences of forced labour exist on site. Workers are free to come and go. No complain upon any retained documents or fees to pay when workers are hired was verified. No taxes are paid during selection and PPE are freely provided by the company. A Hiring policy is included in the Política de Ética e Responsabilidade social AP01 issued in 2018 **Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):** Details: worker's interviews, review of QMS documents. Any other comments: none

A: Is there any evidence of retention of original documents, e.g. passports/ID's	☐ Yes ☒ No If yes, please give details and category of workers affected:
B: Is there any evidence of a loan scheme in operation	☐ Yes ☒ No If yes, please give details and category of workers affected:
C: Is there any evidence of retention of wages /deposits	☐ Yes ☒ No If yes, please give details and category of workers affected:
D: Are there any restrictions on workers' freedom to terminate employment?	☐ Yes ☒ No Please describe finding: All interviewed workers said they are free to quit. They are also used to put a voluntary end to their contract and to enter in an agreement with the site after one or two years spent in the company in order to be entitled to severance pay (FGTS) that the company, by law, must deposit each month. Deposit of these payments were verified through last payment record on 11/29/2018 : R$ 22.405 paid.
E: If any part of the business is UK based or registered there & has a	☐ Yes ☐ No

turnover over £36m, is there is a published 'modern day slavery statement.	Please describe finding: ☒ Not applicable
G: Is there evidence of any restrictions on workers' freedoms to leave the site at the end of the work day?	☐ Yes ☒ No Please describe finding: during interviews, all workers including those living on facilities declared they can leave the site without any restrictions. This point is included in the Política de Ética e Responsabilidade Social on page 47 (Emprego escolhido livremente)
H: Does the site understand the risks of forced / trafficked / bonded labour in its supply chain	☒ Yes ☐ No If yes, please give details and category of workers affected: 100 %. All workers are trained and oriented upon this topic. The company is also hiring its own workers with no intermediate or agency in order to eradicate this risk. This point was verified through workers interviews. Information upon this point are largely spread all over the site on announcements boards. ☐ Not applicable
I: Is the site taking any steps taking to reduce the risk of forced / trafficked labour?	☒ Yes ☐ No Please describe finding: the site doesn't accept any intermediate. All hiring process is controlled by the HR department in the Farm.

Non–compliance: none	
1. Description of non–compliance: ☐ NC against ETI code: ☐ NC against Local Law: ☐ NC against customer **Local law and/or ETI requirement** **Recommended corrective action:**	**Objective evidence observed:** *(where relevant please add photo numbers)*

Observation: none	
Description of observation: **Local law or ETI requirement:** **Comments:**	**Objective evidence observed:**

Good Examples observed: none	
Description of Good Example (GE):	**Objective evidence observed:**

2: Freedom of Association and Right to Collective Bargaining are Respected

(Click here to return to NC–table)
(Click here to return to Key Information)

ETI

2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively.
2.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities.
2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace.
2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems: No union representatives on site. But Freedom of Association was verified on site where workers are free to contribute or not to Union, through a written declaration kept in their files. Unions are rarely used to enter and promote meetings, according to some worker. No one was able to say when was the last time.

A CBA is yearly negotiated with Unions in the region as they are two legal entities for workers: SINDICATO DOS TRABALHADORES NA LAVOURA DE MOSSORO- STLM (for basics activities on fields) and SINTFRUIT (for other activities such as administrative functions or technical functions such as Tractor driver or irrigator).

2 CBA were verified on site through legal publication: # 46217.009157/2017-12 (issued on 31/10/2017 valid from 01/09/2017 through 30/08/2018 for STLM - Legal registry number: RN000416/2017 (during the audit the new agreement valid from 01/09/2018 to 30/08/2019 wasn't available yet, but as verified on pay roll, salary updating had been already paid)) and # 46217.007666/2018-91 (issued on 24/10/2018 and valid from 01/09/2018 to 30/08/2019- Legal registry number: RN000346/2018). Both of CBAs were published in the internet site of the Brazilian Ministry of Labour.

Other workers representation is also available on site through legal requirements: CIPA (works prevention committee for workers) is freely chosen on site and included representatives of the site and representatives of the workers. Last election was initiated on 07/01/2017 with poll driven on 08/01/2017, statement of new CIPA counsel on 08/01/201, training for members of the CIPA on 09/18 to 09/22/2017. One member of the CIPA was interviewed Mr Daniel Moura de Assis to check among other topics if CIPA meetings are really effectives. It was also verified the last minute of CIPA meeting on 10/26/2018 in which comments are made upon cleaning of workers toilets, use of PPE for motorcycle drivers, internal inspection required for worker's transportation vehicles.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details: workers interviews, reviews of QMS management, interviews with management, review of pay roll, interview with CIPA member

A: What form of worker representation/union is there on site?	☐ Union (name) ☒ Worker Committee ☐ Other (specify) ☐ None	
B: Is it a legal requirement to have a union?	☐ Yes ☒ No	
C: Is it a legal requirement to have a worker's committee?	☒ Yes ☐ No	
D: Is there any other form of effective worker/management communication channel? *(Other than union/worker committee e.g. H&S, sexual harassment)*	☒ Yes ☐ No Describe: there is an anonymous complain box system which was for example seen in the worker's canteen Is there evidence of free elections? ☒ Yes ☐ No	
E: Does the supplier provide adequate facilities to allow the Union or committee to conduct related business?	☒ Yes ☐ No Details: there is a time schedule plan for meetings and this plan was verified through CIPA member interview	
F: Name of union and union representative, if applicable:	STTLM SINTFRUIT	Is there evidence of free elections? ☐ Yes ☐ No ☒ N/A
G: If there is no union, is there a parallel means of consultation with workers e.g. worker committees?	yes	Is there evidence of free elections? ☒ Yes ☐ No ☐ N/A
H: Are all workers aware of who their representatives are?	☒ Yes ☐ No	Verified during worker interviews
I: Were worker representatives freely elected?	☒ Yes ☐ No	Date of last election: 08/01/2017
J: Do workers know what topics can be raised with their representatives?	☒ Yes ☐ No	Verified during worker interviews
K: Were worker representatives/union representatives interviewed?	☒ Yes ☐ No If **Yes**, please state how many: 1 Mr Daniel Moura de Assis	
L: Please describe any evidence that union/worker's committee is effective? *Specify date of last meeting; topics covered; how minutes were communicated etc.*	CIPA Member asserted that all meetings are monthly driven. Minutes of meeting were reviewed i.e. on 07/27/18 or 09/29/18. Last minute was registered on 10/26/2018 Last minute of CIPA meeting was written on 10/26/2018 in which comments are made upon cleaning of workers toilets, use of PPE for moto drivers, internal inspection required for worker's transportation vehicles.	

M: Are any workers covered by Collective Bargaining Agreement (CBA)?	☒ Yes ☐ No	
If **Yes,** what percentage by trade Union/worker representation	100 % workers covered by Union CBA	____% workers covered by worker rep CBA
If **Yes**, does the Collective Bargaining Agreement (CBA) include rates of pay?	☒ Yes ☐ No	

Non–compliance: none	
1. Description of non–compliance: ☐ NC against ETI code**:** ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement:** **Recommended corrective action:** 2. **Description of non–compliance:** ☐ NC against ETI code**:** ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement:** **Recommended corrective action:**	**Objective evidence observed:** *(where relevant please add photo numbers)*

Observation: none	
Description of observation: **Local law or ETI requirement:** **Comments:**	**Objective evidence observed:**

Good Examples observed: none	
Description of Good Example (GE):	**Objective evidence observed:**

3: Working Conditions are Safe and Hygienic

(Click here to return to NC–table)
(Click here to return to Key Information)

ETI

3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment.
3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers.
3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.
3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers.
3.5 The company observing the code shall assign responsibility for Health & Safety to a senior management representative.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

The site is well organized. Constructions are in a good state of conservation. All premises were renovated.

Workers are coming back home using the site's buses. The transportation is free of charge. There is a permanent technical survey of the vehicles used for transportation on site. The survey is driven by the H&S officer Fernando Antonio de Lima.
Nevertheless, it was verified during the management system documentations review, and confirmed during workers interviews, that vehicles are also used to transport workers on publics roads. According to Brazilian law NR 31, they should therefore have a Public License and technical inspection certificate. This issue was pointed out as a NC during the audit and the closing meeting.

Records of Health and Safety training were identified such as Tractor user (on 07/13/18), Irrigation operator (06/20/18), Pesticides spraying (on 09/27/2018) Fire drill (10/02/18), Emergency Evacuation drill (10/02/2018). Packing house premises are well structured and do not present any visible risks to workers.

Some issues were detected upon 2 fire emergency exits with an inward irregular opening side in the packing house and the canteen, absence of Fire licence and emergency fire routes in part of the packing houses although fire extinguishers and security instructions are largely spread all over the site, absence of MSDS on fertilizers mixture point area, no adequate training and use of PPE in the packing house when Risk analysis asserts that PPE (earplugs) must be use on packaging area but where workers are not enough trained and inducted to properly use them.

As asserted by Mr Reinaldo CHOTTEN, QMS manager, no accidents were reported on site in the 2 previous year

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details: site tour, workers interviews, management interviews, reviews of the QMS documentation,

Any other comments: none

A: Does the facility have general and occupational Health & Safety policies and procedures that are fit for purpose and are these communicated to workers?	☒ Yes ☐ No Please give details: Mandatory training are given to workers about H&S as well as about PPE mandatory use although was identified unproper training in the packing house. PPE are freely provided by the company. This point is included in the Política de Ética e Responsabilidade Social on page 47 (Condições de trabalho seguras e higiénicas)
B: Are the policies included in workers' manuals?	☒ Yes ☐ No Please give details: Integration training are mandatory in site. All workers related during interviews that H&S instructions are given
C: Are there any structural additions without required permits/inspections (e.g. floors added)?	☐ Yes ☒ No Please give details: no additions noted during site tour
D: Are visitors to the site informed on H&S and provided with personal protective equipment	☒ Yes ☐ No Please give details: all access to technical premises are restricted and can only be done with related PPE as for example when visiting the Toxics products preparing area during the audit
E: Is a medical room or medical facility provided for workers? If yes, do the room(s) meet legal requirements and is the size/number of rooms suitable for the number of workers.	☒ Yes ☐ No Please give details: a medical room is available to conduct admission, occupational and dismiss exam by contracted medic or for essential first aid care. In case of any serious injuries or health problems, the workers is freely transported to the nearest hospital
F: Is there a doctor or nurse on site or there is easy access to first aider/ trained medical aid?	☒ Yes ☐ No Please give details: CIPA member Daniel Moura de Assis declared he has been trained on first aid procedures and care as several others people.

G: Where the facility provides worker transport - is it fit for purpose, safe, maintained and operated by competent persons e.g. buses and other vehicles?	☐ Yes ☒ No Please give details: A certification of inspection for transportation vehicles as required by law is missing. This was reported as a NC
H: Is secure personal storage space provided for workers in their living space and is it fit for purpose?	☒ Yes ☐ No Please give details: Workers were provided with individuals secured lockers. These lockers as also available on workers accommodations.
I: Are H&S Risk assessments conducted (including evaluating the arrangements for workers doing overtime e.g. driving after a long shift) and are there controls to reduce identified risk?	☒ Yes ☐ No Please give details: PIASS elaborated by Leonardo Lacerda Barros, Medics and Sarah Christina Rodrigues dos Santos Silveira, Work Safety Engineer on July 2018 with one-year validity), conditions of works analysis (LTCAT issued and signed by Sarah Silveira on October 2018 – valid through October 2019
J: Is the site meeting its legal obligations on environmental requirements including required permits for use and disposal of natural resources?	☒ Yes ☐ No Please give details: all mandatory licences were verified on site Environmental Licence: 2014-071662 valid from 08/17/14 until 2019 issued by IDEMA Various Water licence available such as : # 09/2017 issued by IGARN on 11/01/2017 valid through 4 years
K: Is the site meeting its customer requirements on environmental standards, including the use of banned chemicals?	☒ Yes ☐ No Please give details: The site is certified Global Gap and as a mandatory and critical point, must not use any banned chemicals regarding to final markets regulation and customer's requirements (Global Gap number 4049928377654 issued on 2017-11-22 by SATIVA valid to 2018-12-08 in renovation process)

Non–compliance:

1. Description of non–compliance:
☒ NC against ETI/Additional Elements ☒ NC against Local Law
☐ NC against customer code**:**

During the review of the management system, it was a verified a Failure to provide other legally required documentation (Bus operation Licence)

Local law and/or ETI requirement:
ETI 0b 19: Failure to provide other legally required documentation
Brazil NR 31 16 1 bus dedicate to workers transportation must be licensed by the local transport authority

Recommended corrective action:
The company must provide all mandatory licenses required by law

2. Description of non–compliance:
☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code**:**
During the tour of the premises, it was verified that no MSDS were available on fields on the chemical preparing point in the irrigation station

Local law and/or ETI requirement
ETI 3.3.1: No material safety data sheet (MSDS) obtained / available
Brazil 26.2.3.4

Recommended corrective action: All point where toxics or chemical products are used or manipulated must have all related MSDS available

3. Description of non–compliance:
☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code**:**
During the visit of the premises, it was verified Inadequate fire exits due to building design in the packing house and in the worker's canteen (inward opening)

Local law and/or ETI requirement:
ETI 3.2.13 No / inadequate fire exits due to building design / construction e.g. width, fire doors opening inwards / incorrect direction of evacuation flow / sliding doors
Brazil NR 23.2.2

Recommended corrective action: all emergency doors and exit must open in the direction of the evacuation flow and be properly signalized**.**

4. Description of non–compliance:
☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code**:**
During the visit of the premises it was verified that they are no emergency routes in a large part of the packing house (paper box deposit)

ETI 3.2.17 No evacuation plan / emergency route / unclear signage including marking of fire assembly points
Brazil 23.2.5

5. Description of non–compliance:

Objective evidence observed:
(where relevant please add photo numbers)

☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code: During the visit of the packing house, it was verified an unproper use, or no use, of PPE (EARPLUGS) in various activities for which the use of PPE is mandatory as defined in the Risk H&S analysis available on site. **ETI 3.5.02 No / inadequate training in how to use PPE** **Brazil NR 6.6.1** **Recommended corrective action:** the company must train on a regular way all workers upon PPE correct use. **6. Description of non–compliance:** ☐ NC against ETI ☐ NC against Local Law ☐ NC against customer code: During review of the management system, no legal fire license or certificate was available on place **Local law and/or ETI requirement:** **ETI 3.2.23:** Fire license / fire inspection / legal fire certificates not in place **Recommended corrective action:** the company must provide all legal documentation as required by the standard.	

Observation: none	
Description of observation: **Local law or ETI requirement:** **Recommended corrective action:**	**Objective evidence observed:**

Good Examples observed: none	
Description of Good Example (GE):	**Objective Evidence Observed:**

4: Child Labour Shall Not Be Used

(Click here to return to NC–table)
(Click here to return to Key Information)

ETI

4.1 There shall be no new recruitment of child labour.
4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child.
4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions.
4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems: No children are employed on site. No evidences of children presence were seen on audit days. Works said during interviews that the company do not agree with such practice.

Policy against child Labour is available in Política de Ética e Responsabilidade social AP01 issue 11 on page 46.

Operational process in HR is implemented and during the review of workers files, ID copies, Birth certificate, CFP (Brazilian Fiscal IDs) were observed to be used to verify and prove the age of hired Workers.

Policy against Child Labour is also communicated to all workers as verified during workers interviews. ETI code of conduct are largely posted on announcement board on each facility of the farms.

Youngs workers are available on site but upon Legal requirements and Ministry of Labour control. The youngest worker in site is Anailson Silva Lopez, age 15, born on 28/02/2003. According to Brazilian law young workers can be hired when 15 year's old, but must also have a part time contract in order to maintain an academic program in a Public College. Working Contract mustn't be higher than 20 worked hours by week. As defined on working contract signed by the minor and his legal representatives which is maintained on personal file, the young worker received a salary of R$ 4,33/hours, free transportation and food, as well as the same internal training than any other regular workers. According to the Brazilian Labour laws CLT, young workers mustn't be hired to work upon any hazardous conditions and must be kept in conditions to drive his regular educational program. There were11 young workers during the audit.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details: workers interviews, tour of the premises, QMS documentation Review, Ministry of Labour inspection book review

A: Legal age of employment:	16
B: Age of youngest worker found:	15

C: Are there children present on the work floor but not working at the time of audit?	☐ Yes ☒ No
D: % of under 18's at this site (of total workers)	4,78 %
E: Are workers under 18 subject to hazardous work assignments? (Go to clause 3 – Health and Safety)	☐ Yes ☒ No If yes, please give details

Non–compliance: none	
1. Description of non–compliance: ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement:** **Recommended corrective action:** 2. **Description of non–compliance:** ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement:** **Recommended corrective action:**	**Objective evidence observed:** *(where relevant please add photo numbers)*

Observation: none	
Description of observation: **Local law or ETI requirement:** **Comments:**	**Objective evidence observed:**

Good Examples observed: none	
Description of Good Example (GE):	**Objective Evidence Observed:**

5: Living Wages are Paid

(Click here to return to NC–table)
(Click here to return to Key information)

ETI

5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income.
5.2 All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid.
5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

All workers are paid on a monthly base through money transfer on bank accounts. A pre-payment of 40% of the individual salary is also paid on day 15th.

According to working interviews, pay day is always provided near the 3rd day of the month and always before the 5th (which the deadline defined by Brazilian Labour Laws) Pre-payment is always on the 15th day. Workers who are not permanent on site also receive their payment by bank cheque. The pre-payment is also done by money transfer or bank cheque.

Salary on site is paid upon the salary negotiated in the 2018 Collective Bargain agreement for SINFRUIT (R$ 982) and for STTLM (R$ 978). This salary is higher than the Brazilian legal minimum wage (R$ 954).

All wages are detailed on pay slip and workers are aware of composition of their salary, extra hours paid and any deductions on a legal or individual base.

26 workers were interviewed and then was reviewed the related files. For most of them, the three payments slip periods reviewed were April (low activity), July (regular activity) and October (peak activity) months.

For other workers (under temporary contracts) payments periods controls included peak season month (October) and two other months (from May to September)

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details: Workers interview, review of pay roll

Any other comments: none

Non–compliance: none

1. Description of non–compliance: ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement:** **Recommended corrective action:**	**Objective evidence observed:** *(where relevant please add photo numbers)*

Observation: none	
Description of observation: **Local law or ETI requirement:** **Comments:**	**Objective evidence observed:**

Good Examples observed:	
Description of Good Example (GE):	**Objective Evidence Observed:**
Minor wages applied on site is higher than Legal minimal wage	Pay roll slip and CBA agreements
Workers transportation is freely provided	Workers interviews
An extra bonus related to the working time of employees in the company is guaranteed	Pay roll and CBA Agreements
A Food assistance is monthly provided through an Alimentary voucher card	
Logistic support is given to workers to collect lunch on worker's home. This service is paid by the company	Management and worker's interviews

Summary Information

Criteria	**Local Law** *(Please state legal requirement)*	**Actual at the Site** *(Record site results against the law)*	**Is this part of a Collective Bargaining Agreement?**
A: Standard/Contracted work hours: *(Maximum legal and actual required working hours excluding overtime, please state if possible per day, week, and month)*	Legal maximum: 8h /day 44h/week 220hmonth	8h /day 44h/week 220h/month	☐ Yes ☒ No
B: Overtime hours: *(Maximum legal and actual overtime hours, please state if possible per day, week, and month)*	Legal maximum: 2 hours/day 11hours/week 1h/day for emergency purpose	2 hours/day 11hours/week 1h/day for emergency purpose	☒ Yes ☐ No
C: wage for standard/contracted hours: *(Minimum legal and actual minimum wage at site, please state if possible per hr, day, week, and month)*	Legal minimum: RS 954	R$ 978 (STTLM) Or R$ 982 (SINTFRUIT)	☒ Yes ☐ No
D: overtime wage: *(Minimum legal and actual minimum overtime wage at site, please state if possible per hr, day, week, and month)*	Legal minimum: 2 first hours: 1,5% Sunday and Bank holydays: double paid	2 first hours: 1,5% Next hours: 1,65% Sunday and Bank Holydays: Double paid	☒ Yes ☐ No

Wages analysis: *(Click here to return to Key Information)*		
A: Were accurate records shown at the first request?	☒ Yes ☐ No	
If **No**, why not?		
B: Sample Size Checked *(State number of worker records checked and from which weeks/months – should be current, peak, and random/low. Please see SMETA Best Practice Guidance and Measurement Criteria)*	26 workers records checked -12 permanents with records of months April (low activity), July (regular activity) and October (peak activity) -15 temporary workers with month of May, June, July, August and September reviewed (three period by workers)	
C: Are there different legal minimum wage grades? If **Yes**, please specify all.	☒ Yes ☐ No	If **Yes**, please give details: As they are two different CBA available on site, they are two different minimum wage. But minimum wage is the same for each worker in the same function on site.

D: If there are different legal minimum grades, are all workers graded and paid correctly?	☒ Yes ☐ No ☐ N/A		If **No**, please give details:
E: For the lowest paid production workers, are wages paid for standard/contracted hours (excluding overtime) below or above the legal minimum?	☐ Below legal min ☐ Meet ☒ Above		Lowest actual wages found: *Note: full time employees and please state hour / week / month etc.* R$ 978 / month R$ 4,44/ hours Or R$ 982/month RS 4,46/hours
F: Please indicate the breakdown of workforce per earnings:			____% of workforce earning under min wage ____% of workforce earning min wage 100% of workforce earning above min wage
F: Bonus scheme found: Please specify details:	Bonus Scheme found: -Bonus is paid for workers with major presence on site: 2% upon the nominal salary for 5 years on site, 5% for ten years. This bonus is part of the CBA -Family salary: R$ 31,71 by children		
H: What deductions are required by law e.g. social insurance? Please state all types:	Social Insurance - INSS: 8% or 9% (upon legal requirements)		
I: Have these deductions been made? Please list all deductions that have/have not been made.	☒ Yes ☐ No	Please list all deductions that **have** been made.	1. Social Insurance - INSS: 8% or 9% 2. Please describe:
		Please list all deductions that **have** not been made.	1. 2. Please describe:
J: Were appropriate records available to verify hours of work and wages?	☒ Yes ☐ No		
K: Were any inconsistencies found? (if yes describe nature)	☐ Yes ☒ No	☐ Poor record keeping ☐ Isolated incident ☐ Repeated occurrence:	
L: Do records reflect all time worked? (For instance, are workers asked to attend meetings before or after work but not paid for their time)	☒ Yes ☐ No Please give details: it was commented by LL workers that OT worked hour are fully paid at the correct rate, always appears on pay slip, and that no meetings or extra activities are required after working hours.		

M: Is there a defined living wage: *This is <u>not normally</u> minimum legal wage. If answered yes, please state amount and source of info: Please see SMETA Best Practice Guidance and Measurement Criteria.*	☐ Yes ☒ No Please specify amount/time:
If yes, what was the calculation method used.	☐ISEAL/Anker Benchmarks ☐Asia Floor Wage ☐Figures provided by Unions ☐Living Wage Foundation UK ☐Fair Wear Wage Ladder ☐Fairtrade Foundation Other – please give details:
N: Are there periodic reviews of wages? If Yes give details (include whether there is consideration to basic needs of workers plus discretionary income).	☒ Yes ☐ No Please give details: According to CBA negotiated with Union Representatives, wages are annually reviewed in September
O: Are workers paid in a timely manner in line with local law?	☒ Yes ☐ No
P: Is there evidence that equal rates are being paid for equal work:	☒ Yes ☐ No Please give details: through pay roll review it was verified that each worker in same activities is fully equally paid
Q: How are workers paid:	☐ Cash ☒ Cheque ☒ Bank Transfer ☐ Other If other, please explain:

6: Working Hours are not Excessive

(Click here to return to NC–table)
(Click here to return to Key Information)

ETI

6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub–clauses 6.2 to 6.6 are based on international labour standards.
6.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.
6.3 All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the following: the extent, frequency and hours worked by individual workers and the workforce as a whole. It shall not be used to replace regular employment. Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay.
6.4 The total hours worked in any 7-day period shall not exceed 60 hours, except where covered by clause 6.5 below.
*6.5 Working hours may exceed 60 hours in any 7-day period only in exceptional circumstances where **all** of the following are met:*
– this is allowed by national law;
– this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce;
– appropriate safeguards are taken to protect the workers' health and safety; and
– The employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies.
6.6 Workers shall be provided with at least one day off in every 7-day period or, where allowed by national law, 2 days off in every 14-day period.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

From Monday to Friday, working shift is from 06:30 am to 4:30 pm with two unpaid hours for lunch (from 11 am to 13:00 am). Saturday offers a working time from 06:30am to 10:30 am. Banking days as well as Sundays are rarely worked but when occurring they are fully paid at the legal Brazilian rate i.e. double paid. Others extra hours are paid on rate defined on the local Collective bargain agreements (CBA) i.e. 1,5% for the first two hours then 1,65% the next one

According to Brazilian Labour laws as defined in CLT, the regular time worked on site by week is 44h and the max regular volume of working hours by month is 220h.

26 workers were interviewed and for each of them three times records (mainly April, July and October) were reviewed

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details: Workers interview, review of pay roll

Any other comments: none

Non–compliance: none	
1. Description of non–compliance: ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement:** **Recommended corrective action:** **2. Description of non–compliance:** ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement:** **Recommended corrective action:**	**Objective evidence observed:** *(where relevant please add photo numbers)*

Observation: none	
Description of observation: **Local law or ETI requirement:** **Comments:**	**Objective evidence observed:**

Good Examples observed: none	
Description of Good Example (GE):	**Objective Evidence Observed:**

Working hours' analysis

<table>
<tr><td colspan="4">Please include time e.g. hour/week/month
(Go back to Key information)</td></tr>
<tr><td colspan="4">Systems & Processes</td></tr>
<tr><td>A. What timekeeping systems are used: time card etc.</td><td colspan="3">Describe:
Time card machine</td></tr>
<tr><td>B: Is sample size same as in wages section?</td><td colspan="3">☒ Yes
☐ No
If no, please give details</td></tr>
<tr><td>C: Are standard/contracted working hours defined in all contracts/employment agreements?</td><td>☒ Yes
☐ No</td><td colspan="2">If NO, please give details including % and which type of workers do NOT have standard hours defined in contracts/employment agreements.
Please give details:</td></tr>
<tr><td rowspan="3">D: Are there any other types of contracts/employment agreements used?</td><td rowspan="3">☐ Yes
☒ No</td><td colspan="2">If YES, please complete as appropriate:</td></tr>
<tr><td>☐ 0 hrs ☐ Part time ☐ Variable hrs ☐ Other</td><td></td></tr>
<tr><td>If “Other”, Please define:</td><td></td></tr>
<tr><td>E. Do any standard/contracted working hours defined in contracts/employment agreements exceed 48 hours per week?</td><td>☐ Yes
☒ No</td><td colspan="2">If yes, please detail hours, %, types of workers affected and frequency

Please give details:</td></tr>
<tr><td rowspan="3">F: Are workers provided with at least 1 day off in every 7-day-period, or 2 in 14-day-period?</td><td colspan="2">Please select all applicable:
☒ 1 in 7 days
☐ 2 in 14 days
☐No
If ‘No’, please explain:</td><td>Is this allowed by local law?
☒ Yes
☐ No</td></tr>
<tr><td colspan="3">Maximum number of days worked without a day off (in sample):</td></tr>
<tr><td colspan="3">6</td></tr>
<tr><td colspan="4">Standard/Contracted Hours worked</td></tr>
</table>

G: Were standard working hours over 48 hours per week found?	☐ Yes ☒ No	If yes, % of workers & frequency:
H: Any local waivers/local law or permissions which allow averaging/annualised hours for this site?	☐ Yes ☒ No	*If yes, please give details:*
I: Actual overtime hours worked in sample (State per day/week/month)	Highest OT hours:	44 hours /month 12 hours/week 02 hours /day
J: Combined hours (standard or contracted + overtime hours = total) over 60 found? Please give details:	☐ Yes ☒ No	
K: Approximate percentage of total workers on highest overtime hours:	*7,69_%*	
L: Is overtime voluntary?	☒ Yes ☐ No ☐ Conflicting Information	*Please detail evidence e.g. Wording of contract / employment agreement / handbook / worker interviews / refusal arrangements:* *Verified during workers and management interviews*
Overtime Premiums		
M: Are the correct legal overtime premiums paid?	☒ Yes ☐ No ☐ N/A – there is no legal requirement to OT premium	*Please give details of normal day overtime premium as a % of **standard** wages:* ***STTLT*** *Regular hour paid: R$ 4,44* *First 2 extra hours: 1,5% R$6,66* *After 2extra hours: 1,65% R$7,32* *Sunday bank holidays: 100% R$8,88* ***SINTFRUIT*** *Regular paid Hour: R$4,46* *First 2 extra hours: 1,5% R$6,69* *After 2 extra hours: 1,65% R$7,35* *Sunday Bank Holidays: 100% R$8,92*

N: Is overtime paid at a premium?	☐ Yes ☐ No	*If yes, please describe % of workers & frequency:* *100% of workers. OT occurred much more frequently during peak season (September, October , November)*
O: If the site pays less than 125% OT premium and this is allowed under local law, are there other considerations? Please complete the boxes where relevant.	☐ No ☐ Consolidated pay *(May be standard wages above minimum legal wage, with no/low overtime premium)* ☐ Collective Bargaining agreements ☐ Other	
	Please explain any checked boxes above e.g. detail of consolidated pay / CBA or Other	
P: If more than 60 total hours per week and this is legally allowed, are there other considerations? Please complete the boxes where relevant.	☐ **Overtime is voluntary** ☐ Onsite Collective bargaining allows 60+ hours/week ☐ Safeguards are in place to protect worker's health and safety ☐ Site can demonstrate exceptional circumstances ☐ Other reasons (please specify)	
	Please explain any checked boxes above e.g. detail of consolidated pay / CBA or other:	
Q: Is there evidence that overtime hours are being used for extended periods to make up for labour shortages or increased order volumes?	☐ Yes ☒ No If yes, please give details:	
R: If sufficient workers cannot be hired, are new working time arrangements explored to ensure that overtime is the exception rather than the rule.	☒ Yes ☐ No	

7: No Discrimination is Practiced
(Click here to return to NC–table)

ETI
7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.

Current Systems and Evidence Examined *To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.*
Current systems: All workers are equally treated in rights and opportunities. A policy is available on site in Política de Ética e Responsabilidade social AP01 issue 11 on page 48 (Assédio, Práticas Disciplinares, Discriminações). ETI code of conduct are largely posted on announcement board on each facility of the farms. It was also verified that no complain upon discrimination are reported by workers On dismiss process Pregnancy questionnaire is applied during medical screen when woman, if pregnant, can´t be dismissed and is protected by law. **Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):** Details: Interviews of women and others males workers policies and ETI on Board Any other comments: none

A: Gender breakdown of Management + Supervisors *(Include as one combined group)*	Male: _86,08 % Female_13,91 %
B: Number of women who are in skilled or technical roles e.g. where specific qualifications are needed i.e. machine engineer / laboratory analyst:	#: 3
C: Is there any evidence of discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation?:	☐ Hiring ☐ Compensation ☐ access to training ☐ promotion ☐ termination or retirement

Professional Development	
A: What type of training and development are available for workers?	ETI training for any workers entering the company Specialized training depending on workers activity. All training are provided by external providers (as SENAR - Public Department for worker´s improvement) or H&S officer Fernando Antonio de Lima (official register : RN 0002313)

	Example: • Toxics Sprayers: Training on 24 t0 09/27/18 with Aldeci Alves Siva register 201803066 • Tractor Operator: Training on 07/13/2018 with Francisco Antonio de Macedo 4h • Irrigator: Training 06/20/2018 with Aldo Patricio de Oliveira 4h • Oil Provider: Training on 06/29/2018 with Aldeci Alves da Silva 4h • Calibration Training on 07/11/18 for Janio Leite Silva 4h

B: Are HR decisions e.g. promotion, training, compensation based on objective, transparent criteria?	☒ Yes ☐ No If no, please give details:

Non–compliance: none	
1. Description of non–compliance: ☐ NC against ETI code**:** ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement:** **Recommended corrective action:**	**Objective evidence observed:** *(where relevant please add photo numbers)*

Observation: none	
Description of observation: **Local law or ETI requirement:** **Comments:**	**Objective evidence observed:**

Good Examples observed: none	
Description of Good Example (GE):	**Objective Evidence Observed:**

8: Regular Employment Is Provided

(Click here to return to NC–table)
(Click here to return to Key Information)

ETI

8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice.
8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour–only contracting, sub–contracting, or home–working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed–term contracts of employment.

Additional Elements: Responsible Recruitment

8.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements.
8.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation.
8.5 Employment agencies must only supply workers registered with them.
8.6 Workers pay no recruitment fee at any stage of the recruitment process.
8.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Workers files included all required documentation as defined on its POLITICA DE ÉTICA E RESPONSABILIDADE SOCIAL AP01 issued 11 on page 47.
According to the Collective Bargain Agreement of STTLM in its 11th paragraph, " Hiring workers through contract agency is permanently prohibited".

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details: workers interviews, CBA registered agreement.

Non–compliance: none

1. Description of non–compliance: ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement:** **Recommended corrective action:** **2. Description of non–compliance:** ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement:** **Recommended corrective action:**	**Objective evidence observed:** *(where relevant please add photo numbers)*

Observation: none	
Description of observation: **Local law or ETI requirement:** **Comments:**	**Objective evidence observed:**

Good Examples observed: none	
Description of Good Example (GE):	**Objective Evidence Observed:**

Responsible Recruitment

All Workers	
A: Were all workers presented with terms of employment at the time of recruitment, did they understand them and are they same as current conditions?	☒ Terms & Conditions presented ☒ Understood by workers ☒ Same as actual conditions If any are unchecked, please describe finding and specific category(ies) of workers affected:

B: Did workers pay any fees, taxes, deposits or bonds for the purpose of recruitment/placement?	☐ Yes ☒ No If yes, please describe details and specific category(ies) of workers affected:
C: If yes, check all that apply:	☐ Recruitment / hiring fees ☐ Service fees ☐ Application costs ☐ Recommendation fees ☐ Placement fees ☐ Administrative, overhead or processing fees ☐ Skills tests ☐ Certifications ☐ Medical screenings ☐ Passports/ID's ☐ Work / resident permits ☐ Birth certificates ☐ Police clearance fees ☐ Any transportation and lodging costs after employment offer ☐ Any transport costs between work place and home ☐ Any relocation costs after commencement of employment ☐ New hire training / orientation fees ☐ Medical exam fees ☐ Deposit bonds or other deposits ☐ Any other non-monetary assets ☐ Other – please give details
D: If any checked, give details:	

Migrant Workers: N/A

The term "migrant worker" refers to a person who is engaged or has been engaged in a remunerated activity in a country of which they are not a national and where they do not intend to remain permanently or has purposely migrated on a temporary basis to another in-country region to seek and engage in a remunerated activity

A: Type of work undertaken by migrant workers:	**No migrant workers on site**	
B: Migrant worker recruitment	Total number of (in country recruitment agencies) used: Total number of (outside of local country) recruitment agencies used	
C: Are migrant workers' voluntary deductions (such as for remittances) confirmed in writing by the worker and is evidence of the transaction supplied by the facility to the worker?	☐ Yes ☐ No Please describe finding:	Observations
D: Are any migrant workers in skilled, technical, or management roles *Migrant Workers (this should include all migrant workers including permanent*	☐ Yes ☐ No If yes number and example of roles:	

workers, temporary and/or seasonal workers)	

NON-EMPLOYEE WORKERS N/A

Recruitment Fees:	
A: Are there any fees?	☐ Yes ☐ No
B: If yes, check all that apply:	☐ Recruitment / hiring fees ☐ Service fees ☐ Application costs ☐ Recommendation fees ☐ Placement fees ☐ Administrative, overhead or processing fees ☐ Skills tests ☐ Certifications ☐ Medical screenings ☐ Passports/ID's ☐ Work / resident permits ☐ Birth certificates ☐ Police clearance fees ☐ Any transportation and lodging costs after employment offer ☐ Any transport costs between work place and home ☐ Any relocation costs after commencement of employment ☐ New hire training / orientation fees ☐ Medical exam fees ☐ Deposit bonds or other deposits ☐ Any other non-monetary assets ☐ Other – please give details
C: If any checked, give details:	

Agency Workers (if applicable) N/A *(workers sourced from a local agent who are not directly paid by the site, but paid by the agency, Usually the agencies are paid by the site and the wages of the individual workers are paid by the agency.)*	
A: Number of agencies used (average):	Names if available:
B: Were agency workers' age / pay / hours included within the scope of this audit?	☐ Yes ☐ No
C: Were sufficient documents for agency workers available for review?	☐ Yes ☐ No
D: Is there a legal contract / agreement with all agencies?	☐ Yes ☐ No Please give details:

E: Does the site have a system for checking labour standards of agencies? If yes, please give details.	☐ Yes ☐ No Please give details:

Contractors: *N/A* *Note: contractors in this context are generally individuals who supply several workers to a site. Usually the contractors are paid by the site and the wages of the workers are paid by the contractor. Common terms include,* gang bosses, labor provider,	
A: Any contractors on site?	☐ Yes ☐ No If yes, how many contractors are present, please give details:
B: If **Yes**, how many workers supplied by contractors?	
C: Do all contractor workers understand their terms of employment?	☐ Yes ☐ No Please describe finding:
D: If **Yes**, please give evidence for contractor workers being paid per law:	

8A: Sub–Contracting and Homeworking:

8A: Sub–Contracting and Homeworking

(Click here to return to NC–table)
(Click here to return to Key Information)

8A.1 There should be no sub–contracting unless previously agreed with the main client.
8A.2 Systems and processes should be in place to manage sub–contracting, homeworking and external processing.

Note to auditor on homeworking:
Report on whether it is direct or via agents. How many workers, relationship with site and what control systems are in place.
Note to auditor on subcontracting: auditor should use this section for subcontractors of part made or wholly made finished goods, this section should not be used for raw material manufacturers unless instructed otherwise by customers

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems: no Subcontracted and homeworkers on site

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

If any processes are sub–contracted – please populate below boxes

Process Subcontracted	*Process 1*	*Process 2*
Name of factory		
Address		

Process Subcontracted	*Process 3*	*Process 4*
Name of factory		
Address		

Details: management interviews

Non–compliance: none

1. Description of non–compliance:
☐ NC against ETI/Additional Elements ☐ NC against Local Law
☐ NC against customer code:

Local law and/or ETI /Additional Elements requirement:

Recommended corrective action:

Objective evidence observed:
(where relevant please add photo numbers)

Observation: none	
Description of observation: **Local law or ETI/Additional elements requirement:** **Comments:**	**Objective evidence observed:**

Good Examples observed: none	
Description of Good Example (GE):	**Objective Evidence Observed:**

Summary of sub–contracting – if applicable ☒ Not Applicable please x	
A: Has the auditor made a simple calculation to compare capacity with workers' work load in order to identify possible unrecorded work or undeclared sub-contracting	☐ Yes ☐ No Please describe:
B: If sub–contractors are used, is there evidence this has been agreed with the main client?	☐ Yes ☐ No If **Yes**, summarise details:
C: Number of sub–contractors/agents used:	
D: Is there a site policy on sub–contracting?	☐ Yes ☐ No If **Yes**, summarise details:
E: What checks are in place to ensure no child labour is being used and work is safe?	

Summary of homeworking – if applicable ☒ Not Applicable please x			
A: If homeworking is being used, is there evidence this has been agreed with the main client?	☐ Yes ☐ No If **Yes**, summarise details:		
B: Number of homeworkers	Male:	Female:	Total:
C: Are homeworkers employed direct or through agents?	☐ Directly ☐ Through Agents	If through agents, number of agents:	

D: Is there a site policy on homeworking?	☐ Yes ☐ No	
E: How does the site ensure worker hours and pay meet local laws for homeworkers?		
F: What processes are carried out by homeworkers?		
G: Do any contracts exist for homeworkers?	☐ Yes ☐ No Please give details:	
H: Are full records of homeworkers available at the site?	☐ Yes ☐ No	

9: No Harsh or Inhumane Treatment is Allowed *(Click here to return to NC–table)*
ETI 9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited. Additional elements: 9.2 companies should provide access to a confidential grievance mechanism for all workers

A: Are there published, anonymous and/or open channels available for reporting any violations of Labour standards and H&S or any other grievances to a 3rd party?	☒ Yes ☐ No Please give details: An internal process of suggestion and reclamation is available on site. This process in displayed on various announcement board (for example on Canteen). This internal process is free, anonymous and is largely known by all the workers
B: If **Yes**, are workers aware of these channels and have access? Please give details.	Verified during workers interviews
C: If yes, what type of mechanism is used e.g. hotline, whistle blowing mechanism, comment box etc. Please give details.	Comment boxes displayed for instance in the canteen
D: Which of the following groups is there a grievance mechanism in place for?	☒ Workers ☐ Communities ☐ Suppliers ☐ Other Please give Details: Comment and complains boxes
E: Are there any open disputes?	☐ Yes ☒ No If yes, please give details
F: Does the site encourage its business partners (e.g., suppliers) to provide individuals and communities with access to effective grievance mechanisms (e.g. help lines or whistle blowing mechanism)	☐ Yes ☒ No If no, please give details Such policy was identified in the QMS review
G: Is there a published and transparent disciplinary procedure?	☒ Yes ☐ No If no, please explain: defined on POLITICA DE ÉTICA E RESPONSABILIDADE SOCIAL AP01 issued 11 on page 48
H: If yes, are workers aware of these the disciplinary procedure?	☒ Yes ☐ No If no, please give details Verified during workers interviews

I: Does the disciplinary procedure allow for deductions from wages (fines) for disciplinary purposes (see wages section)?	☐ Yes ☒ No If yes, please give details

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

ETI code of conduct is largely spread all over the site. A policy is also available in Politica de Ética e de Responsabilidade social AT01 issue 11

Workers during interviews reported that they never heard about such incidents of inhuman treatment on site. According to them the management would not admit such acts and would immediately correct any issue

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details: workers interviews, visit of the premises, management system documents review

Any other comments: none

Non–compliance: none

1. Description of non–compliance: ☐ NC against ETI code: ☐ NC against Local Law ☐ NC against customer **Local law and/or ETI requirement:** **Recommended corrective action:**	**Objective evidence observed:** *(where relevant please add photo numbers)*

Observation: none

Description of observation: **Local law or ETI requirement:** **Comments:**	**Objective evidence observed:**

Good Examples observed: none	
Description of Good Example (GE):	**Objective Evidence Observed:**

10. Other Issue areas: 10A: Entitlement to Work and Immigration
(Click here to return to NC–table)

Additional Elements

10A.1 Only workers with a legal right to work shall be employed or used by the supplier.
10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is/are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:
Only legal workers are hired and can work on site. This point is included in an internal Policy, Política de Ética e de Responsabilidade social AT01 issue 11 on page 47. As defined in the policy, each workers file included all ID's and legal documents.

New mandatory registry and hiring process available in Brazil (named E-Social) also turned quite impossible the hiring of illegal workers as all their documents and personal information must be verified online by the Brazilian labour ministry before being officially contracted

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details: workers file reviews, QMS documents reviews

Any other comments: none

Non–compliance: none

1. Description of non–compliance:	**Objective evidence observed:** *(where relevant please add photo numbers)*
☐ NC against ETI/Additional Elements ☐ NC against Local Law ☐ NC against customer code**:** **Local law and/or ETI /Additional Elements requirement:** **Recommended corrective action:**	

Observation: none

Description of observation: **Local law or ETI/Additional Elements requirement:** **Comments:**	**Objective evidence observed:**

Good examples observed: none	
Description of Good Example (GE):	**Objective Evidence Observed:**

10. Other issue areas 10B2: Environment 2–Pillar

(Click here to return to NC–table)

To be completed for a 2–Pillar SMETA Audit, and remove the following page which is 10B4 environment 4 pillar

10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.
10B2.2 The supplier should be aware of and comply with their end clients' environmental requirements.
Note for auditors and readers, This is not a full environmental assessment but a check on basic systems and management approach.

Current Systems and Evidence Examined

To complete 'current systems' Auditors examine policies and written procedures in conjunction with relevant managers, to understand, and record what controls and processes are currently in place e.g. record what policies are in place, what relevant procedures are carried out, who is /are responsible for the management of this item of the code. Evidence checked should detail any documentary or verbal evidence shown to support the systems.

Current systems:

As already certified by other quality standard such as Global-Gap, the company shows a solid environmental plan with documents such as:

- Plan again risk of contamination ANRC 04 issued on 07/08/18
- Water analysis risk assessment ANRC 01 ISSUED ON 03/09/18
- Waste assessment plan PNAC01 issued on 06/08/18
- Environmental Impacts plan PNAC04 issued on 06/08/18
- Forbidden products PNAC2 issued on 06/08/18
- Environmental Preservation plan PNAC4 issued on 06/08/18

The company also have an Operational process upon empty toxic can withdraw which must be collected by legally authorized operator as ACASA. Last minute of collect was verified with minute from ACASA on 08/05/2018 register # 2957 name of motorist Antonio Gomes Batista. (ex.: collect of 521 empty cans of 1 Lt., 120 empty cans of 5 Lt, 58 empty cans of 250 cl. Collect Frequency is mainly twice a year or anytime required if the segregated area to maintain on site the empty cans is full.

Evidence examined – to support system description (Documents examined & relevant comments. Include renewal/expiry date where appropriate):

Details: Policies, QMS documents

Any other comments: none

Non–compliance: none

1. Description of non–compliance: ☐ NC against ETI/Additional Elements ☐ NC against Local Law **Local law and/or ETI/Additional Elements requirement:** **Recommended corrective action:**	**Objective evidence observed:** *(where relevant please add photo numbers)*

Observation: none	
Description of observation: **Local law or ETI/additional elements requirement:** **Comments:**	**Objective evidence observed:**

Good examples observed: none	
Description of Good Example (GE):	**Objective Evidence Observed:**

Other Findings Outside the Scope of the Code
None

Community Benefits *(Please list below any specific community benefits that the site management stated that they were involved in, for example, HIV programme, education, sports facilities)*
The company offers various Health prevention meetings to its workers such as Breast or prostate Cancer, alcohol and drugs addicts, HIV information, condoms for men, etc..

Appendix 1

Comparison between ETI code and Customer's Supplier's Code. Any areas where a site complies with the Customer's Supplier Code, but not with the ETI code are discussed at the audit close out meeting and recorded on the CAPR. Note to supplier "for this customer it may not be necessary to complete corrective actions where NC's DO NOT meet the ETI code, but DO meet your customer's code. If the audit is shared with other customers who work to the ETI code or an equivalent international standard, corrective actions will be necessary."

☒ Not Applicable please x

NOTE: *The provisions of the ETI base Code constitute minimum and not maximum standards, and this code should not be used to prevent companies from exceeding these standards. Companies applying the ETI Base Code are expected to comply with national and other applicable law and, where the provisions of law and the ETI Base Code address the same subject, to apply that provision which affords the greater protection.*	***Instruction to Audit Company:*** *fill in the relevant clauses from the Customer Supplier Code - where applicable.*
ETI Code / Additional Elements	**Customer's Supplier Code equivalent**
0.A. Universal Rights covering UNGP	**0.A. Universal Rights covering UNGP**
0.A. Guidance for Observations 0.A.1 Businesses should have a policy, endorsed at the highest level, covering human rights impacts and issues, and ensure it is communicated to all appropriate parties, including its own suppliers. 0.A.2 Businesses should have a designated person responsible for implementing standards concerning Human rights 0.A.3 Businesses shall identify their stakeholders and salient issues. 0.A.4 Businesses shall measure their direct, indirect, and potential impacts on stakeholders (rights holders) human rights. 0.A.5 Where businesses have an adverse impact on human rights within any of their stakeholders, they shall address these issues and enable effective remediation. 0.A.6 Businesses shall have a transparent system in place for confidentially reporting, and dealing with human rights impacts without fear of reprisals towards the reporter.	
0.B. Management Systems & Code Implementation	**0.B. Management Systems & Code Implementation**
0.1 Suppliers are expected to implement and maintain systems for delivering compliance to this Code.	

0.2 Suppliers shall appoint a senior member of management who shall be responsible for compliance with the Code. 0.3 Suppliers are expected to communicate this Code to all employees. 0.4 Suppliers should communicate this code to their own suppliers and, where reasonably practicable, extend the principles of this Ethical Code through their supply chain.	
ETI 1. Forced Labour	**ETI 1. Forced Labour**
1.1 There is no forced, bonded or involuntary prison labour. 1.2 Workers are not required to lodge "deposits" or their identity papers with their employer and are free to leave their employer after reasonable notice.	
ETI 2. Freedom of association and the right to collective bargaining are respected	**ETI 2. Freedom of association and the right to collective bargaining are respected**
2.1 Workers, without distinction, have the right to join or form trade unions of their own choosing and to bargain collectively. 2.2 The employer adopts an open attitude towards the activities of trade unions and their organisational activities. 2.3 Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace. 2.4 Where the right to freedom of association and collective bargaining is restricted under law, the employer facilitates, and does not hinder, the development of parallel means for independent and free association and bargaining.	
ETI 3. Working conditions are safe and hygienic	**ETI 3. Working conditions are safe and hygienic**
3.1 A safe and hygienic working environment shall be provided, bearing in mind the prevailing knowledge of the industry and of any specific hazards. Adequate steps shall be taken to prevent accidents and injury to health arising out of, associated with, or occurring in the course of work, by minimising, so far as is reasonably practicable, the causes of hazards inherent in the working environment. 3.2 Workers shall receive regular and recorded Health & Safety training, and such training shall be repeated for new or reassigned workers. 3.3 Access to clean toilet facilities and to potable water, and, if appropriate, sanitary facilities for food storage shall be provided.	

3.4 Accommodation, where provided, shall be clean, safe, and meet the basic needs of the workers. 3.5 The company observing the code shall assign responsibility for Health & Safety to a senior management representative.	
ETI 4. Child labour shall not be used	**ETI 4. Child labour shall not be used**
4.1 There shall be no new recruitment of child labour. 4.2 Companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child. 4.3 Children and young persons under 18 shall not be employed at night or in hazardous conditions. 4.4 These policies and procedures shall conform to the provisions of the relevant ILO Standards.	
ETI 5. Living wages are paid	**ETI 5. Living wages are paid**
5.1 Wages and benefits paid for a standard working week meet, at a minimum, national legal standards or industry benchmark standards, whichever is higher. In any event wages should always be enough to meet basic needs and to provide some discretionary income. 5.2 All workers shall be provided with written and understandable information about their employment conditions in respect to wages before they enter employment and about the particulars of their wages for the pay period concerned each time that they are paid. 5.3 Deductions from wages as a disciplinary measure shall not be permitted nor shall any deductions from wages not provided for by national law be permitted without the expressed permission of the worker concerned. All disciplinary measures should be recorded.	
ETI 6. Working Hours are not excessive	**ETI 6. Working Hours are not excessive**
6.1 Working hours must comply with national laws, collective agreements, and the provisions of 6.2 to 6.6 below, whichever affords the greater protection for workers. Sub–clauses 6.2 to 6.6 are based on international labour standards. 6.2 Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week. 6.3 All overtime shall be voluntary. Overtime shall be used responsibly, taking into account all the	

following: the extent, frequency and hours worked by individual workers and the workforce as a whole. It shall not be used to replace regular employment. Overtime shall always be compensated at a premium rate, which is recommended to be not less than 125% of the regular rate of pay. 6.4 The total hours worked in any 7 day period shall not exceed 60 hours, except where covered by clause 6.5 below. 6.5 Working hours may exceed 60 hours in any 7 day period only in exceptional circumstances where **all** of the following are met: – this is allowed by national law; – this is allowed by a collective agreement freely negotiated with a workers' organisation representing a significant portion of the workforce; – appropriate safeguards are taken to protect the workers' health and safety; and – The employer can demonstrate that exceptional circumstances apply such as unexpected production peaks, accidents or emergencies. 6.6 Workers shall be provided with at least one day off in every 7 day period or, where allowed by national law, 2 days off in every 14 day period.	
ETI 7. No discrimination is practised	**ETI 7. No discrimination is practised**
7.1 There is no discrimination in hiring, compensation, access to training, promotion, termination or retirement based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.	
ETI 8. Regular employment is provided	**ETI 8. Regular employment is provided**
8.1 To every extent possible work performed must be on the basis of recognised employment relationship established through national law and practice. 8.2 Obligations to employees under labour or social security laws and regulations arising from the regular employment relationship shall not be avoided through the use of labour–only contracting, sub–contracting, or home–working arrangements, or through apprenticeship schemes where there is no real intent to impart skills or provide regular employment, nor shall any such obligations be avoided through the excessive use of fixed–term contracts of employment.	

Additional Elements: Responsible Recruitment 8.3 Suppliers have full understanding of the entire recruitment process and assess all labour recruiters and intermediaries against legal and/or ethical requirements. 8.4 There are effective management systems in place to identify and monitor the hiring and management of all migrant workers, contract workers, agency workers, temporary or casual labour The supplier shall implement processes to enable adequate control over agencies with regards the above points and related legislation. 8.5 Employment agencies must only supply workers registered with them. 8.6 Workers pay no recruitment fee at any stage of the recruitment process. 8.7 Worker contracts accurately reflect the agreed payment and terms in the recruitment process and are understood and signed by workers.	
8A: Sub–Contracting and Homeworking	**8A: Sub–Contracting and Homeworking**
8A.1 There should be no sub–contracting unless previously agreed with the main client. 8A.2 Systems and processes should be in place to manage sub–contracting, homeworking and external processing.	
ETI 9. No harsh or inhumane treatment is allowed	**ETI 9. No harsh or inhumane treatment is allowed**
9.1 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment and verbal abuse or other forms of intimidation shall be prohibited. Additional elements: 9.2 companies should provide access to a confidential grievance mechanism for all workers	
10. Other Issue areas: 10A: Entitlement to Work and Immigration	
Additional Elements 10A.1 Only workers with a legal right to work shall be employed or used by the supplier. 10A.2 All workers, including employment agency staff, must be validated by the supplier for their legal right to work by reviewing original documentation.	
10. Other issue areas 10B2: Environment 2–Pillar	
10B2.1 Suppliers must comply with the requirements of local and international laws and regulations including having necessary permits.	

10B2.2 The supplier should be aware of and comply with their end clients' environmental requirements. *Note for auditors and readers, This is not a full environmental assessment but a check on basic systems and management approach.*	

SMETA Extra Sections for 4 Pillar Audit:	**SMETA Extra Sections for 4 Pillar Audit:**
Environment Section	**Environment Section**
B.4. Compliance Requirements 10B4.1 Businesses as a minimum must meet the requirements of local and national laws related to environmental standards. 10B4.2 Where it is a legal requirement, businesses must be able to demonstrate that they have the relevant valid permits including for use and disposal of resources e.g. water, waste etc. 10B4.3 Businesses shall be aware of their end client's environmental standards/code requirements 10B4.4 Suppliers should have an environmental policy, covering their environmental impact, which is communicated to all appropriate parties, including its own suppliers. 10B4.5 Suppliers shall be aware of the significant environmental impact of their site and its processes. 10B4.6 The site should measure its impacts, including continuous recording and regular reviews of use and discharge of natural resources e.g. energy use, water use (see 4–pillar audit report and audit checks for details). 10B4.7 Businesses shall make continuous improvements in their environmental performance. 10B4.8 Businesses shall have available for review any environmental certifications or any environmental management systems documentation 10B4.9 Businesses should have a nominated individual responsible for co–ordinating the site's efforts to improve environmental performance. **B4. Guidance for Observations** 10B4.10 Suppliers should have completed the appropriate section of the SAQ and made it available to the auditor. 10B4.11 Has the site recently been subject to (or pending) any fines/prosecutions for noncompliance to environmental regulations.	
Business Practices Section	
10C. Compliance Requirements	

10C.1 Businesses shall conduct their business ethically without bribery, corruption, or any type of fraudulent Business Practice. 10C.2 Businesses as a minimum must meet the requirements of local and national laws related to bribery, corruption, or any type of fraudulent Business Practices. 10C.3 Where it is a legal requirement, businesses must be able to demonstrate that they comply with all fiscal legislative requirements. 10C.4 Businesses shall have access to a transparent system in place for confidentially reporting, and dealing with unethical Business Ethics without fear of reprisals towards the reporter. 10C.5 Businesses should have a Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice, 10C.6 Businesses should have a designated person responsible for implementing standards concerning Business Ethics 10C.7 Suppliers should ensure that the staff whose job roles carry a higher level of risk in the area of ethical Business Practice e.g. sales, purchasing, logistics are trained on what action to take in the event of an issue arising in their area. **10C. Guidance for Observations** 10C.8 Businesses should communicate their Business Ethics policy, covering bribery, corruption, or any type of fraudulent Business Practice to all appropriate parties, including its own suppliers. 10C.9 Has the site recently been subject to (or pending) any fines/prosecutions for non-compliance to Business Ethics regulations. If so is there evidence that sustainable corrective actions have been implemented.	

Photo Form

#1 Main entrance	#2 general view of the fields	#3 Security instructions on fields
#4 Mobile toilets on fields	#5 Irrigation point on fields	#6 toxics warehouse entrance
#7 Toxics disposal	#8 Security instruction on disposal	#9 Liquid Fertilizer deposit

#10 Fertilizer warehouse	#11 Machine garage	#12 Rotor security device

#13 Gaz area	#14 Extinguisher on Gaz area	#15 Pack main entrance worker's lockers

#15 NC: Emergency door in pack with onward opening	*#16 Electrical Security signs on pack*	*#17 Paper box machine*

#18 NC Good disposal but no fire routes in part of the pack	#19 Cleaning equipment on pack	#20 extinguisher spread all over the site(here in packing house)

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http://www.surveymonkey.com/s.aspx?sm=riPsbE0PQ52ehCo3lnq5lw_3d_3d

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