**Objective**

Establish the guidelines to be followed to carry out internal audits of social responsibility, define the frequency of their execution, and the persons authorized to carry them out. Ensure the implementation of social responsibility policies and procedures and review that human capital providers, if available, also have similar systems in operation.

**Introduction**

The implementation of social responsibility systems requires the support of a documentary system with the proper infrastructure and uniformity of information, so that they are a useful reference when establishing the correct policies and indicate the correct procedures, as well as facilitate their consultation.

**Responsibility**

* The Social Responsibility Advisor is responsible for the development and modifications of this document.
* The Social Responsibility Committee is directly responsible for appointing an internal or external auditor according to the needs of the company to carry out internal audits, to save the results, and to follow up on corrective actions.
* The Social Responsibility Committee shall appoint a responsible person among its members to complete the self-assessment of the SEDEX platform.

**Procedure**

1. **Internal audits**

Internal audits shall be carried out under the following inspection order:

1. Appointment and registration of the auditor. Deliver to auditor:
   1. The SEDEX document – Ethical Trade Audit of SEDEX Members (SMETA) – Measurement Criteria- v 6.1 and the social responsibility policies implemented by the company should be used.
2. Opening meeting (presentation and interview).
3. Documentary inspection (policies, manuals, procedures, registrations, logs, contracts, nominations, trainings, internal labour regulations, among others) will be carried out in the areas corresponding to human resources, legal, administrative and/or any other related to:
   1. Human rights, management systems, free-choice employment, association law, health and safety, child labour, wages and benefits, hours of work, discrimination, regular employment, inhuman or severe treatment, and the environment.
4. Inspection of internal and external infrastructure of the facilities.
5. Trap inspection.
6. Inspection of sanitary facilities, food consumption area, personal items area, general warehouse and cleaning products and tools warehouse.
7. Inspection of chemical/agrochemical warehouses, receiving, cleaning, packaging, and process areas.
8. Documentary inspection and product identification (technical data sheets and safety sheets).
9. At the end of the inspection, the auditor meets with the Social Responsibility Committee to discuss the findings found which are documented in the audit report.
10. Closing meeting (comments and conclusions).
11. Delivery of written report of the internal audit.
12. Meeting of the Social Responsibility Committee to define changes and compliance dates.
13. **Self-Assessment Questionnaire (SAQ) SEDEX platform**

The Social Responsibility Committee will conduct self-assessment on the SEDEX platform, to keep it properly updated.

1. A controller will be appointed to enter the SEDEX platform.
2. With the support of documentation and corresponding registrations you will duly complete all the information required by the platform.
3. The result of self-assessment must be stored in electronic media and can be printed in physical form to be annexed to the Social Responsibility manual.
4. **Review of payrolls and salaries**

On a quarterly basis, a review of payrolls and salaries should be carried out, taking into account the activities carried out by each worker in the individual, seniority, responsibilities, schedules, and regulations in force, in addition to the criteria determined in advance by the Social Responsibility Committee.

1. A meeting will be held where a manager is appointed to carry out the review of payrolls and salaries. This responsible person cannot be related in any way to the payroll payment or be part of the department responsible for them.
2. Based on payroll records from the previous and current year, in addition to schedule, contract and job description logs, you will randomly make objective comparisons of workers' payrolls and salaries.
3. A report will be populated with observations or corrective actions, recommendations, and good examples found during the review. This record will be archived and physically appended as evidence of this practice in the Social Responsibility manual.
4. The necessary adjustments will be made according to the evaluation carried out.
5. **Review of Indicators**

A review of indicators should be carried out on a quarterly basis. As the Social Responsibility system is implemented, indicators will be created according to the needs of the company in order to measure the impact it has on its direct workers, external collaborators, and the environment. Some of the most important: Staff turnover, work environment measurement, employee complaints,

1. A meeting will be held with the Social Responsibility Committee to appoint a responsible person for the review of indicators. The scope and subject of the review will also be defined.
2. All indicators should be reviewed and all possible comparisons made.
3. The review manager shall investigate the procedure by which the indicator is obtained and make observations or recommendations in his final report.
4. A report will be populated with observations or corrective actions, recommendations, and good examples found during the review. This register will be physically archived and appended as evidence of this practice in the Social Responsibility manual,
5. Corrective actions will be monitored according to the corresponding procedure: Internal Audit Nonconformity Report Form.

**Frequency**

* The social responsibility system will be carried out on an annual basis once during the season in the year of implementation.
* Self-assessment on the SEDEX platform will take place once every six months.

**Related documents**

* Report of non-conformities of internal audits
* SEDEX – SEDEX Member Ethical Trade Audit (SMETA) – Measurement Criteria- v 6.1
* Unusual incidents and corrective actions.

**Corrective actions**

* This document is reviewed on an annual basis and each time the need for change is identified.
* The auditor and the Social Responsibility Committee, based on the findings, define the necessary corrective actions. As a process of continuous improvement, some of the corrective actions may include the change, updating, or inclusion of new laws or legal requirements in the procedures (management systems).
* Nonconformities and corrective actions are documented in the Nonconformance Report.
* A manager will be appointed within the members of the Social Responsibility Committee so that together with the person in charge of the area where the finding was detected, both are responsible for the implementation of corrective actions. Internal audit reports and corrective actions are reviewed during the next meeting of the Social Responsibility Committee.
* If the internal audits are not carried out according to the frequency established in this IAP shall be reported to the General Manager who will take the corresponding measures.

**Verification**

This document shall be reviewed at least annually, or where any changes are necessary.

The general manager, in conjunction with the staff involved, will have to review annually the effectiveness and applicability of this document.

**Reviewed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Approved: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_­­­­­­­­­­­**

**HR Head of Department General Manager**