

Certification Evaluation Report

Roundtable on Sustainable Biomaterials

Maple Etanol S.R.L. (ME) and Maple Biocombustibles S.R.L. (MB)

SCS Certificate Code-SCS-RSB/PC-0007

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Mr. Hugo Inga (hinga@maple.com.pe)
<http://www.maple-energy.com/>

CERTIFIED	EXPIRATION
March 14, 2014	September 13, 2015

DATE OF FIELD AUDIT
January 13, 2014
DATE OF LAST UPDATE
February 21, 2014

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FOREWORD

SCS Global Services (SCS) is a certification body accredited by the Roundtable on Sustainable Biomaterials (RSB) to conduct evaluations of biofuel operators. Under the RSB/SCS certification system, participating operators meeting international standards of biofuel production can be certified as “sustainable,” thereby permitting the Operators use of the RSB endorsement and logo in the marketplace subject to regular RSB/SCS oversight.

SCS deploys interdisciplinary teams of natural resource specialists and other experts all over the world to conduct evaluations of biofuel operations. SCS evaluation teams collect and analyze written materials, conduct interviews with Participating Operator’s staff and key stakeholders, and complete field and office audits of the operation(s) identified in the certification scope. Upon completion of the fact-finding phase of all evaluations, SCS teams determine compliance to the RSB Principles and Criteria.

Please Note: An RSB certificate itself does not constitute evidence that a particular product supplied by the certificate holder is certified to RSB standards. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when the required RSB claim is clearly stated on-product. For more information about the RSB, visit their website at www.rsb.org.

Organization of the Report

This report of the results of our evaluation is divided into two sections. Section A provides the public summary and background information that is required by the Roundtable on Sustainable Biomaterials. This section is made available to the general public and is intended to provide an overview of the evaluation process, the management programs and policies applied to the Participating Operator, and the results of the evaluation. Section A will be posted on the RSB Database of Registered Certificates (<http://rsbservices.org/certificates>). Section B contains more detailed results and information for use by the Participating Operator.

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SECTION A – PUBLIC SUMMARY

1.0 GENERAL INFORMATION

1.1 Operator Information

1.1.1 Name and Contact Information

Organization name	Maple Etanol S.R.L. (ME) and Maple Biocombustibles S.R.L. (MB)		
Operator Number	468		
Contact person	Hugo Inga		
Address	Av. Victor Andrés Belaúnde, 147 - Via Principal 140, Edificio Lima 27, Lima – Peru	Telephone	(51-1)611-4000
		Fax	+51-611-4004
		e-mail	hinga@maple.com.pe
		Website	http://www.maple-energy.com/

1.1.2 Additional Parties Involved

Organization name	Penta Tanks Terminals		
Contact person	Enzo Sacin Moro		
Address	Zona Industrial II Mz S Lt B1 Paíta, Piura T (073) 200 318	Telephone	(51) 98 105*7833
		Fax	
		e-mail	enzo.sacin@andino.com.pe
		Website	http://www.maple-energy.com/
Nature of Involvement:			
The facility includes third-party operated and owned ethanol storage, loading, and shipping facility near the Port of Paíta (40 km away from the ethanol plant). Penta Tanks S.A. is the third party operator. This facility is a dedicated facility for Maple's operations only.			

1.2 Scope of Certificate

The scope assessment agrees with the scope under which the operator applied	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If no, please explain:		

Note: If the scope is different, please contact SCS.

SITE INFORMATION	
Site Type	<input checked="" type="checkbox"/> Agriculture <input type="checkbox"/> Forestry <input type="checkbox"/> Biomass Production <input type="checkbox"/> Industrial
Current Land Use	Prior Land Use

<input type="checkbox"/> Biomass Production	<input type="checkbox"/> Biomass Production																									
<input checked="" type="checkbox"/> Agriculture	<input type="checkbox"/> Agriculture																									
<input type="checkbox"/> Other:	<input checked="" type="checkbox"/> Other: Barren land.																									
Current Employment on Site	Prior Employment on Site																									
<input type="checkbox"/> Negligible	<input checked="" type="checkbox"/> Negligible																									
<input type="checkbox"/> Local Average	<input type="checkbox"/> Local Average																									
<input checked="" type="checkbox"/> Above Local Average	<input type="checkbox"/> Above Local Average																									
<input type="checkbox"/> Full	<input type="checkbox"/> Full																									
	<table border="1"> <thead> <tr> <th>Employees (Dec 2013)</th> <th>Number</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>Maple Etanol</td> <td>634</td> <td>64,6%</td> </tr> <tr> <td>Contractors (3rd part)</td> <td>347</td> <td>35,4%</td> </tr> <tr> <td>Total</td> <td>981</td> <td>100%</td> </tr> </tbody> </table>	Employees (Dec 2013)	Number	%	Maple Etanol	634	64,6%	Contractors (3 rd part)	347	35,4%	Total	981	100%													
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Owned/Controlled By:	Maple Etanol S.R.L. (ME)																									
Location/City:	Sullana – Paita Road, in the Piura Valley, Department of Piura, Peru. The project area is situated to the East of uncultivated public and private properties; in the West with plots of the Paita tableland, to the South with plots owned by the regional government, and to the North with private property located on the low banks of the left bank of the Chira River where it runs by the Sullana-Paita road.																									
Geographic location:	<table border="1"> <thead> <tr> <th>Area (Zone)</th> <th>Lat</th> <th>Lon</th> <th>Area (ha)</th> <th>Planted</th> </tr> </thead> <tbody> <tr> <td>Cental</td> <td>4°57'14.37" S</td> <td>80°52'25.15" W</td> <td>2,946</td> <td>2,925</td> </tr> <tr> <td>La Paloma</td> <td>4°59'03.51" S</td> <td>80°46'30.49" W</td> <td>3,197</td> <td>2,857</td> </tr> <tr> <td>El Arenal</td> <td>4°56'59.24" S</td> <td>80°57'44.49" W</td> <td>1,311</td> <td>1,311</td> </tr> <tr> <td colspan="3" style="text-align: right;">Totals</td> <td>7,454</td> <td>7,093</td> </tr> </tbody> </table>	Area (Zone)	Lat	Lon	Area (ha)	Planted	Cental	4°57'14.37" S	80°52'25.15" W	2,946	2,925	La Paloma	4°59'03.51" S	80°46'30.49" W	3,197	2,857	El Arenal	4°56'59.24" S	80°57'44.49" W	1,311	1,311	Totals			7,454	7,093
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Totals			7,454	7,093																						
AGRICULTURE, FORESTRY OR BIOMASS PRODUCTION SITES																										
Total Area (ha)	Current area (Dec 2013) is 13515 ha.																									
Products/Crops Produced																										
Product Type	Production Area																									
Sugar-cane	Current area planted (Dec 2013):7456 ha																									
INDUSTRIAL SITES																										
Input Type	Volume																									
Sugar cane (tons)	The ethanol plant has the capacity to process up to 5,000 gross tons of sugar cane per day and produce up to 35 million gallons (U.S.) of ethanol per year.																									

INDUSTRIAL FACILITIES	
Name	Maple Etanol S.R.L. (ME) and Maple Biocombustibles S.R.L. (MB)

Type	<input type="checkbox"/> Agriculture Milling and/or Fermentation	<input type="checkbox"/> Vegetable oil Extraction
	<input checked="" type="checkbox"/> Biofuel Production and/or Distribution	<input type="checkbox"/> Storage or Distribution
	<input type="checkbox"/> Other	
Location/City:	Piura Department, Northern of Peru, midway between the cities of Sullana and Paita.	
Geographic location	<i>Latitude & Longitude:</i> As a reference, the extension of the plots, lots and properties extend between the following UTM coordinates: E 490,000 up to 534,000; and N 9,438,000 up to N 9,458, 000.	
Included in certification scope	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Number of processing steps	<p>Agriculture phase: Planting, harvest and transportation of sugar cane to the mill;</p> <p>Ethanol plant: sugar cane reception and discharge; extraction of juice and concentration; fermentation; distillation; and dehydration of ethanol.</p> <p>Storage and Loading Facility; transportation to Paita (Penta Tanks Terminals);</p> <p>Ethanol Sales and Marketing: reception at Penta, tank storage and loading via an underwater pipeline to a mooring berth in the ocean.</p>	
Annual Throughput (Litres)		
Material Input:	Sugar cane: Up to 5,000 Ton/day. Total of sugar cane processed in 2013: 897,733 tons.	
Material Output	Up to 35 million gallons of ethanol per year. Total anhydrous ethanol produced in 2013: 69,542,000 liters.	
% output yield compared to input material	The Conversion Factor from Sugar cane to Anhydrous Ethanol is 0.06 (both in metric tons).	
Description of Activities:		
<p>Maple Etanol and Maple Biocombustibles are entities which are both part of a vertically integrated sugar cane ethanol (fuel grade) operation.</p> <p>Agricultural, Milling and/or Fermentation, Biofuel Production and/or Distillation: The facility consists of a sugar cane plantation of over 13,000 ha gross (approximately 10,000 ha net for cultivation) owned and operated by Maple. As of the end of 2013 it is currently about 75% cultivated. The Facility consists of an ethanol plant owned and operated by Maple, with a crushing capacity of 5,000 tons of sugar cane per day and with production of up to 35 million gallons of ethanol per year. It includes a 37 megawatt ("MW") power plant to supply all of the operation's (agriculture and plant) power requirements with the sale of any excess power to the Peruvian national power grid.</p> <p>Storage or Distribution The facility includes third-party (Penta Tanks S.A.) operated and owned ethanol storage, loading, and</p>		

shipping facility near the Port of Paita (40 km away from the ethanol plant). Penta Tanks Terminals is a facility for the exclusive storage and dispatch of Maple's ethanol. It has a capacity of 30,000 m³ for storage (3 tanks of 10,000 m³ each). The ethanol is pumped through an underwater pipeline to a mooring berth in the ocean.

1.3 Standards Used

1.3.1 Applicable RSB-Accredited Standards

Title	Version	Date of Finalization
RSB-STD-01-003-01: RSB GHG Calculation Methodology	vers. 2.0	Jan 2011
RSB-GUI-11-001-01-000: Consolidated RSB EU RED Guidance on Principles & Criteria	vers. 2.0	Dec 2010
RSB-STD-11-001-01-001: Consolidated RSB EU RED Principles & Criteria for Sustainable Biofuel Production	vers. 2.0	May 2011
RSB-STD-11-001-20-001: Consolidated RSB EU-RED Generic Chain of Custody Standard	vers. 2.0	Dec 2010
RSB-STD-11-001-20-004: Consolidated RSB EU RED "Mass balance of product" Chain of Custody Standard	vers. 2.0	Dec 2010
RSB-IND-11-001-20-001: Consolidated RSB EU RED Indicators to Principles & Criteria	vers. 2.0	Dec 2010
RSB-STD-11-001: RSB Standard for EU market access	vers.2.0	May 2011
RSB-STD-11-001-30-001: Consolidated RSB EU RED Standard for Participating Operators	vers.2.0	Dec 2010
RSB-STD-11-001-50-001: Consolidated RSB EU RED Standard for Communication and Claims	vers.2.0	Dec 2010
All standards employed are available on the websites of the Roundtable on Sustainable Biomaterials (http://rsb.org/sustainability/rsb-sustainability-standards/). Standards are also available, upon request, from SCS Global Services (www.scsglobalservices.com).		


2.0 EVALUATION PLANNING & PROCESS

2.1 Documentation Submitted by Operator

Document	Comments
RSB Participating Operator Agreement	Signed in August 22th, 2012
Maple's RSB My account	Operator #: 468, Updated in January 2, 2014
Maple's RSB Screening Tool	Submission # 235 (Jan 2, 2014). Outputs: P2: RESA or ESIA was not required. Maple has developed 3

Document	Comments
	Environmental Impact Studies which cover such RSB requirement; Maple is neither in a poverty region (P5) nor in a food insecurity region (P6); no directly affected ecosystem functions & services (P7) neither conversion nor invasive species; no effect into environmental factors such as soil (P8) and air (P10). However, there were “3 yes” regarding water issues. Maple has several water permits to pump and use water, which were obtained through an environmental license with stakeholders’ participation. All thresholds and requirements under the permits are met by Maple. Land rights (P12) evaluation has one yes which is solved since Maple has signed a rental agreement with involved stakeholder to solve this claim.
Maple’s RSB Self Risk Assessment (Jan 2, 2014)	Result of Risk Class: 2 (score = 2.06666666666667).
Maple’s RSB Self Evaluation (Jan 2, 2014)	SUBMISSION #236. During the audit, Maple’s self-evaluation was compared to audit team evaluation. This comparison was made at indicator level. So, the coherence between Maple’s and auditors’ evaluation could be done either at level of RSB Principle & Criteria or RSB indicator. Such as Criteria, from 35 applied to Maple, there was coherence within 31, resulting in 88.6% of equivalence. At indicator level, from 134 applied to Maple, there were agreements with 128, resulting in 95.5% of equivalence. At level of RSB Principles (see Table 4.1.a), from 11 applied to Maple (P6 is not applied), there were agreements in 9, resulting in 81.8%. Therefore, the auditors have confirmed Maple’s Risk Class 2 (low risk and good operation qualification).
RSB Application Maple (Dec, 2013)	Total Area of the entire site: 13,515 hectares Sugarcane: 7,456 hectares
Environmental Impact Assessment EIA: Agro-Industrial Project of Automotive Ethanol Production	EIA study for license Maple’s agro-industrial project. It has a comprehensive standard, covering the RSB ESIA Guidelines (RSB-GUI-01-002-03).
Maple’s ESMP (EHS Operational Plan, Rev. 1)	Maple has elaborated its Environmental and Social Management Plan (ESMP) which indicates how biomass / biofuels operation(s) will mitigate all risks identified through the three EIA (agro-industrial project; electrical power transmission and substation; and Storage design,

Document	Comments
	dispatch and delivery of automotive ethanol). Maple's EHS Operational Plan has been implemented.
EHSS Integrated Policy – Rev 1 – Aug, 2013	Maple's integrated policy for Environmental, Health, Safety and Social Responsibility.
Solid Waste Management Plan, Rev. 1	Establish procedures for the efficient handling of waste generated in Maple Etanol S.R.L., from the source to its final disposition, in order to protect the environment and people's health.
Management plan and compensation of Natural Habitats for the environment of the Maple ethanol project in Piura.	It is a conservation program to keep at least 2,341 hectares in natural state, a considerable portion of the land acquired under a system of strict protection and establishing surveillance systems and monitoring of natural ecosystems in dry forests, shrub-lands, grasslands and slopes located within the Maple's lands.
Social Responsibility Plan	Aim to establish guidelines to ensure the development of Maple's activities in compliance with the sustainable principles, with respect for people, good relations with the surroundings communities and the care of the environment.
Public Consultation and Disclosure Plan	Aim to establish a structured channel for ongoing dialogue with the communities of the area of influence of the Maple ethanol project. Also, to promote the development of joint actions with the communities of the area of influence, manage, mitigate or compensate indirect socioeconomic impacts generated by Maple ethanol project development-oriented.
Good Agricultural Practice (GAP), Rev. 3, 2013	Maple commitment to the sustainable production of sugar cane for ethanol. This document outlines the principles and methods for Good Agricultural Practices (GAP) for its agricultural production operations. It includes the Chapters: 1. Introduction; 2. Soil Management; 3. Crop and Harvest Management; 4. Water Management; 5. Nutrient Management; 6. Pest Management; 7. Safe Storage and Handling of Agrochemicals; 8. Fuel and Oils; 9. Waste Management; 10. Fire Prevention and Control; and 11. Human Resources.
Framework of Community Relations Plan (2010)	Aim to generate and implement mechanisms for dissemination and consultation that will enable Maple ethanol to maintain an ongoing contact with the

Document	Comments
	stakeholders of the ethanol project.
Consultation and Disclosure Activities Report 2010, 2011, 2012 and 2013	Complements information of Framework of Community Relations Plan, with the activities developed from 2010 to 2013.
Maple Ethanol Project	An overview of Maple Ethanol Project (a slide presentation made by the company to the auditors in the opening meeting).
Penta Tanks Terminals Project	An overview of Penta Tanks Terminals project (a slide presentation made by Penta to auditor leader).
MAPLE's agreement with the CCSLC (Rural Community San Lucas Colan) for the use of land.	The agreement signed by Maple and Rural Community San Lucas Colan Leaders to resolve the land use claim by this community.
Rural community of San Lucas de Colán – Claim for land.	Maple's position paper on this subject.
Negative Declaration of debts (Maple Etanol S.R.L and Maple Biocombustibles S.R.L.)	No debt found in name of Maple Etanol and Maple Biocombustibles. 
Mass Balance of RSB Certified Stocks of Ethanol	Outputs of 12 months of 2013 on ethanol stocks data from Maple's database. These data were used for tracking the CoC of certified ethanol sold by Maple Combustibles during 2013.
Results of Environmental Monitoring 2	A slide presentation of the results of the monitoring environmental participatory (with community presence), made in November 2013.
Stakeholders list	A list of Maple's stakeholders (name, address and institution).
Responsible use of water	A folder containing information about Maple's rational and responsible use of water.
Use of Liquid Fertilizers	Information about the use of liquid fertilizers. Its

Document	Comments
	environmental, safety and other advantages, compared with solid fertilizers.
Maple's environmental permits	Industrial plant permits and water use permits to agriculture and ethanol plant. See
Biological treatment of vinasse	Inform about Maple's biological treatment of vinasse experiment.
Maple's environmental permits	Industrial plant permits and water use permits to agriculture and ethanol plant. See below.

USE OF WATER (LICENCES)

Licensing of water for agricultural purposes

License	Resolution N°	Approval Date	Total Area for Irrigation (Ha)	Maximum volume per year (m3)
First License of Water for agricultural use	132-2009-ANA-ALACHIRA	December 10th, 2009	400.00	6'800,000

License	Resolution N°	Approval Date	Total Area for Irrigation (Ha)	Maximum volume per year (m3)
Second License of Water for agricultural use	096-2010-ANA-ALACHIRA	August 12 th , 2010	2,532.59	43'054,030
Third License of Water for agricultural use	244-2011-ANA-AAA-JZ-V	June 27 th , 2011	1,701.88	28'931,960
Fourth License of Water for agricultural use	389-2011-ANA-AAA-JZ-V	September 26 th , 2011	3,207.33	54'524,610
Fifth License of Water for agricultural use	093-2013-ANA-AAA-JZ-V	February 14 th , 2013	63.77	1'084,090
Sixth License of Water for agricultural use	094-2013-ANA-AAA-JZ-V	February 14 th , 2013	132.55	2'252,350

LICENSING OF WATER FOR INDUSTRIAL PURPOSES

Licence	Resolution N°	Approval Date	Use	Maximum volume per year (m3)
License of Water for industrial use	136-2012-ANA-AAA.JZ-V	July 12 th , 2012	Production plant of Ethanol	2'452,8000

LICENSES OF INDUSTRIAL PLANT OF ETHANOL

N°	Procedure Name	License
1	Work license for the construction of the ethanol plant	License Resolution for the construction of the ethanol plant No. 006-2010-MDLH (NOV 17, 2010)
2	Certificate of zoning and use compatibility	Certificate No. 001-2011 (JAN 12, 2011)
3	Urban habilitation	License Resolution of urban habilitation No. 001-2012-MDLH (MAR 20, 2012)
4	Certificate of inspection technique of safety in Civil Defense in detail	Certificate No. 036-GRPIU-2012 (FEB 09, 2012)
5	Operation License of Maple Etanol S.R.L. <i>(Production plant juice of cane sugar and generation, transmission and distribution of electricity)</i>	Final operatingense: Certificate No. 007-2012 (JUN 05, 2012)
6	Operation License of Maple Biocombustibles S.R.L. <i>(Production of anhydrous ethanol plant)</i>	Final operating license: Certificate No. 008-2012

2.2 Audit Type and Determination

The audit plan was determined based on previous Maple’s risk class 3. Therefore, the evaluations following an evaluation which resulted in issuing of a valid certificate to a participating operator in risk class 3 shall always be conducted as field audits.

2.3 Audit Team

2.3.1 Determination of Audit Team

- Field audits shall always be led by one (1) international lead auditor.
- The lead auditor appointed shall include at minimum one (1) local auditor in the audit team. The lead auditor appointed may include additional auditors and/or technical experts in the audit team if this is required by the extent of the audit.

2.3.2 Audit Team

Auditor Name:	Luciano Lisboa Junior	Auditor role:	Lead and International Auditor
Qualifications: Agronomist specialized in Forestry by ESALQ/USP, and PhD in Forest Soils and Experimental Statistics for North Carolina State University (USA). Forest environmental Manager of Aracruz Celulose with responsibilities in licensing processes, management and environmental and forestry certification of company, from 1995 to 2009. Head of unit and a researcher at Embrapa Florestas over 15 years, working in the areas of forestry, forest soils and nutrition. Co-supervision and bank examinations component of eight masters and doctoral degree in forest engineering from Federal University of Parana – PR; Forestry and agricultural engineering at the Federal University of Viçosa, MG and Meteorology of the National Institute for Spatial Researches-INPE. Nowadays, acts as Forestry & environmental consultant for Brazilian forest companies. Auditor of FSC and Cerflor, forest certification processes; Bonsucro and RSB certification. Former consultant of Raízen (joint venture Cosan and Shell) for Environmental Affairs for the Bonsucro certification.			
Auditor Name:	Manuel Alvarado	Auditor role:	Local Auditor
Qualifications: Industrial Engineering in the National University of Engineering of Lima with specialization in Q, EHS & SA Management Systems. Lead Auditor for ISO 9001, ISO 14001, OHSAS 18001, BSCI & SA8000 Certifications since 2001 to date. Senior Consultant in the same Management Systems and other related issues for mining, petroleum, industrial and services in different organizations in Peru and many other South & Central America and Caribbean countries, since 2003 to date. Environmental, Health & Safety Manager at Hochschild in Peru with responsibilities in EHS issues for the Cement Division (production of cement and mixed concrete) and for a Mining unit that produced zinc. Participation as Local auditor for RSB certification process of Maple since pilot Stage.			

2.4 Evaluation Schedule and Extent of Audit

2.4.1 Determination of Extent of Audit

Total number of subsidiaries, branch offices, affiliated entities, external third parties contracted or otherwise engaged, operational structures, sites, facilities, processing and production units, and supply chain structures	Maple is represented in RSB by two companies: Maple Etanol S.R.L. (ME) and Maple Biocombustibles S.R.L. (MB).
Participating Operator Risk Class	3 (prior the audit)
Disputes or prior Non-compliances	4 Minor NCs
Changes in scope since last evaluation	None
Total number of compliance claims	9 (nine) during 2013

2.4.2 Evaluation Itinerary and Activities

Date: January 13, 2014 - Monday	
Operation(s)/ sites visited	Activities/ notes
7:30 – 8:30	Travel from Piura's Hotel to Sullana
8:30 – 13:00 Sojo office's (meeting room)	<p>Opening meeting</p> <ul style="list-style-type: none"> - Introduction to assessment process to on-site staff - Review of scheduled activities - Review of RSB Procedures; confirm roles, responsibilities and processes. - Confirmation of certification scope - Clarification of all suppliers; farms, blending, transportation, storage - Client to outline production process and overall process flow. - Update from client and any social or environmental changes to the operation <p>Documents review:</p> <ul style="list-style-type: none"> - Review site map(s), historic of land use/land tenure, legal tenure - Review of all relevant business licenses (water use permits and ethanol plant license).
13:00 – 14:00	Lunch Break
14:00 – 17:00	<p>Documents review:</p> <ul style="list-style-type: none"> - Follow up on implementation of corrective action plans from previous initial field audit (N° 2/5 to 5/5) - Waste Management Plan - Use, conservation and energy efficiency.
17:00 – 18:00	Travel from Sullana to Piura's Hotel.
Date: January 14, 2014 - Tuesday	
Operation(s)/ sites visited	Activities/ notes
7:30 – 8:30	Travel from Piura's Hotel to Sullana
8:30 – 13:00	Field inspections: conformity of operations / installations and interviews

Field inspections: DPS 09 (Drip- irrigation Pump Station) – PC 32 (point of loading)	with employees. - Macacara Station (water catchment from Chira River); - Main water reservoir and pumping station (RPS n° 1); - Maintenance workshop; - Vinasse treatment; - Sugar cane harvesting; - Mobile workshop for maintenance
13:00 – 14:00	Lunch Break
14:00 – 17:00 Inspection on Ethanol Plant	: Conformity of operations / installations and interviews with employees. - Fire Safety Equipment; - Storage tanks area; - Receipt of sugar cane and weighing control; - Raw Material and Operational Laboratories; - Control room; - Water treatment plant / chemicals warehouse.
17:00 – 18:00	Travel from Sullana to Piura’s Hotel.
Date: January 15, 2014 – Wednesday	
Operation(s)/ sites visited	Activities/ notes
7:30 – 8:30 – Lead Auditor	Travel from Piura’s Hotel to Paita
Penta Tanks Terminals in Paita:	- Visits to facilities, chain of custody and embarkation controls verification.
Sojo Chemicals and Pesticides warehouses	- Inspection of warehouses, storage conditions, safety instructions and products stock controls.
7:00 – 8:00 – Local Auditor	Travel from Piura’s Hotel to Sullana
8:00 – 13:00 – Public consulting	Interview with members of the neighboring communities <ul style="list-style-type: none"> • Luis Atoche– President of the Macarara Neighborhood Association • Ruben Machare – President of the President of the Community Campesina of San Lucas of Colan
13:00 – 14:00	Lunch Break
14:00 – 18:00 – Auditor Leader	- Interview to RRHH, EHS & CoC
14:00 – 18:00 – Local Auditor	- Interview with members of the neighboring communities <ul style="list-style-type: none"> • Jose Sabino More - President of the Association of banana farmers in Santa Clara. • Juan Carlos Acaro, Mayor of the Municipality of La Huaca
18:00 – 19:00	Travel from Sullana to Piura
19:00 – 22:00 – Both auditors	- Collect of information for checklist of RSB indicators
Date: January 16, 2014 – Thursday	
Operation(s)/ sites visited	Activities/ notes
7:30 – 8:30	Travel from Piura’s Hotel to Sullana

8:30 – 10:30 Sojo office's (meeting room)	Review and final delivery of documents
10:30 – 12:00 Sojo office's (meeting room)	Elaboration of findings list and data for the audit report
12:00 – 13:00 Sojo office's (meeting room)	Closing Audit Meeting
13:00 – 14:00	Lunch Break
14:00 – 15:00	Travel from Sullana to Piura's Hotel.

2.5 Evaluation of Management System

2.5.1 Methodology and Strategies Employed

SCS deploys interdisciplinary teams with expertise in agriculture, ecology, forestry, social sciences, natural resource economics, and other relevant fields to assess an Operator's compliance to RSB standards and policies. Evaluation methods include document and record review, implementing sampling strategies to visit a broad number of site and facility types, observation of implementation of management plans and policies, and stakeholder analysis. When there is more than one team member, team members may review parts of the standards based on their background and expertise. On the final day of an evaluation, team members convene to deliberate the findings of the assessment jointly. This involves an analysis of all relevant site observations, stakeholder comments, and reviewed documents and records. Where consensus between team members cannot be achieved due to lack of evidence, conflicting evidence or differences of interpretation of the standards, the team is instructed to report these in the certification decision section.

At beginning of audit, it was planned to sample minimum equivalent to the square root of the total number of operational structures, sites, facilities, processing and production units, and supply chain structures identified in the *certification scope* of the *participating operator*. Based on the former Maple's risk class 3, the sampling size for entities, sites and processes would be 10% and the sampling of compliance claims 25%. In this case, from a total of 9 claims issued in 2013, it was sampled 3 of them (33%).

2.5.2 Capacity of the participating operator to implement its management systems

Maple has implemented its management system based on several certification systems, such as:

- Environmental Management: ISO 14001;
- Safety and Occupational Health Management: OHSAS 18001;
- Social Responsibility: SA 8000

The management system of Maple follows the PDCA cycle (PLAN - DO - CHECK - ACT).

PLAN: Maple has an EHSS Management Plan, which defines all environmental, safety, health and social activities related to its operation.

This document follows the Maple's integrated policy for EHSS, and it is in conformity with the requirements of RSB standards for ESMP (Environmental and Social Management Plan) Guidelines [RSB-GUI-01-002-05 (version 2.0)].

The Maple's ESMP has as reference the following documents:

1. EHSS Integrated Policy; 2. EHSS Internal Regulation; 3. EHSS Code of Conduct Rules; 4. Waste Management Plan; 5. Contingency Plan; 6. Manual of the Integrated System of EHSS Management (SIG-EHSS); 7. Guides on Environment, Health and Safety; 8. Environmental Impact Study "Automotive Ethanol Agro-industrial of Maple Ethanol S.R.L. project"; 9. Environmental Impact Study "Installation of a Transmission Line at 60 kV and sub-station transformation for the Ethanol automotive plant production of Maple Ethanol S.R.L. in Piura"; 10. Environmental Impact Study "Storage, Dispatch and Shipment of Automotive Ethanol Maple Ethanol S.R.L. Project"; 11. EHS rules for visits in Maple Ethanol Plant;
12. Manual of Good Agricultural Practices (GAP) of Maple Ethanol.

DO: The activities of Maple are carried out in a high technology level. One can see it in the drip-irrigating system, pump stations and water reservoirs. The harvesting, truck-loaders and sugar cane transportation are made by update and high technology equipments.

The operation controls and monitoring of parameters and data collections are carried out by well-trained workers. During all interviews it was realized that everyone knows how about his or her duties.

In every important step of production there are defined parameters of control or sampling collecting for laboratory analysis (at ethanol plant). The results are analyzed, sometimes double checked and available to operational staff. These data are often used to improve operational processes.

During the audit, Maple has demonstrated that its management system is already implemented. The company provided very consistent information. During the interviews, the provided specific information were exactly the same, even given by different workers.

The sugar cane harvesting and transportation guide can be tracked from the harvested field, within a loading point (PC) in a Drip Pumping Station, up to the cane receiving scale in the ethanol plant. Samples are taken every two hours in order to attest the quality of coming sugar cane. Thus, Maple has demonstrated capability for tracking its product and production. The same is true for the produced ethanol. The tracks upload could be tracked leaving the ethanol plant up to Penta Tanks Terminals in Paita, 40 km ahead.

CHECK: The Company has an internal audit program fully implemented. The reports indicate that internal audits are indispensable tool for improving the management system.

ACT: During the audit process, the management system provided fast and reliable information to the auditors.

Maple has satisfactorily addressed the pending nonconformities from the former audit. The four minor NC were closed in the present audit.

The certification claims were found accurate and in accordance to RSB guidance.

In the interviews the auditors realized that Maple's workers are committed to the organization's integrated EHSS policy and the requirements of RSB Certification.

Since last audit, Maple has made some improvements in its operation such as:

- Use of liquid fertilizers instead of solid fertilizers. Maple is already applying liquid fertilizers directly into the drip-irrigation lines. This new technology is more safety and environmental friendly than the used before.
- In 2013, 130 workers of the contractor’s payrolls (“Panorama Empresarial”) were transferred to Maple Payroll. This transfer of employees is expected to continue in the company. This action has an outstanding result, measured by the workers satisfaction in working with Maple.

Finally, based on the documentation submitted by the participating operator; based on the inspections of agricultural fields, ethanol plant and Penta Tanks Terminal; also, based on the workers and stakeholders interviews, it is concluded that Maple has its management systems fully implemented. It means that, thru RSB certification, Maple’s performance in environmental, safety, health and social issues is consistently improving.

2.5.3 Evaluation of RSB compliance claims and use of RSB trademarks

Type (compliance claim, trademark use)	Description	Findings
<p>RSB EU RED compliant product tracked through the operation of the participating operator using the “mass balance of product” tracking model shall be associated with one of the following RSB short claims: “EU RED compliant Biofuel” or “Product mix contains RSB compliant Biofuel”. (RSB-STD-11-001-20-004: Consolidated RSB EU RED “Mass balance of product”).</p>	<p>Up to now, Maple has used only short claims on the documentation associated with RSB compliant product (e.g. invoice / facture). Maple is not using off-product RSB compliance claims communication yet. During 2013, Maple has sold 9 shipments to EU Market. From these, there were sampled 3 shipments for audit examination (the 3rd, 6th, and 7th). Maple provided the following documents related to these three shipments: Invoices / Factures, Bills of lading (B/L) and Proof of Sustainability (PoS) generated in Nabisy System.</p>	<p>Maple is placing in every export invoice / facture the following stamp:</p> <div data-bbox="971 915 1393 1073" data-label="Image"> </div> <p>This identification does not meet RSB short claim requirement.</p> <p>A NC (2014-04) was issued under criterion 9.4 of SCS Auditor Checklist for RSB EU RED Chain of Custody Standard, for the company to correct its short claim, as required by RSB-STD-11-001-20-004. This NC was closed in Feb, 2014.</p>

2.6 Stakeholder Consultation Process

In accordance with SCS and RSB protocols, consultation with key stakeholders is an integral component of the evaluation process. Stakeholder consultation takes place prior to, concurrent with, and following field evaluations. The primary purpose of such consultation is to solicit input from affected parties as to

the strengths and weaknesses of the Participating Operator’s management system and operations, relative to the standard, and the nature of the interaction between the company and the surrounding communities.

Principal stakeholder groups are identified based upon the certification scope of the participating operator.

Stakeholder consultation activities are organized according to the requirements of the RSB. The table below summarizes the major comments received from stakeholders and the assessment team’s response. Where a stakeholder comment has triggered a subsequent investigation during the evaluation, the corresponding follow-up action and conclusions from SCS are noted below.

2.6.1 Summary of Stakeholder Comments and Responses from the Team, Where Applicable

Stakeholder Comments	SCS Response
Economic Concerns	
Related to local job opportunities, most of stakeholder comments confirmed that Maple construction and current operation has given many opportunities to local people. They hope Maple would continue to prioritize the hiring of local community workers.	Maple is committed to implementing guidelines to promote income generation and opportunities to local people, to avoiding the attraction of foreign residents. These guidelines include the priority of hiring people who live in the towns that are part of Maple’s affected area (Framework of Community Relations Plan (PMRC) – Chapter 10, “Mitigation of economic and demographic impacts”). Nowadays, more than 90% of Maple’s workers are from local communities.
More public projects in La Huaca and Macacara zones	Due to the taxes paid by Maple, now the local Municipality has increased its budget for new investments in the zone like a Medical Center and some improvements in public infrastructure
Social Concerns	
Medical Campaigns	Maple is supporting yearly a Medical program for eye health of people of the region with a participation of specialized doctors. This program has no cost for participating people.
Dance and music workshop for children.	Maple organizes these classes aimed at children in the area, during the children’s vacations
Support to Production Projects	Technical assistance (free of charge) to a group of local farmers who are starting in the cultivation of bananas as a new option among many other agricultural production for export, such as goats, bees, agricultural techniques etc.
Environmental Concerns	
Odor during ethanol production	Maple is testing new technology with biological

Stakeholder Comments	SCS Response
This was the only issue negatively commented by stakeholders, mentioned that when ethanol production began, the city was impacted by a bad odor coming from the plant. However, all said, now this problem has been significantly reduced and they have been informed by Maple that they are working on a definitive solution to this issue	treatment of vinasse, which would substantially reduce odor.
Use of water for agricultural: no claims about this issue	No comments
Air emissions: no claims about this issue	No comments

3.0 RISK ASSESSMENT RESULTS

SCS Risk Assessment Results	Deviations from Operator Risk Assessment Results	Risk Factor Difference
2.0666666666667	0	NONE

Due to the results of the Risk Assessment, the evaluation did not to be rescheduled.

The auditors confirmed Maple's Risk Class 2 (low risk and good operation qualification).

4.0 RESULTS OF THE EVALUATION

4.1. a. Equivalence between the Audit Team Evaluation and the Operator Self Evaluation

Principle/ Subject Area	Summary of Audit Team Findings	Comparison to Operator Self Evaluation (Equivalence)	Comments
P1:Legality	In compliance	In compliance	See note
P2: Planning, Monitoring & Continuous Improvement	Substantially in compliance	In compliance	See note
P3: Greenhouse Gases	In compliance where applicable	In compliance where applicable	See note
P4: Human and Labor Rights	Substantially in compliance	Substantially in compliance	See note
	There were some differences in indicators evaluation made by Maple vs Auditors		
P5: Rural & Local Development	In compliance where applicable	In compliance where applicable	See note

P6: Food Security	Not Applicable	Not Applicable	See note
P7: Conservation	In compliance where applicable	In compliance where applicable	See note
P8: Soil	In compliance	In compliance	See note
P9: Water	In compliance where applicable	In compliance where applicable	See note
P10: Air	In compliance	In compliance	See note
P11: Technology	In compliance where applicable	In compliance where applicable	See note
P12: Land Rights	In compliance	In compliance	See note
FINAL RISK CLASS	2 (value = 2,067)		

4.1.b. Summary notes of Audit Team Findings

Principle/ Subject Area	Summary of Audit Team Findings
P1: Legality	<p>Maple has procedures for identification of legal requisites and for evaluation of legal compliance. There are internal audits for verification of legal compliance, in both own and third parties (contractors) activities. All water use permits for sugar cane irrigation and use in the mill are valid. Also, Maple comply with its three licenses of operation (sugar plantation / ethanol plant; generation, transmission and distribution of electricity; and storage, dispatch and delivery of ethanol automotive). During the audit the company provided negative proof of debts and outstanding payments orders issued by Sunatt on behalf of Maple Etanol S.R.L. and Maple Biocombustibles S.R.L.</p>
P2: Planning, Monitoring & Continuous Improvement	<p>Maple has elaborated its Environmental and Social Plan - ESMP which indicates how its operations mitigate all risks identified through three Environmental and Social Impact Assessment - ESIA compiled to its operational permits. However, Maple does not provided objective evidence that ESMP were publicly available (NC 2014-01). Therefore, the stakeholders affected by Maple's operation(s) have not access to ESMP of the participating operator, because it was not made available & accessible (NC 2014-02).</p> <p>The company carries monitoring of air emissions (PM, NO_x, SO₂, CO, H₂S and Pb), noise, water use and water quality. The results indicate that all parameters are under control.</p> <p>Since 2010, Maple has made annual meetings with its stakeholders for consulting and divulgation of its results. The company maintains records on participants and the discussed agenda.</p>
P3: Greenhouse Gases	<p>Maple has a documented system and data base of all the raw data used as input to calculate the GHG emissions in the RSB GHG calculation tool. All the data used to calculate GHG emissions are actual operational data, collected during 2013 operations.</p> <p>The final Result of RSB GHG emissions were:</p> <p>RSB method: 0.026993249 kg CO₂ eq/MJ main product (70,01 % reduction – to fossil fuel comparator); Reduction threshold fossil fuel baseline (0.045 kg CO₂eq/ Mj).</p> <p>EU RED method: 0.019711153 kg CO₂ eq/MJ main product (76,48 % reduction – to fossil fuel comparator); Reduction threshold fossil fuel baseline (0.0585 kg CO₂eq/ Mj).</p>
P4: Human	<p>The Maple's a Human Resources Policy is based on Norma SA 8000. Maple complies with National & ILO conventions. All interviewed workers confirmed</p>

Principle/ Subject Area	Summary of Audit Team Findings
and Labor Rights	<p>that they have a fair treatment and they are satisfied with Maple working conditions. Also, they confirmed that there is no discrimination of any kind. Maple has an integrated policy of environment, safety, occupational health and social responsibility, which prevents any kind of discrimination.</p> <p>Maple reported and the auditor observed that there were only two working shifts at the Ethanol Plant. This was leading to some overtime work. In the interviews, the workers confirmed that overtime is always paid accordingly. Working shifts are currently under an improvement process in Q1 2014.</p> <p>The company provides annual training to its workers (and requires it from its contractors), in order to be skilled in their activities, including the use of machinery and for reducing risks of accidents. In the interviews it was realized that all workers knew how about their jobs and the Maple's rules for EHS.</p> <p>However, it was observed in the maintenance workshop a truck Volvo 2801 raised on supports in totally unsafe conditions (NC 2014-03).</p> <p>Also, as an opportunity of improvement (OI), in the Macacara Station, in a part of the floor of the room of electric boards there are few gutters covered with loose boards, which are appreciated in unsafe conditions. In the same room, there was lack of proper protection in the windows. The same condition was found at the Main Water Reservoir And Pumping Station (RPS N° 1).</p> <p>Another OI in the maintenance workshop it was observed a mechanic checking the bottom of a tractor stuck under the machinery, which is an unsafe condition and ergonomic risk.</p> <p>Maple has an Emergency Plan based on risk analysis of its activities, which affect the company and its employees. This emergency plan has as references a study of risks, prepared according to an international methodology validated and is updated annually.</p> <p>Maple maintains under control and up-to-date records of all independent 3rd parties engaged in its operation. There are daily inspections and monthly audits to verify compliance of 3rd part contractors to the requirements of Principle 4 and Maple's EHS policy.</p>
P5: Rural & Local Development	<p>The Maple's application of RSB Screening tool outputs that the PO is not in a region of poverty. Anyway, Maple has taken some measures to improve the social and economic status of local community, in actions such as: training in honey production and banana grower, construction of channel; provide glasses, cancer tests and other programs included in Maple's social plan.</p> <p>In the interviews, several workers confirmed the company has improved local employment opportunities. More than 90% of Maple's workers are from local communities.</p> <p>During current visit, auditors had the opportunity to interview 4 stakeholders which were considered representative of the identified list. One as Community representative, other the President of a local Community affected with land acquisitions, the third one the President of one farmer association that is</p>

Principle/ Subject Area	Summary of Audit Team Findings
	<p>beneficiary of a social project supported by Maple and the last, the Mayor of the local Municipality.</p> <p>In all interviews, the auditors received comments related the positive effects of Maple participation in the region. Some benefits are: more jobs for people, more money in the Municipality due to paid taxes that permit more infrastructure investment, more value for properties in the region, support for local projects and support in some educational and medical activities for community.</p> <p>The only common complaint commented on by the four interviewees is related to strong odors emitted from the plant for the production of ethanol, although they also noted that they have observed that Maple has been working on to solve this problem and they have fallen far in recent months</p>
P6: Food Security	<p>This Principle is not applied to Maple. The Maple's application of RSB Screening tool outputs that PO is not at a risk of food insecurity region.</p>
P7: Conservation	<p>The Maple's application of RSB Screening tool outputs has not identified conservation values of global, regional or local importance affected by PO. For the processes of Maple's ethanol project operational licenses, Environmental Impact Assessment - EIA was undertaken to identify conservation values of global, national, regional or local importance. In this process Maple has made consultation with local stakeholders. During this consultation process, Maple obtained the CIRA, a certification of non-existing archeological rests.</p> <p>Maple has a Natural Habitat Compensation and Management Plan designed for the implementation of habitat enrichment measures within the project and surrounding areas, including preservation and reforestation. This reforestation program is done with support of community. In this plan, Maple compromises to conserve at least 2,341 hectares in natural dry forest ecosystems. No natural protected area was converted before or after 1 January 2009 in Maple's project. Maple has set-aside areas for protection and buffer zones. The minimum distance of operation from the riverbank is 50m. The fauna and flora are found in those buffer zones indicating the effectiveness of it.</p> <p>Studies with iguana demonstrated that sugar cane plantation enhances the ecological corridor for this fauna specie.</p>
P8: Soil	<p>To minimize soil erosion, Maple applies the following practices:</p> <ul style="list-style-type: none"> a) Sugarcane field development will only take place on lands with a slope of less than 10 %; b) Use of legume break crops and trash blanketing to reduce erosion from wind and heavy rain;

Principle/ Subject Area	Summary of Audit Team Findings
	<p>c) Increasing the organic matter content in the soil by leaving crop residues in the field after harvest, without burning;</p> <p>d) The exposure of soil will be minimized during fallowing, land preparation and replanting operations by using minimal tillage</p> <p>Besides the listed practices above, in order to maintain or even enhance of soil properties, Maple carries:</p> <p>a) Integrated Nutrient Management to avoid nutrient depletion or accumulation and the buildup of harmful acidity;</p> <p>b) Selection of appropriate machinery and controlled traffic to avoid soil compaction;</p> <p>c) Assessment of vinasse quality prior to use for soil enhancement;</p> <p>The soils before use by Maple did not contain OM. Now, with the GAP practices the soil is building up its OM content.</p>
P9: Water	<p>The Maple’s application of RSB Screening tool – submission # 235 (January 2nd, 2014) outputs has not indicated negatively effect on water by Maple operations.). However, there were “3 yes” for water issues under Principle 9.. Maple has several water permits to uptake and use of water, which were obtained thru an environmental license with stakeholders’ participation. All thresholds and requirements under these permits are met by Maple.</p> <p>Maple uses only returning water from cultivates areas. Also, the permits of water use in plantations and ethanol plant guaranties the minimum ecological flow of 5 m³ / s.</p> <p>Maple uses the drip-irrigation, which is technically and ecologically better than any other irrigation method. Also, the technology such as equipment is the best available.</p> <p>There are no neighboring communities using the same river water. The communities rely on water use from regulated systems. There is no claim about water use by Maple.</p> <p>Maple’s Water Management Plan (WMP) is integrates on the Chapter 4 of GAP (Good Agricultural Practices) and it is integrated into its ESMP. WMP gives all information about efficient use of water. According to EIA recommendation, the company is monitoring twice a year the water quality and daily, the quantity (flow).</p> <p>The actions to control & minimize disturbance to water quality & water flows are: maintenance of natural vegetation (conservation), mainly in the valley of</p>

Principle/ Subject Area	Summary of Audit Team Findings
	<p>Chira river; reforestation of streamside vegetation e.g. the creation or protection of riparian buffer zones of natural vegetation; no use of soil, prone to erosion, especially steep slopes greater than 10%.</p> <p>Maple has an Emergency Plan (SIG-PG-10), which is implemented, and covers cases of accidental contamination of water resources.</p>
P10: Air	<p>The ESMP identifies the sources of emission and the pollutants released from the ethanol plant: PM, CO, NO₂, SO₂ and VOC. Also, there are 4 points of air quality monitoring: two in communities of Jibito and Sojo; another two in the electrical substation Macacara: one in “sotavento” another in “barlavento” position. The results of emissions are below the limit from IFC/ World Bank and Decree N° 638/95.</p> <p>Maple’s ethanol plant was built using the Best Available Technology (BAT). It has efficient washer filters to reduce emission of pollutes.</p> <p>Maple does not burn sugar cane, since the harvesting is mechanized.</p>
P11: Technology	<p>The use of technologies in operation(s) was publicly during license phase (public meetings) and it is publicly available. The disclosure of information was provided in communities meetings and public hearing in the license process.</p> <p>Maple does not use GMOs neither any micro-organisms that pose any risk to human health or the environment.</p> <p>For Chemicals storage, the company uses good practices. Application of pesticides follows the Best Management Practice, such as FAO Guidelines, and it is made in accordance with product label recommendations. The workers are trained and they are required the use of PPE. There is calibration of equipment and there are safety procedures for storage, handling, transport and final disposal of chemicals.</p> <p>There is a contingency plan, with equip of response to act in emergency. The workers are trained in loading, securing loads, in cleaning and decontamination of the unit after a spill and on reporting spills and accidents.</p> <p>Also, there is a Community Safety Plan, which has actions to avoid incidents during chemicals transportation. Near the chemical warehouses are available emergency attendance kit for accidental spillage and emergency eye washer and shower equipment in case of accidental worker contamination.</p> <p>Maple has tested several varieties of sugar cane. According to tests results the company decides the best varieties to use. It is a continuous genetic improvement process.</p>

Principle/ Subject Area	Summary of Audit Team Findings
	<p>The item 6.4 of GAP document states “There will be no use of agrochemicals in WHO 1a or 1b lists, Annex III of the Rotterdam Convention or in the Stockholm Convention’s POPs”. The pesticides warehouse had no prohibited product. Also, item 6.13 states that “There will be no use of the pesticides in WHO 1a or 1b lists, Annex III of the Rotterdam Convention or in the Stockholm Convention’s POPs”.</p> <p>As an opportunity of improvement, Maple would require the EHS Manager approval for using a new chemical product, which may guaranty no use of prohibited product.</p> <p>The Solid Waste Management Procedure gives the guidelines for waste collection, handling and final disposal.</p>
P12: Land Rights	<p>A local community San Lucas de Colan (CCSLC) and Maple have a pending claim regarding use of land. During 2012 Maple and CCSLC reached a provisional, voluntary and private agreement. By this agreement, CCSLC will allow MAPLE use the mentioned land. The agreement was revised by the directive the community and their lawyers and then publicly approved. During the current visit, the Auditors had an interview with the President of the community Campesina of San Lucas of Colan, who confirmed that CCSLC and Maple have such agreement and that Maple is in compliance with its terms. He also point out that the association relationship with Maple is good, including some of the partners have worked on the project of construction and planting of sugarcane.</p>

4.2 Process of Determining Compliance

4.2.1 Structure of Standard and Degrees of Non-Compliance

RSB-accredited biofuel standards consist of a three-level hierarchy: principle, the criteria that correspond to that principle, and then the performance indicators that elaborate each criterion. Consistent with SCS Sustainable Biofuels Program evaluation protocols, the team collectively determines whether or not the subject operation is in compliance with every applicable indicator of the relevant sustainable biofuel standard. Each non-compliance must be evaluated to determine whether it constitutes a major or minor noncompliance at the level of the associated criterion or sub-criterion. Not all indicators are equally important, and there is no simple numerical formula to determine whether an operation is in noncompliance. The team therefore must use their collective judgment to assess each criterion and determine if the Operator is in compliance. If the Operator is determined to be in non-compliance at the criterion level, then at least one of the applicable indicators must be in major non-compliance.

4.2.2 Interpretations of Major and Minor Non-compliances

Major Non-compliances, either alone or in combination with non-compliances of other applicable indicators, result (or are likely to result) in a fundamental failure to achieve the objectives of the relevant RSB Criterion. These non-compliances must be resolved or closed out before a certificate can be awarded. If Major NCs arise after an operation is certified, the timeframe for correcting these non-compliances is typically no more than three months. Certification is contingent on the certified FME's response to the NCs within the stipulated time frame.

Minor Non-compliances are typically limited in scale or can be characterized as an unusual lapse in the system. Most minor NCs are the result of a nonconformance at the indicator-level. Non-compliances must be closed out within a specified time period of award of the certificate.

4.2.3 Major Non-compliances

<input checked="" type="checkbox"/>	No major NCs were issued to the Operator during the evaluation. Any minor CARs from previous surveillance audits have been reviewed and closed prior to the issuance of a certificate.
<input type="checkbox"/>	Major NCs were issued to the Operator during the evaluation, which have all been closed to the satisfaction of the audit team and meet the requirements of the standards. Any minor CARs from previous surveillance audits have been reviewed and closed prior to the issuance of a certificate.
<input type="checkbox"/>	Major NCs were issued to the Operator during the evaluation and the Operator has not yet satisfactorily closed all major NCs.

4.2.4 Non-compliances from previous audit and Current Status

Summary of Non-compliances and Current Status				
Non-compliance Number	Type of Non-compliance	Relevant RSB Principle and Criteria	Summary of Finding	Status of Non-compliance
No. 1	Minor	Criterion 2.a Screening exercise and RSB Guidelines	The RSB criteria (e.g. Criterion 2.a, Criterion 5.a, Criterion 7.1) had not been addressed with regard to the Screening Exercise (RSB-GUI-01-002-02) and the current RSB Guidelines. This is a contravention of the standard. An exception was granted by RSB to Maple regarding compliance with the current version of these RSB documents. The correct use and implementation of the current versions of applicable documents should be addressed and will be verified at the first surveillance visit.	NC closed. During the audit Maple has presented its RSB screening tool, submission #235 (Jan 2 nd , 2014).
No. 2	Minor	Criterion 3.b and RSB Standard for EU market access (RSB-STD -11-001)	The standard requires that the participating operator maintains documentation of and evidence to support the GHG emissions calculations and the data used in the RSB calculation methodology. It was verified that Maple used the RSB GHG calculation tool, inserting data collected from their agriculture and industry process. Evidence could not be established in the Maple documented system with regard to the definition of their internal methods and processes used to gather and collect the information in order to calculate the GHG emissions. This is required in order to capture and process the raw data used to input and calculate the GHG emissions in the RSB GHG calculation tool.	NC closed. Maple's representative demonstrated the GHG emissions thru RSB GHG calculations tool. During the exercise, he provided evidences from the Maple's documented system and data base, all the raw data used to input and calculate the GHG emissions in the RSB GHG calculation tool. All the data used to calculate GHG emissions are actual operational data, collected during 2013 operations.
No. 3	Minor	Criterion 4.f	The RSB standard requires that conditions of occupational safety and health for workers shall follow internationally-recognized standards and workers shall not be exposed to any occupational health or safety hazards without adequate	NC Closed. In visiting the ethanol production plant, everyone can see that there are now visible signs to mark and or

			<p>protection. Related to this issue, it was observed that currently, in the ethanol production plant, signs to mark and or restrict access to risk areas were not visible (and in some cases, there are no signs). Permitted transit areas in all facilities of the operation should also be clear. In the pumping stations (visited Arenal, Macacar and RPS 13), the workers have their “office” and place to have meals and water, however this is located inside an area identified as high risk which is a contravention against the standard requirements and intent.</p>	<p>restrict access to risk. The permitted transit areas in all facilities of the operation are now clear. During the audit, the pumping stations of Macacar and RPS 13 were inspected, and Maple has now provided an outside place as office and local for employees to have meals and fresh water.</p>
No. 4	Minor	Criterion 11.d	<p>The standards require good practices implemented for the storage, handling, use, and disposal of biofuels and chemicals. During the site visit to fertilizer and chemical warehouse in the main plant (storage of products e.g.: aluminum phosphate and phosphoric acid), it was noted and observed that conditions for chemical storage were inadequate and inappropriate, for example, there is no soil protection to prevent damages in pour out cases. In addition, in the chemical storage area of the water and effluent treatment plants (industry) the packs and containers containing chemicals were arranged in such a way that would prevent quick access to products in the event of any spill or emergency.</p>	<p>NC closed.</p> <p>In order to solve this NC and for improving storage, handling and use of fertilizer, in 2013 Maple made the replacement of solid fertilizers for liquid fertilizers. There is a provider (Misti) so that the DPS are directly supplied with liquid fertilizer. This practice lowers the risks, reduces the frequency and severity which operators can be exposed to ergonomic and chemical risks of manipulation of such chemicals. This practice eliminated the need of fertilizer warehouse.</p> <p>During audit the cited sites were visited. The former fertilizer and chemical warehouse next to maintenance area was empty. The chemical storage next to the area of water and effluent treatment plant, the packs and containers containing</p>

				chemicals were well arranged / displayed, and identified. There are warning signals of no entrance, toxic material and necessary use of personal protective equipment (PPE).
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4.2.5 New Non-compliances

Select one:	<input type="checkbox"/> N/A Initial Evaluation	<input checked="" type="checkbox"/> New NC(s)	<input type="checkbox"/> No New NC(s)
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During this audit, it was found conformity against the following RSB Principles: Principles 1: Legality; Principle 3: Greenhouse Gas Emissions; Principle 5: Rural and Social Development; Principle 6: Local Food Security (not applied to Maple); Principle 7: Conservation; Principle 8: Soil; Principle 9: Water; Principle 10: Air; Principle 11: Use of Technology, Inputs, and Management of Waste and Chain of Custody and Principle 12: Land Rights.

Non conformances were identified against RSB Principles and Criteria - Principle 2: Planning, Monitoring and Continuous Improvement (2 Minors NCs) and Principle 4: Human and Labor Rights (1 Minor NC). Also, it was found NC in RSB-STD-11-001-20-004 : Consolidated RSB EU RED “Mass balance of product” Chain of Custody Standard (1 Minor NC) which was already closed after field audit.

5.0 CERTIFICATION DECISION

Certification Recommendation	
Operator shall be awarded RSB certification subject to the minor non-compliances stated in Section 4.2.5.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
The SCS evaluation team makes the above recommendation for certification based on the full and proper execution of the SCS Responsible Biofuels Program evaluation protocols. If certification is recommended, the Operator has satisfactorily demonstrated the following without exception:	
Operator has addressed any Major NC(s) assigned during the evaluation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Operator has demonstrated that their system of management is capable of ensuring that all of the requirements of the applicable standards are met over the sites and facilities covered by the scope of the evaluation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Operator has demonstrated that the described system of management is being implemented consistently over the sites and facilities covered by the scope of the certificate.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Comments and/or details of any issue which was difficult and/or impossible to evaluate:	
None	

Sub Certificate Codes (if applicable)

Legal Entity/Operational Site	Sub-Certificate Code
NA	NA