ATSOURCE+ SCHEME RULES

Version 2

31.03.2020

Contents

GLOSSARY

Business: Olam operational entity (e.g. Cocoa, Edible Nuts)

Country Head: senior manager in charge of Olam operations in a specific country

Customer: any business or entity directly procuring materials or products from Olam

Enrolment: when a supply chain has data published on AtSource+ having met all onboarding requirements

Farmer group: refers to a group of farmers cultivating a specific crop and that are in close geographic proximity and may or may not have a formal organizational structure. Where they do not have a formal organizational structure, at a minimum they should be aware of and acknowledge their participation in the AtSource+ program

Farmer group cluster: where more than one farmer group is combined for operational purposes, for example a Self-Assessment Checklist may cover more than one farmer group if the cluster shares such similar characteristics that the accuracy of the assessment is not compromised

Olam Estate: any farm, plantation, concession, orchard or other agricultural production site under ownership and/or operation by Olam

Onboarding: the process of getting supply chain data onto AtSource+ and all associated requirements

Participating customer: any customer that has been given access to supply chain data on AtSource+ Platform

Profit Centre Head: senior manager in charge of an Olam Profit Centre or Business in a Country

Re-enrolment: describes the steps that need to take place to stay in AtSource+

Scheme Manager: responsible for the organisation of AtSource+ requirements at a local level. Will be the primary liaison for verification bodies in audit planning, preparation and completion

Stakeholders: Olam businesses and functions, and participating customers

Traceability: the ability to follow a product or its components through stages of the supply chain (e.g. production, processing, manufacturing and distribution)

ATSOURCE+ SUSTAINABLE SOURCING SYSTEM

SCHEME RULES VERSION 2

1. INTRODUCTION

Sustainability at Olam

Olam purpose is to re-imagine global agriculture and food systems. Olam aims to create and sustain 'Living Landscapes', where prosperous farmers, thriving communities and healthy ecosystems coexist.

For more information on Olam Sustainability commitments and progress, please refer to 'Re-imagining Global Agriculture & Food Systems - An introduction to Olam Sustainability' in Appendix 1 of SharePoint 'Scheme Rules Appendices'.

AtSource

Olam developed AtSource as one of the key initiatives to support delivery of its sustainability commitments. AtSource is a comprehensive sustainable sourcing platform for agricultural raw materials and food ingredients. It is designed to give assurance that key sustainability topics are well managed and to provide customers with detailed social and environmental data related to their supply chains through a digital dashboard to let customers jointly drive sustainability impact with Olam.

AtSource is a customer-focused commercial proposition that aims to drive partnerships to improve the environmental, economic and social conditions of agricultural supply chains. At the highest level, it reflects leading thinking on landscape level initiatives to address complex sustainability challenges in specific geographies.

The offer is structured in three tiers:

Figure 1: AtSource Tiers

- **AtSource Entry**: Provides country level social and environmental risk profiling and generic environmental footprinting data generated by the AtSource Calculator and confirms supplier engagement with the Olam Supplier Code (OSC), Olam's minimum requirements for responsible sourcing. Impact Stories describe on the ground initiatives relevant to AtSource supply chains

- **AtSource+:** As well as offering all **AtSource Entry** attributes, AtSource+ provides economic, social and environmental footprinting data and metrics directly linked to our customer's supply chains. Dedicated sustainability checklists evaluate status on core topics making sustainability performance transparent in line with the AtSource+ continuous improvement framework. AtSource+ aims to drive sustainability improvements through partnerships with customers.

- **AtSource∞:** Offers customers the possibility to co-create programmes to deliver a net positive impact at scale, regenerating the social and environmental landscapes in which farmers live and work.

Each Tier of AtSource asks that the requirements of lower tiers be met as a condition of enrolment. Therefore, meeting Entry tier requirements is a prerequisite to enrolling in AtSource+, and Olam supply chains participating in **AtSource∞** programmes must meet the requirements of AtSource+.

AtSource aims to drive transparency of performance within agricultural food and fibre supply chains by showing sustainability metrics and risks relevant to those supply chains. Action plans are generated on risks that need mitigating and on metrics offering meaningful improvement potential. In this way the AtSource three tier model drives positive sustainability outcomes across multiple social, economic and environmental topics material to AtSource+ supply chains with the objective to drive customer value, trust and retention.

This document (the AtSource+ Scheme Rules) explains what comprises the **AtSource+** System and details the requirements that must be met to enter and remain in this tier. Other components of the System, such as governance and verification, are described in these Scheme Rules.

Purpose of the Scheme Rules

The Scheme Rules provide a framework for business to understand what is required to enrol and stay in the **AtSource+** programme. This includes sustainable sourcing principles, traceability and the generation of social and environmental metrics from **AtSource+** supply chains.

This framework provides guidelines to ensure **AtSource+** verification can be consistently delivered across multiple products and geographies.

The Scheme Rules underpin communications and claims in relation to **AtSource+** products. Therefore, this document provides relevant information for customers, Olam employees, verification bodies, and other stakeholders.

The following claims are permitted once the requirements of the **AtSource+** System have been met.

a) Working towards sustainability

b) Social and environmental data provides insight on supply chain conditions

The following claim can be made about segregated **AtSource+** products:

c) Traceable to farmer groups and / or Olam estates

For more information on AtSource+ claims, please refer to 'AtSource+ Communications and Claims Guidelines' in Appendix 2 of SharePoint 'Scheme Rules Appendices'.

Scope

The **AtSource+** program is open to any Olam supply chain that meets AtSource+ requirements.

The **AtSource+** supply chain encompasses the farmer group or Olam estate where the product was cultivated, third parties who handle or transform the product prior to Olam taking legal ownership, and all Olam operations thereafter.

Where processing is sub-contracted (i.e. 'toll processing' that involves transforming the product), Olam is required to work with the sub-contractor to ensure relevant **AtSource+** requirements are met.

Scheme Rules Review Process

The **AtSource+** scheme rules and associated documents will be reviewed annually.

- The **AtSource+** scheme rules and standards may be updated following the Monitoring & Evaluation Review that takes place after each campaign. Input from Olam businesses, the CR&S team and participating customers will be considered to determine whether changes are needed (for example to reflect emerging social or environmental risks, or operational or market changes).

- Businesses can submit requests to modify the scheme rules and/or associated documents on an ad hoc basis which will be reviewed and considered by the AtSource team.

- Substantive modifications may be referred for approval to the AtSource Governance Group who will make a final decision.

The **AtSource+** Scheme Rules and Standards (as described in the **AtSource+** Self-Assessment Checklist) will be made available on the publicly accessible page of the AtSource website (https://www.atsource.io/atsource.html)
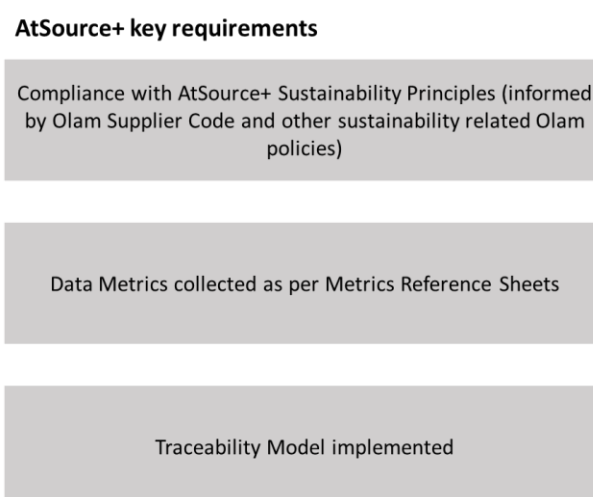
2. ATSOURCE+ REQUIREMENTS

Personnel competence

The effectiveness of the **AtSource+** system depends on the competence of the individuals tasked to implement its requirements. While the AtSource team develop and share materials and tools, each Olam business retains responsibility for upskilling their personnel to ensure AtSource requirements are met.

Olam businesses applying to enrol in AtSource are offered various learning activities such as introductory and training webinars and workshops for Olam Business representatives on general or specific topics (eg Metrics and Scheme Rules Workshops, Digital Footprint Calculator webinars). These are a mix of in-person events and online events.

Summary of requirements

Figure 2: AtSource+ Key Requirements Overview

AtSource+ key requirements

Compliance with AtSource+ Sustainability Principles (informed by Olam Supplier Code and other sustainability related Olam policies)

Data Metrics collected as per Metrics Reference Sheets

Traceability Model implemented

All Olam's supply chains on **AtSource+** commit to complying with the following:

Olam Supplier Code (OSC)

The Olam Supplier Code outlines what Olam expects of suppliers in relation to social and environmental governance. These conditions support Olam's goal of socially responsible, economically viable and environmentally sustainable raw material procurement.

All volumes in **AtSource+** are sourced from suppliers who have been engaged on and commit to the principles of the OSC by signing the supplier declaration. The OSC must be signed by an authorised Olam representative as well as the entity with whom Olam has a contractual relationship for procurement of **AtSource+** raw material. Where intermediaries supply raw materials sourced from third parties, they are responsible for engaging all upstream entities to meet OSC conditions.

AtSource+ suppliers are required to demonstrate awareness, understanding and respect of the contents of the OSC. Olam managers must ensure risk assessment, evaluation, action planning and monitoring systems are in place to provide assurance of suppliers' adherence to OSC requirements.

These systems are designed to demonstrate that efforts have been made to ensure that upstream suppliers are aware of, and implement, OSC principles.

National interpretations of the OSC may be permitted under authorisation of the AtSource team.

Olam business heads, operational managers and procurement roles who engage with suppliers must undergo training on OSC and are required to achieve a pass rate via an online training course. The OSC principles ensure that suppliers:

- Commit to corporate governance and integrity

- Guarantee the quality of goods and services

- Ensure no exploitation within their supply chains

- Respect the natural environment

- Respect local communities

- Ensure compliance

Within the OSC, some issues are considered of such high risk to Olam that they are classed as 'Exclusion Criteria' (also known as 'Unacceptable Practices'). These require urgent and elevated corrective action if found in an **AtSource+** supply chain or the products will be suspended or removed from the Platform.

- Worst forms of child labour

- Forced labour

- Use of banned chemicals

- Forest encroachment

For more information on the OSC, please refer to 'Olam Supplier Code' and 'Olam Supplier Code Training' in Appendix 3 of SharePoint 'Scheme Rules Appendices'.

Olam Policies

AtSource+ ensures Olam owned and managed operations within the supply chain adhere to the following Olam Policies where relevant:

- Olam Code of Conduct

- Fair Employment Policy

- Health & Safety Policy

- Quality and Food Safety Policy

- Living Landscapes Policy

- Plantations, Concessions and Farms Code

For more information on these policies, please refer to the relevant document in Appendix 4 of SharePoint 'Scheme Rules Appendices'

Data Metrics

AtSource+ businesses commit to collect and publish data related to social and environmental conditions and activities in their supply chains. This data is published in the **AtSource+** digital dashboard and provide customers with insights relevant to the products they purchase.

AtSource+ Metrics are reported in two formats:

- Environmental Footprint: displays granular analysis on the climate emissions, water and land use profile of the supply chain, broken down into agriculture, transport and processing steps.

- Social Plus Indicators: structured in line with the Olam Sustainability Framework, these display multiple data points, inputs, activities and outcomes across a broad range of economic, social and environmental topics

AtSource+ Metrics are categorised as follows:

- Core: every supply chain must capture and publish data.

- Additional: selection is at the discretion of the business as determined by relevance to specific products, origins, supply chains and customers.

As part of enrolment, the AtSource team will review which Additional metrics have been selected for each supply chain and if they consider that topics material to that supply chain have been omitted the business will be encouraged to increase the metrics selected.

The AtSource team has the discretion to refuse enrolment if it considers the supply chain metrics proposition lacks credibility. If the business disagrees with the AtSource team decision it can ask the AtSource Governance Group to make a final decision.

A full list of metrics is made available on the **AtSource+** Platform methodology page. Metric Reference Sheets are provided to offer guidance and bring consistency to data capture practices.

The aim is that supply chain data is a reliable reflection of conditions along the product journey and efforts should be made to gather evidence-based data from every farmer, intermediary and processor. However, this may not always be practical and each Metric Reference Sheet details whether sampling is permitted and the correct methodology to apply. It is not permitted to estimate data inputs.

For more information on data published in AtSource, please refer to 'Reference Sheets Directory' (MRS) and 'Descriptions of AtSource+ Key Metrics' in Appendix 5 of SharePoint 'Scheme Rules Appendices'.

Traceability to Farmer Group or Olam Estate

Supply chains in **AtSource+** can choose different Chain of Custody models to provide varying levels of traceability to their customers. Under all circumstances it must be possible to identify and track the volumes of material coming from each Farmer Group. **AtSource+** requires third party verification of the Chain of Custody model used by each business.

The following Chain of Custody models are permitted:

1. Segregation: **AtSource+** product is kept separate from non-AtSource+ product through each stage of the supply chain. As segregation can describe anything from single farm product to product aggregated from multiple origins, the following descriptions explain what is permitted within **AtSource+:**

   a) Individual farmer group or Olam farm segregation:

   Raw material from a specific farmer group or Olam estate is kept separate from other sources throughout the journey from farm to customer. Every physical product can be traced back to a single point of origin (farmer group or Olam estate).

   This offers the highest level of product traceability and data relevance. Within the industry this is commonly referred to as Identity Preservation.

Figure 3: Example of Individual Farmer Group Segregation (Illustrative)
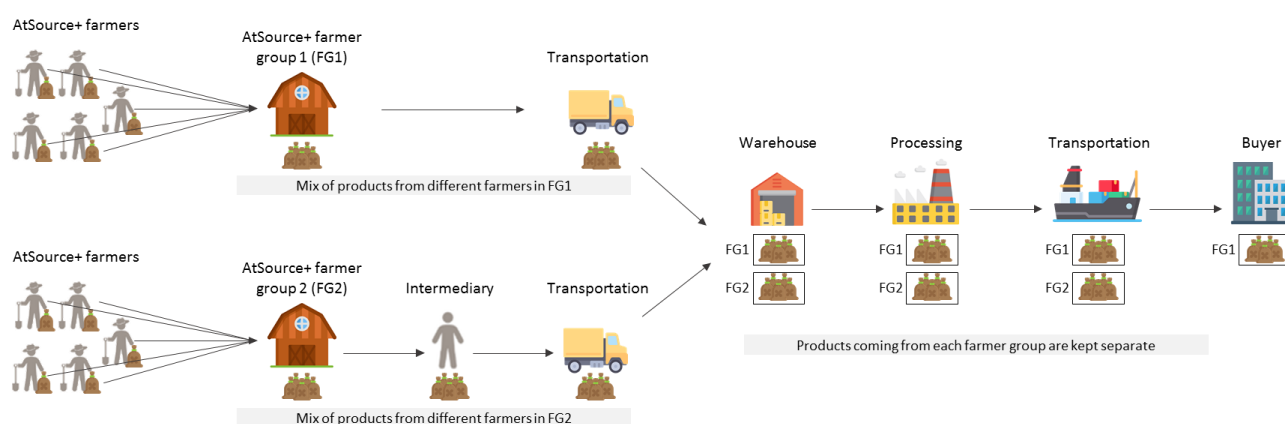
Note: This diagram presents a graphic example of a supply chains following a specific CoC model allowed in AtSource+. It is not mean to be exhaustive, as supply chains with different procurement and processing steps can share the same CoC model

   b) Regional farmer group segregation:

   Raw material from a collective of farmer groups with a logical coherence in terms of farming practices and environmental and social characteristics are kept separate from other sources throughout their journey from farm to customer.

   This model allows assurance that the product originates exclusively from AtSource+ sources, but it is not possible to identify the specific farmer group or Olam estate the product comes from.

Figure 4: Example of Regional Farmer Group Segregation (Illustrative)

*Farmers sharing farming practices and environmental and social characteristics

Note: This diagram presents a graphic example of a supply chains following a specific CoC model allowed in AtSource+. It is not mean to be exhaustive, as supply chains with different procurement and processing steps can share the same CoC model

c) Multi-origin farmer group segregation:

Products from AtSource+ farmer groups or Olam estates from different origins are mixed.

This model allows assurance that the product originates exclusively from AtSource+ sources, but it is not possible to identify the specific farmer group or Olam estate the product comes from.

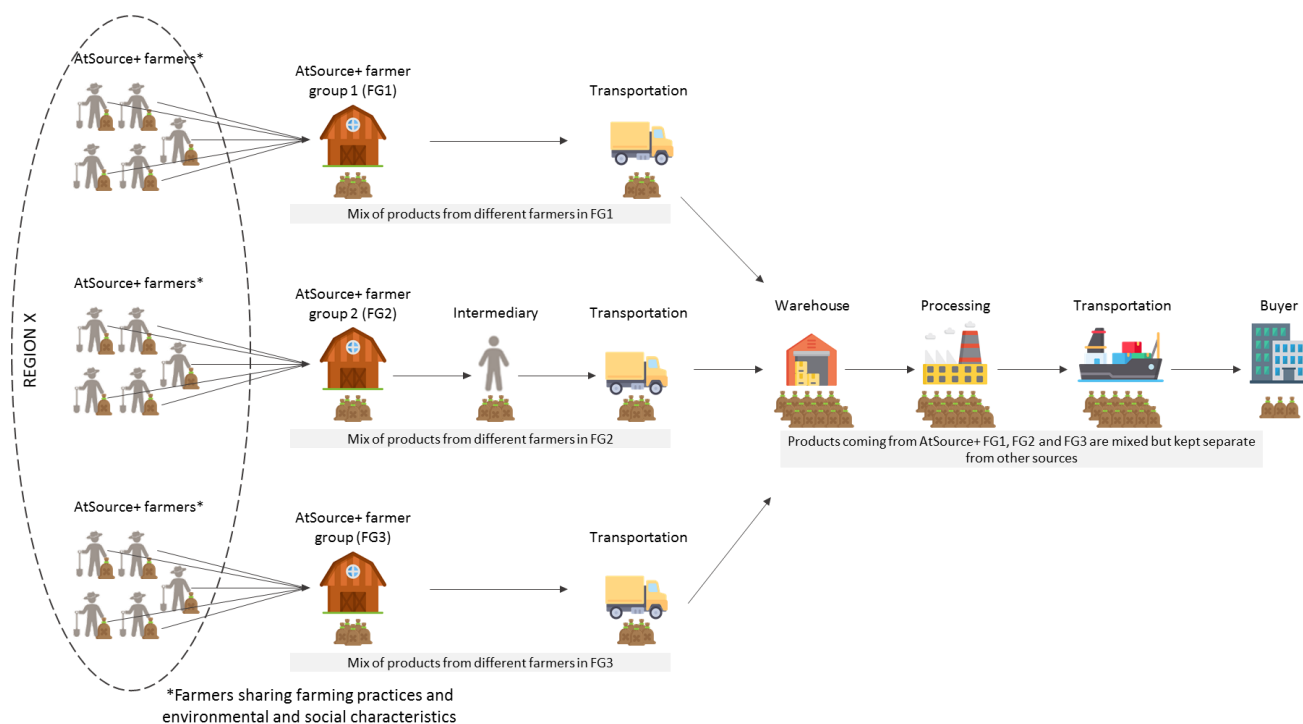*Figure 5: Example of Multi-origin Farmer Group Segregation (Illustrative)*

Note: This diagram presents a graphic example of a supply chains following a specific CoC model allowed in AtSource+. It is not mean to be exhaustive, as supply chains with different procurement and processing steps can share the same CoC model

2. Mass Balance:

Documentation on **AtSource+** growers and their volumes must be captured and made available to Olam on receipt of legal ownership of the product. Volume inputs must be documented, to ensure that volumes sold as **AtSource+** do not exceed **AtSource+** input volumes (taking processing conversion rates into account).

In this model physical mixing or volume reconciliation of **AtSource+** and non-AtSource+ product is allowed at any stage in the production process provided that the quantities are documented and controlled. All non-**AtSource+** material must be from an **AtSource Entry** supply chain. It is not permitted to mix **AtSource+** material with any other sources.

The business can provide details on originating Farmer Groups for the **AtSource+** input volumes, however product traceability is not possible with this model.

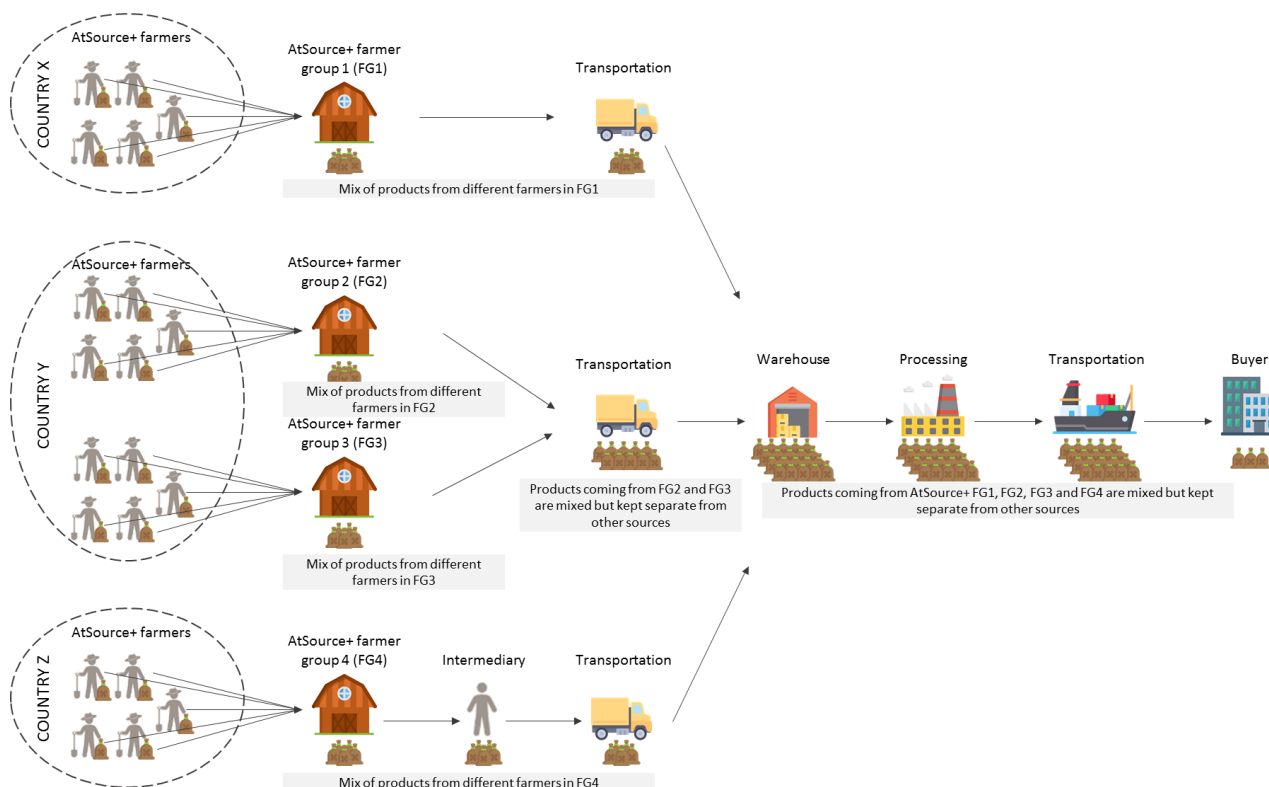*Figure 6: Example of Mass Balance (Illustrative)*

Note: This diagram presents a graphic example of a supply chains following a specific CoC model allowed in AtSource+. It is not mean to be exhaustive, as supply chains with different procurement and processing steps can share the same CoC model
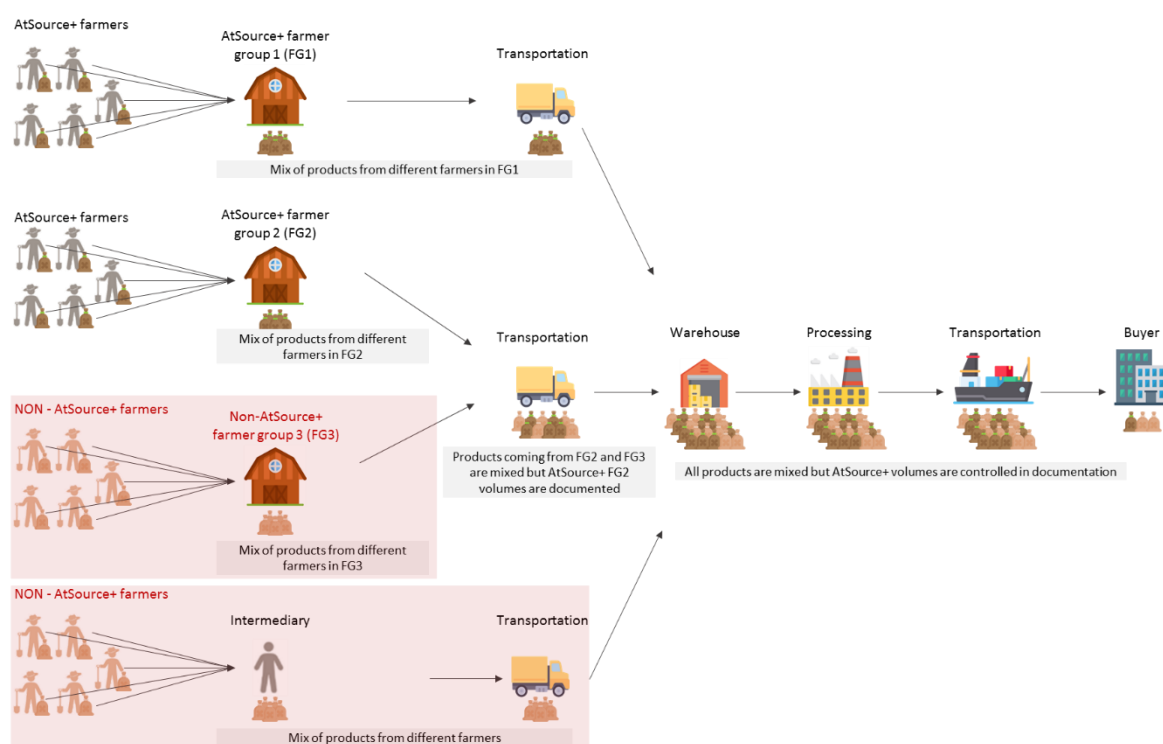
Segregated products should be offered unless Mass Balance is the only practical way to bring **AtSource+** product to market. Mass Balance can only be offered when this model is accepted within the industry or sector and requested by the customer.

Customers must be informed of which Chain or Custody model was applied for the products they are buying.

Farmer Group Formation

AtSource+ is not proscriptive in defining the size or formation of Farmer Groups however farmers in the Group must be in the same or adjoining Jurisdiction (legal / administrative region), share major geographic or ecosystem characteristics, and have similar production practices (eg irrigation, organic, no-till, this does not refer to minor differences in farming practices between individual farms).

Where data sampling takes place there must be sufficient commonality of agricultural, social and environmental characteristics to allow for verification of data and sustainability principles. This could include but is not limited to farm size, soil type, social conditions. The business is expected to be able to explain their criteria in creating farmer groups to ensure sampling is robust.

During verification the auditor will use sampling to determine whether **AtSource+** requirements have been met. If the farms sampled do not reflect assessment evaluations verification will not be possible. The business should consider this when creating the Farmer Group.

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3. ATSOURCE+ OPERATIONALIZATION

Overview

To ensure that **AtSource+** requirements are met and to deliver on the **AtSource+** proposition, the following processes must be carried out on an annual basis:

*Figure 7: **AtSource+** Requirements and Operationalization*

AtSource+ key requirements	AtSource+ operationalization of key requirements
Compliance with AtSource+ Sustainability Principles (informed by Olam Supplier Code and other sustainability related Olam policies)	Third-Party Risk Profiling Self-Assessment Checklist (AtSource+ Exclusion Criteria) Continuous Improvement Framework – Checklist Action Plans
Data Metrics collected as per Metrics Reference Sheets	Metrics Reference Sheets Continuous Improvement Framework - Metric Action Plans
Traceability Model implemented	AtSource+ Traceability / CoC System Requirements

*Figure 8: Overview of **AtSource+** process*

*Internal processes to be performed annually for re-enrolment in AtSource+ program
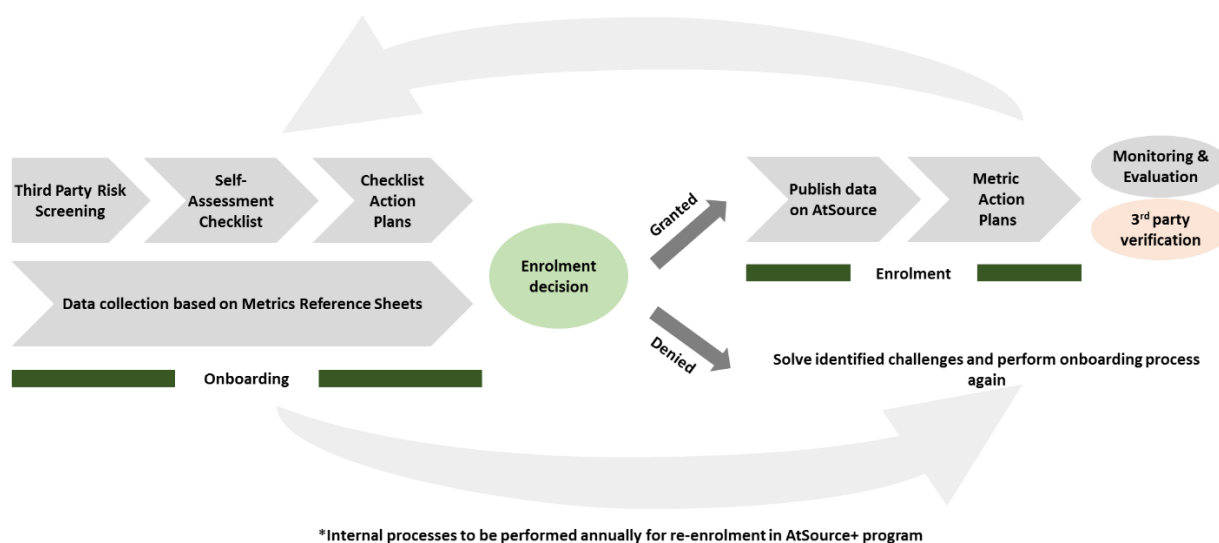
Expert assistance from Corporate Responsibility and Sustainability (CR&S) and AtSource teams on any aspect of **AtSource+** system and its implementation will be available on businesses request.

Third-Party Risk Profiling

Third party risk profiles indicate the risk level of key sustainability topics for every sourcing country where this data is available. The risk profiles draw on data published by expert independent third-party organizations. Olam Corporate Responsibility and Sustainability Team create thresholds to indicate whether a topic is high or low risk in each Olam operating country. Risk levels are reported

through red (high risk) or green (low risk) indicators. Where data is not available for a country, a grey indicator is shown.

Risk profiles are aligned to Olam material areas. Risk profile selection and thresholds are reviewed and updated on an annual basis.

Where a third-party risk score shows an elevated level of risk (as defined by a 'red' rating), businesses use this knowledge to:

1) Inform OSC engagement with suppliers. Conversations with suppliers will place emphasis on high-risk topics, helping Olam to advise suppliers on the likelihood of these issues occurring, and how to avoid and/or mitigate the risk

2) Inform self-assessment checklist completion by highlighting where risks may be more widespread or material in certain origins

3) Inform Action Planning prioritisation and efforts to tackle high-risk areas

4) Monitor high risk topics that profiling indicates may become more prevalent in AtSource+ supply chains and take actions accordingly

The business AtSource Sustainability lead and Profit Centre Head are responsible for ensuring these processes are followed within each business. The AtSource or CR&S teams can be called on for advice and support as needed.

Additionally, the risk profiles inform how sampling is approached within second-party inspections and third-party verification audits

For more information on the risk profiling system, please refer to 'Third party risk profiling' in Appendix 6 of SharePoint 'Scheme Rules Appendices'.

Self-Assessment Checklist

The Self-Assessment Checklists (SAC) contain the Principles that reflect the **AtSource+** Standard. Olam social and environmental policies and the Olam Supplier Code form the foundation of the Self-Assessment Checklists, however the principles are not limited by these policies and some extend beyond Olam policy requirements.

After performing the risk analysis, businesses use the SAC to assess the extent of adherence of their supply chains to **AtSource+** principles. Businesses must evaluate the conformance of third-party suppliers, intermediaries and Olam owned and managed operations and each checklist must make clear which Farmer Group or operation is under assessment.

Where multiple Farmer Groups are in geographic proximity and their characteristics are substantively similar, the evaluation can be carried out for a cluster of Farmer Groups but must specify which Farmer Groups are in scope of the checklist. It must be clear where non-conformances and corrective actions relate only to a subset of the Farmer Group cluster. The same applies for intermediary and processing sites.

This process must be completed prior to enrolment and annually thereafter. It must be completed by an Olam manager familiar with the supply chain and signed off by the Olam Profit Centre Head (PCH)

(or Country Head where no PCH exists). The CR&S team can be called on for expert support and advice as needed.

There are two Self-Assessment Checklists with different scope of application:

1. **Olam Operations SAC**: applicable to Olam owned and managed operations (agriculture and processing). Businesses must complete a documented evaluation of operations within the AtSource+ supply chain (i.e. all Olam owned or managed facilities through which the product has passed before customer delivery). Where processing is outsourced the contractor must carry out an equivalent process or allow access for an Olam representative to do so.

2. **Olam Supplier SAC**: applicable to AtSource+ direct and indirect suppliers. Businesses must complete a documented evaluation of third-party suppliers in the AtSource+ supply chain (i.e. all entities handling the product before ownership transfers to Olam). This is not designed to be completed by farmers or suppliers, but a tool through which Olam employees can evaluate and document the level of compliance demonstrated by suppliers and farmers.

For some Principles the assessment requirements vary according to operation size, i.e. number of workers for social principles and number of hectares for environmental criteria. These are clearly indicated on the SAC.

Evaluation criteria are rated Red/ Amber/ Green to encourage consistent self-assessment across global products and origins:

- Green: Complete or strong adherence to requirements with only minor issues raised

- Amber: Partial adherence that requires some corrective action

- Red: Low levels of adherence that necessitate a formal response from the business. Red can reflect either Major or Critical non-conformances (although Critical non-conformances require an elevated and urgent response as detailed below).

Business must consider the outcomes of the third-party risk profiling when evaluating conformance. Third party risk profiling data will show high risk levels on certain sustainability issues depending on the country and region.

If a business reports strong adherence to requirements (Green) in issues rated high risk (Red) in the relevant country risk profile, they must explain why that particular risk does not apply to their supply chains. That explanation must be supported by 3rd party data (e.g. NGO report, certification audit report, 3rd party database) or other credible evidence to justify the conclusion and should be provided to the AtSource team

For more information on AtSource+ Self-Assessment Checklists, please refer to 'Supplier and Olam Self-Assessment Checklists' in Appendix 7 of SharePoint 'Scheme Rules Appendices'.

Sub-contractor responsibilities

Occasionally processing is contracted to third parties. Within Olam this is commonly known as 'toll processing'.

Where supply chain activities are contracted out to third parties the business is responsible for engaging with the sub-contracted entity to ensure AtSource+ requirements are met.

The subcontractor must:

- Commit to delivering **AtSource+** sustainability principles, data integrity and chain of custody requirements

- Allow site access on request for Olam employees or representatives to monitor and evaluate **AtSource+** system implementation

- Allow site access on request for verification audit visits to assess implementation of AtSource+ requirements

Where sub-contractors exist within the supply chain the contractor should carry out assessments using **AtSource+** SAC documentation or equivalent, and must submit completed assessments to the Olam **AtSource+** scheme manager (or representative) at an agreed frequency but not less than annually, providing Checklist Action Plans where gaps in compliance are identified.

Alternatively the AtSource+ scheme manager (or representative) can carry out assessments on behalf of the contractor, with the contractor approving that the Olam assessment is as an accurate reflection of site policies and practices.

Responsibility for the creation, implementation and monitoring of corrective actions lies with the contractor, however the **AtSource+** scheme manager retains responsibility for implementation oversight and decisions on the suitability of the contractor based on their ability and willingness to meet **AtSource+** requirements.

Non-conformance classifications

Non-conformances are rated as Critical, Major or Minor to indicate the relative severity, and to support consistent self-assessment and follow-up across global products and origins.

The SAC details what levels of evaluation criteria should be rated as Critical, Major and Minor non-conformances. This section explains how the AtSource+ system defines these classifications.

1) **Minor non-conformances**: are raised when a lapse is observed in isolation or is of low significance from a sustainability perspective.

    A non-conformance might be considered minor if:

    - It is a temporary lapse

    - It is uncommon / non-systematic

    - The impacts of the non-conformity are limited in their temporal and spatial scale; or

    - Prompt corrective action has been put in place to ensure that it will not be repeated

2) **Major non-conformances:** indicate a systemic failure to meet the principles and criteria within the **AtSource+** system.

    This is reflected by non-conformances that:

- Continue over a long period of time

- Are repeated or systematic

- Affect a wide area; or

- Are not corrected or adequately responded to once they have been identified

3) **Critical non-conformances:** pose the highest risk of impacting negatively on AtSource brand value and our customers' reputation so must be met as a condition of entering **AtSource+**

This classification of major and minor non-conformances is consistent with ISEAL 'Assuring Compliance with Social and Environmental Standards Code of Good Practice'.

For more information on AtSource+ classification of non-conformances, please refer to 'Supplier and Olam Self-Assessment Checklists' in Appendix 7 of SharePoint 'Scheme Rules Appendices'.

Review of Principles and Evaluation Process

The **AtSource+** Checklists will be updated in response to the findings of the Monitoring & Evaluation Review following each campaign. Input from Olam businesses, the CR&S team and participating customers will be considered to determine whether changes are needed (for example to reflect emerging social or environmental risks, or operational or market changes).

Businesses can submit requests to modify the Self-Assessment Checklist to local circumstances, which will be reviewed and considered by the AtSource team. If modifications are deemed substantial the AtSource team may request approval from the AtSource Governance Group, who will make the final decision. These will be classed as controlled documents and must be made available to verification bodies and other **AtSource+** stakeholders.

Specific requirements relating to the Olam Supplier Code

Training - All relevant Olam employees must be trained on the OSC purpose, content and process. Olam provides an online OSC training course and assessment that must be completed by all relevant employees (business heads, operation managers and procurement roles).

Engagement - Suppliers must be re-engaged and re-sign the OSC on an annual basis. Every year, businesses must engage their suppliers on:

- The Principles of the Supplier Code

- Potential supply chain risks identified from 3rd Party Risk Profiling

- How Olam engages with them to mitigate any potential risks

- Consequences of non-compliance when breach is observed

For more information on the OSC, please refer to 'Olam Supplier Code' and 'Olam Supplier Code Training' in Appendix 3 of SharePoint 'Scheme Rules Appendices'.

Metrics Reference Sheets

Metrics Reference Sheets (MRS) are provided to offer guidance and bring consistency to data capture, aggregation and computation. MRS will be reviewed annually or more frequently as required. Metrics data must be updated on the AtSource Platform at least annually.

All data published in our digital dashboard is collected in a way that allows **AtSource+** to reflect the conditions and activities of the farmer groups with which Olam engages. All data has a two-step validation process prior to being released on the platform.

Given the scale of some **AtSource+** Farmer Groups, capturing data from every farmer is not always practical so data sampling is permitted for specific metrics (as defined in the Metric Reference Sheets). Sampling will be controlled by the AtSource team to ensure credible methodologies are followed and enable verifiers to confirm that sampling is genuinely random.

AtSource+ goal is that over time businesses will increasingly adopt the Olam Farm Information System (OFIS) digital application that feeds validated data directly into AtSource+.

For more information on data upload and validation systems for AtSource+, please refer to 'User Guide - Social Plus Portal' and 'User Guide- Digital Footprint Calculator Portal' in Appendix 8 of SharePoint 'Scheme Rules Appendices'.

For more information on data published in AtSource, please refer to 'Reference Sheets Directory' (MRS) and 'Descriptions of AtSource+ Key Metrics' in Appendix 5 of SharePoint 'Scheme Rules Appendices'.

Traceability / Chain of Custody system requirements

The following requirements must be in place to demonstrate traceability is maintained through the supply chain:

- The business must have a documented Chain of Custody (CoC) system

- A CoC monitoring system must be established and maintained

- Segregated and Mass Balance CoC systems are permitted

- The **AtSource+** platform will indicate which supply chains and/or products are Segregated or Mass Balance

- The scope of the **AtSource+** supply chain must be documented and maintained (from farm or Olam Estate to destination, i.e. port or customer location) and made available for inspection during audits or internal checks

- If the business is unable to demonstrate traceability of the full **AtSource+** supply chain, the supply chain cannot enrol in **AtSource+,** or will be suspended or removed.

- Inputs must be risk controlled in Mass Balance supply chains. This means that all non-**AtSource+** material must be from an **AtSource Entry** supply chain. It is not permitted to mix **AtSource+** material with any other sources.

- Chain of custody system documentation must identify and track **AtSource+** product inputs and outputs from the beginning to the end of the supply chain.

- Chain of Custody records are to be retained for at least five (5) years and made available during verification audits, auditors are required to randomly check the accuracy of traceability data

Continuous Improvement Framework

AtSource+ requires a systematic approach to improvement planning to support claims made in relation to compliance with **AtSource+** sustainability principles and continuous improvement in **AtSource+** supply chains.

The Continuous Improvement Framework reflects Olam's commitment to help farmers, intermediaries and Olam businesses implement best practice to mitigate common challenges in agriculture supply chains and improve social, economic and environmental conditions. This framework functions as a catalyst to drive positive sustainability impact throughout **AtSource+** supply chains.

Continuous Improvement Process

Continuous Improvement is managed through the following steps:

Step 1: Complete SAC + Create Checklist Action Plans (CAPs)

- Businesses review information on 3rd party risk profiles, complete the Self-Assessment Checklist, collect OSC signatures and generate supply chain Checklist Action Plans (CAP) as part of the onboarding process

- This exercise should be co-ordinated and signed-off by the Business AtSource Sustainability Lead in liaison with the Profit Centre Head (or Country Head where there is no PCH). The CR&S team can be called on for input as needed.

- The business Sustainability Lead and business AtSource Lead are responsible for ensuring all processes are followed.

- The AtSource team must validate that all processes have been followed before enrolling the supply chain into AtSource+

Step 2: Publish Metrics + Review

- Gather data, validate, and publish metrics on AtSource+

- Review metrics and identify 'hot spots'

Step 3: Create Metric Action Plans (MAP
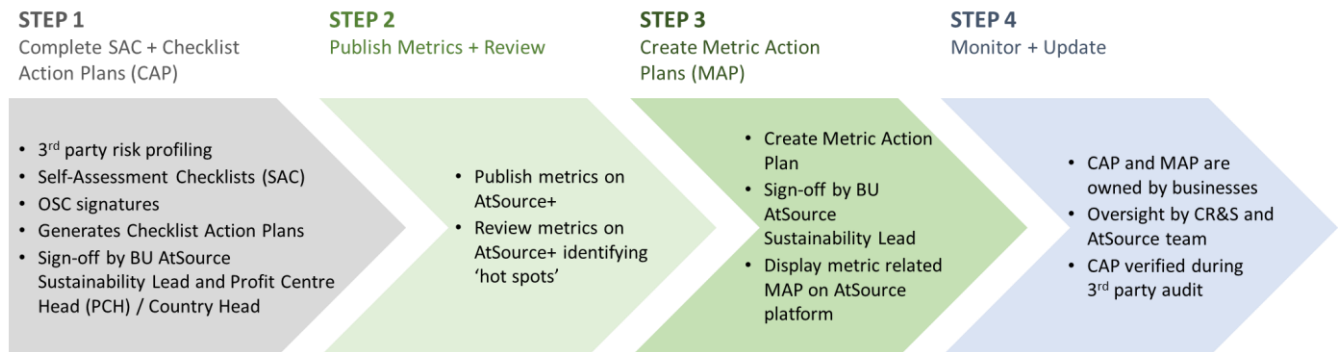
- Identify which metrics offer an opportunity to increase impact in target areas

- Create Metric Action Plan (MAP) for supply chain

- Sign-off by business AtSource Sustainability Lead

- Publish commitments on AtSource+ platform and report progress at defined frequency

Step 4: Monitor and update

- Monitoring and evaluation of action plans is the responsibility of the business

- Oversight of these plans will be undertaken by the CR&S and AtSource team

- Checklist Action Plans are verified during 3rd party verification

*Figure 9. **AtSource+** Continuous Improvement Process*

STEP 1	STEP 2	STEP 3	STEP 4
Complete SAC + Checklist Action Plans (CAP)	Publish Metrics + Review	Create Metric Action Plans (MAP)	Monitor + Update
• 3rd party risk profiling • Self-Assessment Checklists (SAC) • OSC signatures • Generates Checklist Action Plans • Sign-off by BU AtSource Sustainability Lead and Profit Centre Head (PCH) / Country Head	• Publish metrics on AtSource+ • Review metrics on AtSource+ identifying 'hot spots'	• Create Metric Action Plan • Sign-off by BU AtSource Sustainability Lead • Display metric related MAP on AtSource platform	• CAP and MAP are owned by businesses • Oversight by CR&S and AtSource team • CAP verified during 3rd party audit

Continuous Improvement Documentation

There are three types of corrective action plans and associated documentation.

1. Checklist Action Plans (CAPs)

Through the completion of the Self-Assessment Checklist, supply chains will identify partial adherence (amber) or low adherence (red) to AtSource+ principles, potentially resulting in Minor, Major or Critical non-conformances. For Major and Critical non-conformances, documented plans with defined targets, responsibilities and timelines must be put in place. These Checklist Action Plans must refer to the operation/s and supply chain in **AtSource+** for which the SAC is being completed.

The business must address principles rated as Major or Critical non-conformances in the documented CAP which will be reviewed by the AtSource team prior to enrolment or re-enrolment, as well as during second party inspections and third party verification audits.

The business is expected to also address Minor non-conformances and it is recommended that these are documented, however the business can choose to resolve these locally without detailing in the CAP. Minor non-conformances will be followed up during second party inspections and it is at the discretion of the AtSource team to refuse re-enrolment by any supply chain considered to not be meeting reasonable levels of continuous improvement.

Re-enrolment of supply chains in the program is conditional on the ongoing development and management of Checklist Action Plans to achieve timely resolution of issues.

2. Audit Action Plans (AAPs)

Following non-conformances being raised in second party inspections or third party audits the business must create an Audit Action Plan to detail targets, responsibility and timelines to rectify issues highlighted in the audit.

Audit Action Plans must be sent to the verification company within 30 days and the verifier will assess if they sufficiently address the non-conformances raised during the audit to correct the issue and prevent recurrence.

3. Metric Action Plans (MAPs)

Metrics allow the measurement of activities and conditions in AtSource+ supply chains. These give businesses an opportunity to increase their impact in target areas, particularly regarding customer priorities and commitments. These plans create an opportunity to engage customers in actions to meet shared goals.

MAPs will be published on the **AtSource+** dashboard. For example, a business may want to increase the percentage of female farmers in a group holding a leadership position (Metric 62), and it will design and implement a tailored plan for that purpose.

AtSource+ Action Plans must be made available to customers on request in line with the AtSource commitment to transparency.

AtSource+ Exclusion Criteria

Under certain circumstances supply chains may not be permitted to enrol in the **AtSource+** programme or may be suspended or removed, these circumstances are defined by exclusion criteria.

Suspension means that all data relating to that supply chain will be removed (or otherwise made not visible to customers) and customers will be notified of the supply chain suspension. When the business has resolved the issue/s then the supply chain data can be reinstated, and customers notified.

Removal means the business has decided to no longer offer data relating to the supply chain in question and withdraw from the **AtSource+** programme.

In the event of exclusion criteria being identified within a supply chain, the following steps will take place.

- New supply chain requesting enrolment into the AtSource+ program: will not be permitted to enrol into **AtSource+** until Checklist Action Plans are signed off by the AtSource team, or until critical issues are resolved

- Supply chains already enrolled into **AtSource+** program: will be suspended from **AtSource+** until Checklist Action Plans are considered robust, or until critical issues are resolved

The AtSource team, in consultation with CR&S, will be responsible for signing off Action Plans and ensuring measures have been taken prior to the supply chain being permitted to enter (or re-enter) **AtSource+.** In the event of disagreement decisions will be referred to the Governance Group whose decision will be final.

The following are classed as Exclusion Criteria:

In **Olam** owned and managed **operations:**

1) Personnel involved in data collection, upload and validation do not show awareness of the Metrics Reference Sheets and the business cannot demonstrate a systematic approach to communication of the requirements, data capture and/or aggregation of data.

2) Chain of Custody records are insufficiently available or poorly maintained, and segregation practices in processing and storage do not guarantee segregation of the product from conventional products or implementation of the mass balance system.

3) The Olam Supplier Code is not signed by suppliers representing at least 90% of volumes in the AtSource programme. There is no evidence of plans to secure signatures of suppliers who have not yet signed.

4) There is evidence of bribery, corruption, abuse of power in transactions, or other unethical business practices.

5) Indigenous peoples or local communities have been displaced, or their traditional or customary rights of access to land or resources have been impaired, without mutually agreed compensation or remediation. There is evidence of significant and ongoing land conflicts.

6) Child labour, forced labour, physical punishment, abuse or involuntary servitude observed or reported on Olam worksites, farms and factories. Evidence cannot be provided for respecting minimum age. There are instances of withholding of employees' documents.

7) Management and supervisors are unaware of Olam health and safety policies, and do not have equivalent documented policies and standards for the business.

8) Olam farms, plantations or factories have converted or otherwise seriously damaged conservation priority areas since 2015.

9) Fire is used without documented justification or CR&S approval to clear natural vegetation on Olam farm or plantation land.

10) There are cases of use of chemicals that are prohibited under the Stockholm Convention on Persistent Organic Pollutants (POPs), Rotterdam Convention or Prior Informed Consent or Montreal Protocol, or the WHO list of highly hazardous and hazardous pesticides (1A and 1B).

In **third party supply chains:**

11) Personnel involved in data collection, upload and validation do not show awareness of the MRS and the supplier cannot demonstrate a systematic approach to communication of the requirements, data capture and/or aggregation of data.

12) Chain of Custody records are insufficiently available or poorly maintained, and segregation practices in processing and storage do not guarantee segregation of the product from conventional products or implementation of the defined mass balance system.

13) The supplier has not signed the Olam Supplier Code within 15 months of procurement.

14) Within the supply chain, there is evidence of bribery, corruption abuse of power in transactions, or other unethical business practices.

15) Within the supply chain, cases of forced eviction without adequate compensation are widespread.

16) Within the supply chain, worst forms of child labour are observed or reported regularly or widely, children under the age of 18 regularly participate in work that may be injurious to their health, safety or morals, or children under 15 years are employed by a third-party. The supplier or the business cannot provide evidence that controls (education, documentation, monitoring, remediation) are consistently applied.

17) Within the supply chain, forced and/or bonded labour is observed or reported and/or there are instances of withholding of employees' documents. The supplier or the business cannot

provide evidence that controls (education, documentation, monitoring, remediation) are consistently applied.

18) Within the supply chain, trafficking of persons is observed or reported. The supplier or the business cannot provide evidence that controls (education, documentation, monitoring, remediation) are consistently applied.

19) Within the supply chain, hazardous or unhealthy conditions are present and inadequate measures are taken to secure the health and safety of people present on site.

20) Within the supply chain, there is strong evidence that widespread or extensive clearance of valuable natural habitat occurred in the last 10 years and continued since 2015; or that farmer awareness of environmental regulations is weak or poorly enforced. The business and/or supplier have weak awareness of valuable natural habitats, and do not apply credible methods to identify and manage the risks.

21) Fire is the primary means of clearing farmland.

22) Within the supply chain, there are cases of use of pesticides that are prohibited under the Stockholm Convention on Persistent Organic Pollutants (POPs), Rotterdam Convention or Prior Informed Consent or Montreal Protocol, or the WHO list of highly hazardous and hazardous pesticides (1A and 1B).

Within the **AtSource+ management system:**

23) More than 25% of the principles assessed in any single farmer group, estate or facility Self-Assessment show major or critical non-conformances

24) Checklist Action Plans have not been created or put in place to resolve critical or major non-conformances identified in the supply chain

For more information on AtSource+ classification of non-conformances, please refer to 'Supplier and Olam Self-Assessment Checklists' in Appendix 7 of SharePoint 'Scheme Rules Appendices'.

Supply Chain Monitoring & Evaluation

The supply chain Self-Assessment Checklist (SAC) and Checklist Action Plans must be submitted to the AtSource team as part of the **AtSource+** onboarding process. Updated versions must be submitted annually thereafter for re-enrolment in the program.

Monitoring and evaluation of action plans is the responsibility of the AtSource Sustainability Lead supported by the Profit Centre Head business.

Whenever serious underperformance is identified within action plans the issue must be escalated to AtSource team. Continuous improvement must be demonstrated. **AtSource+** SAC and data metrics serve as monitoring & evaluation tools to assess how businesses are performing in terms of achieving sustainability outcomes.

Technical assistance is available from the AtSource and CR&S teams as required to support businesses to meet **AtSource+** requirements.

4. VERIFICATION

Introduction

Supply chains in **AtSource+** undergo independent third-party verification at least every three years to confirm compliance with **AtSource+** requirements. This will be supplemented with second party inspections every calendar year that third party verification has not been completed, and more frequently if deemed necessary due to elevated risk.

AtSource+ verification should take place as soon as practical after the Self-Assessment Checklist has been completed and data for the metrics has been collected. This is to prevent material variance in the farmers' and Olam own operations' situation in the time between the Self-Assessment and the verification audit.

It is recommended that on-farm audits are completed during the harvesting season of the commodity covered by the audit. Where that is not possible it is recommended that audits take place during the growing season. This ensures that the auditor can gather evidence of relevant processes and activities to verify all **AtSource+** requirements. The auditor should use their judgement to determine whether a visit outside the harvesting or growing season will enable verification of all relevant control points.

Third-Party Verification ('independent audits')

The scope of verification will comprise all AtSource+ requirements in that supply chain from the moment the product is grown (i.e. farmer group or Olam farm) to the last Olam owned or managed facility before transferring ownership to customer.

The verification comprises three modules:

1. Sustainability Principles (Self-Assessment Checklists and Action Plans)

2. Data Integrity

3. Traceability and Chain of Custody system

Verification will be confirmed when SAC results are found to accurately reflect supply chain conditions and Checklist Action Plans are effectively implemented and achieving the outcomes intended. Furthermore, traceability systems aligned with claims made to customers must be in place. Systems to capture data must be robust enough to reflect reality and there is not material variance between data checked during verification and that presented on the Platform.

Certain situations will lead to increased audit frequency, for example:

- Substantial changes in sourcing or operating practices

- Socio-economic or political instability at a country or regional level

- Substantive system failures identified in agriculture or operations

- Macro change in agricultural production

The verification company will issue the audit report to the respective business who must share with the AtSource team. Businesses are encouraged to make these reports available to participating customers.

For information on the verification protocol, please refer to 'AtSource+ Verification Protocol' in Appendix 9 of SharePoint 'Scheme Rules Appendices'.

Verification Frequency and Scope

Verification audit scope and frequency will vary depending on whether the supply chain enrolled into **AtSource+** is already verified by a sustainability scheme granted equivalence to **AtSource+** (described as accepted sustainability schemes).

1) Supply chains that are verified by an accepted sustainability scheme can continue with that sustainability scheme audit calendar. However, they must ensure modules of the **AtSource+** Verification Protocol not covered by the equivalent scheme are audited. These modules must undergo third-party verification not later than 12 months after that supply chain was enrolled into **AtSource+.**

2) Supply chains not are verified an accepted sustainability scheme must undergo verification of all **AtSource+** modules in line with the '**AtSource+** Verification Protocol' no later than 12 months after that supply chain was enrolled into **AtSource+.**

Customers buying products from these supply chains during the period before third-party verification has taken place must be informed that verification is not yet completed.

If a supply chain decides to not continue with verification by an accepted sustainability scheme after it has been enrolled into **AtSource+**, that supply chain must undergo third-party verification audit of all **AtSource+** requirements as outlined in '**AtSource+** Verification Protocol'. This audit must happen not later than three years after the last third-party verification audit for the sustainability scheme took place.

Verification Status Classifications

Once verification has taken place and the auditor has confirmed that minimum compliance levels have been met, the supply chain can be classed as Verified **AtSource+.** The verified status of the **AtSource+** supply chain and associated claims will be valid for three years from the audit date.

Until all modules have been verified through a full **AtSource+** third party audit, the supply chain will be classed as follows:

- **Partially Verified (Sustainability**): the agricultural component has met the requirements of a scheme deemed equivalent to AtSource+, giving assurance that sustainability principles are being well managed

- **Partially Verified (Chain of Custody):** the chain of custody component has met audit requirements of a scheme deemed equivalent to AtSource+, giving assurance that the chain of custody system is operating effectively

- **Pending Verification:** third party verification has not been carried out

The verification status of each supply chain will be made transparent on the Platform.

Full details of the verification system, including pass/ fail criteria and actions required in response to audit findings can be found in the **AtSource+** Verification Protocol.

Accepted Schemes Equivalence

AtSource+ recognizes that **AtSource+** sustainability principles and chain of custody requirements are reflected in other high-quality sustainability schemes.

A core aspiration of **AtSource+** is to minimize cost and administration while not compromising on outcome or impact. **AtSource+** will reduce audit duplication by accepting elements of independent verification provided by defined credible voluntary sustainability schemes.

Equivalence Boundaries

AtSource+ supply chains that have undergone third party verification of sustainability standards and/or chain of custody systems by schemes detailed below will be classed as having achieved equivalence in either/or sustainability standards and chain of custody.

The chain of custody model verified must be the same as that offered by the AtSource+ supply chain (i.e. a segregated supply chain can only gain equivalence at that level, not e.g. mass balance*)*

As the **AtSource+** data transparency and management proposition is unique to **AtSource+** it is not possible to offer equivalence in this area. Therefore, all supply chains within **AtSource+** must undergo a third-party data integrity audit as a minimum requirement.

Accepted Sustainability Schemes

1. ISEAL Alliance is the global membership organisation for credible sustainability standards. **AtSource+** offers accepted scheme status (for sustainability principles and/or chain of custody) to standard setting organisations who are full ISEAL members and operate in the following sectors:

- Agriculture and Food
- Forestry and Forest Products
- Textiles

More information can be found on https://www.isealalliance.org/community-members?f%5B0%5D=community_status%3A176

2. SAI Platform is a non-profit network designed to advance sustainable agriculture practices through pre-competitive collaboration.   The SAI Farm Sustainability Assessment (FSA) tool is used to acknowledge existing standards and certifications by providing a benchmark reference.

AtSource+ gives accepted scheme status for sustainability principles to certification schemes operating in relevant agricultural product areas who have completed an FSA assessment and achieved FSA equivalence at Bronze level or higher.

More information can be found on https://saiplatform.org/fsa/

3. Benchmarking by or on behalf of Olam. If a scheme has undergone a benchmarking evaluation deemed acceptable to Olam and achieved equivalence on **AtSource+** sustainability practices and/or chain of custody, then it will be given accepted scheme status.

While these guidelines outline the general principles under which **AtSource+** will accept sustainability schemes as offering equivalence, participating businesses must apply to the AtSource team prior to confirming partial audits and before communicating equivalence to customers.

Each application will be reviewed to confirm that no changes to external schemes have taken place that might reduce their acceptability. The AtSource team reserves the right to reject applications if they consider any scheme does not meet **AtSource+** equivalence requirements.

Farmer groups information for verification

Prior to third-party verification, supply chains in **AtSource+** must share with the auditors a list containing the names of all farmers belonging to that farmer group with names and an indication of where they are located (e.g. GPS coordinates, address, village name). This list must contain information on the total number of farmers reported in **AtSource+** (i.e. Metric 47 'Assessed number of farmers in a farmer group'). Further details must be provided within this list:

- Farmers that sold produce to Olam during the most recent season and what **AtSource+** volume they supplied

- Farmers that did not sell produce to Olam, and which of these will be willing to be interviewed to validate **AtSource+** metrics on the field

The number of farmers not having sold produce to Olam and who are not willing or able to be interviewed to validate **AtSource+** metrics must not exceed 20% of the total number of farmers in that group as per Metric 47. Otherwise, proper validation of the metrics displayed in **AtSource**+ dashboard cannot take place.

Information on the farmers that sold **AtSource+** material to Olam and their volumes must be maintained and shared with the auditors, so they can validate sustainably sourced volumes by interviewing the relevant farmers.

Whenever possible, it is recommended that farmer groups encompass growers that share the same sustainability challenges. This is to allow the metrics in **AtSource+** to be representative of the whole group, and the action plans to solve sustainability challenges to be more effective.

Verification Bodies

The AtSource team will provide a list of companies authorised to carry out AtSource+ verification audits. These companies will have demonstrated competence in sustainable agriculture audit protocols and be accredited to ISO 17065 or ISO 17021 or equivalent. Each **AtSource+** business can choose which company they prefer from this list.

Olam businesses can request additions to the list of authorised verification companies at any time, which will be considered in liaison with the AtSource team

Second-Party Inspections ('Monitoring Audits')

Second party inspections of **AtSource+** supply chains will be carried out on an annual basis. These are not designed to replace third party audits, but to supplement, and their objective is to review and assess business management of **AtSource+** supply chains.

These may be carried out by qualified personnel from the Olam Internal Audit Function, the Olam Corporate Responsibility and Sustainability team, from the AtSource team, or by a Sustainability Lead from another Business or Origin.

The focus of these visits is to ensure that:

- Actions highlighted in previous second-party inspections or third-party audits are corrected as outlined in Action Plans and there is oversight by the business to prevent a recurrence

- **AtSource+** system requirements are functioning as required (sustainability principles, data integrity, and chain of custody)

5. GOVERNANCE MECHANISMS

Olam Internal Audit review

Annually Olam Internal Audit function evaluates AtSource central system implementation and management to ensure that data and claims presented on or about the AtSource platform are robust and verifiable and that legal obligations are being met.

Audit Scope:

- AtSource team implementation of all AtSource requirements, including **AtSource Entry**, **AtSource+** and **AtSource∞**

- Data governance and security

- Management of third-party contractors responsible for elements of AtSource

- Customer agreements and other legal obligations

- Risk identification and management

Audit findings will be reported to the AtSource Governance Group and Olam CEO, and action will be taken on issues arising from the audit.

AtSource+ System Monitoring and Evaluation Process

The AtSource team carry out an M&E review after each campaign when new products and origins are added to **AtSource+,** and annually not later than three months after the Olam Internal Audit review.

1. The post-campaign M&E reviews findings from self-assessments and continuous improvement mechanisms; data; and implementation of traceability systems.

2. The annual M&E reviews outcomes achieved against programme objectives to identify system issues and areas for improvement.

These are designed to ensure that objectives around system operation and supply chain continuous improvement are delivered to maintain AtSource+ credibility and customer appeal. The AtSource CEO is responsible for the implementation of these activities and the development of the AtSource+ system, supported by the AtSource team.

Stakeholders will be informed of the assessment outcomes and conclusions according to relevance and impact.

AtSource Governance Group

The role of the AtSource Governance Group is to ensure the strategic direction of AtSource is commercially and ethically robust and supports the overall Olam vision.

Key tasks:

- High level setting and oversight of AtSource strategy

- Ensure AtSource development is aligned to Olam business strategy

- Highest escalation point for major issues in need of resolution

- Formal sign off new introductions and innovations to the AtSource portfolio (eg, new product supply chains, customisation)

- Formal sign off AtSource budget and external claims & communications

- Custodian of AtSource standards and processes to ensure credibility of proposition is maintained

Scope:

High level consultation and decision making in relation to AtSource development.

Routine operational decisions should be made by relevant governance committees and issues only escalated to the AS-GG where the implications are substantial and risk undermining Olam or AS goals.

Participants:

Membership comprises senior representatives from Olam businesses and functions, for example Heads of Digital, CR&S and Communications, alongside the AtSource CEO and team members as required.   Other participants can be invited as required by the meeting agenda (i.e. AtSource team members, Digital team members, other BU heads)

For more information on AtSource governance, please refer to 'AtSource Governance Framework' in Appendix 10 of SharePoint 'Scheme Rules Appendices'.

6. DISPUTES AND COMPLAINTS PROCESS

Verification Audit Disputes & Complaints

AtSource+ Businesses or Farmers

Businesses and farmers have the right to dispute non-conformances after discussion with the verification team. If agreement cannot be reached the issue should be escalated to the AtSource team who will request evidence from the certification body to evaluate the auditor competence and decide whether the decision was based on sound evidence. This will be used to determine whether the non-conformance is valid or not.

If the AtSource team considers an assessment to be invalid, the verification body must review whether the verification was completed correctly. Following this review, the verification body should inform the business and AtSource team whether they consider the verification report to be valid or not.

If agreement is unable to be found, the business may choose to select another verification body to reassess the evidence and comment on the conclusions drawn in the original audit. The findings from this assessment will be used to determine the final verification report which will be binding. The verification report will not be released until this process is concluded, which will not exceed 12 weeks from the date of the original audit report.

AtSource+ Customers

Customers may raise complaints about verification audit outcomes if they consider any elements of a verification assessment to have been completed improperly. They should notify the business providing their **AtSource+** product and the AtSource team, making clear the issue and the basis for their concern. The AtSource team will engage with the business and verification body and provide an initial response within not longer than 4 weeks, outlining the steps to be taken to investigate the complaint.

Following investigation (or within not longer than 12 weeks) the AtSource team will respond to the customer to explain what conclusions have been drawn regarding the validity of the complaint.

If the customer is not satisfied with the proposed resolution the matter will be escalated to the AtSource Governance Group for final decision. The customer has the option to request the involvement of the Governance Group at any point in the process, and the AtSource team may engage the Governance Group at any point to request their support.

AtSource+ System Disputes & Complaints

AtSource+ Businesses

Businesses have the right to raise concerns or complaints in relation to the design or operation of the **AtSource+** system as defined in the scheme rules and associated documents. Businesses should engage with the AtSource team directly and in a timely manner to raise any concerns relating to the design or operation of the **AtSource+** system and efforts should be made to resolve issues locally.

Either party may request the participation of Olam internal functions to resolve the issue/s of concern (eg, Human Resources, CR&S, Manufacturing and Technical Services, Internal Audit) and

either party has the option to escalate the issue to the AtSource CEO at any point. Matters of substantive concern or impact may be escalated to the AtSource Governance Group.

AtSource+ Customers

Customers have the right to raise concerns or complaints in relation to the design or operation of the **AtSource+** system as defined in the scheme rules and associated documents. Customers should engage in the first instance with the AtSource team and where possible resolution should be achieved at this level.

Where this is not possible the issue will be escalated to the AtSource Governance Group not later than 12 weeks from the date of complaint notification. The AtSource Governance Group will liaise with the AtSource team to establish satisfactory resolution to the complaint. Where that is not possible the final decision lies with the Governance Group. The Governance Group will provide a final response not later than 4 weeks from receiving notification of the complaint (ie from the date the complaint is escalated for their consideration).

7. STAKEHOLDER COMMUNICATION

Change in assurance requirements

Whenever there are non-minor changes to the assurance requirements of the scheme regarding internal systems or 3rd party verification protocol, all customers buying products from **AtSource+** must be informed not later than 15 days after the change has taken place. Each business is responsible for communicating these changes to their customers.

AtSource+ status suspended or revoked

Whenever an **AtSource+** supply chain in the program is suspended or removed, all customers buying products from that supply chain must be informed not later than 15 days after the suspension or removal has taken place. Each business is responsible for communicating these changes to their customers.