Biopalma da Amazônia S.A.

Total score: 13.3%

Latest update: October 2019
Next scheduled: October 2020

Parent company: Vale Group
Landbank (oil palm): 156,536 hectares
Bloomberg ticker: Private
RSPO member?: No
Activities: Oil palm cultivation, milling, palm kernel crushing
Locations: Brazil (Pará)
Headquarters: Brazil
Parent website: http://www.vale.com

Sustainability policy and leadership

3 / 11 27.3%

1. Sustainable palm oil policy or commitment for all its operations? ✓ 1 / 1 Source

2. Sustainable palm oil policy or commitment applies to all suppliers? ✗ 0 / 1 No source

3. High-level position of responsibility for sustainability? ✓ 1 / 1 Source
   Director of Sustainability

4. One or more members within the board of the company have responsibility for sustainability? ✗ 0 / 1 Source

5. Percentage or number of women in senior management team? ✗ 0 / 1 No source

6. Percentage or number of women board members? ✗ 0 / 1 No source

7. Member of multiple industry schemes or other external initiatives to reduce negative environmental or social outcomes associated with palm oil production? ✗ 0 / 1 No source
8. Collaboration with stakeholders to reduce negative environmental or social outcomes associated with palm oil production?
The company works with the local and federal government on various palm oil related issues such as the National Bioenergy Plan, agroecological zoning of palm plantations to avoid deforestation and creation of a Brazilian palm oil certification programme. The data available is more than two years old.

9. Sustainability report published within last two years?
2016 - The company's last sustainability report was three years old at the time of assessment.

10. Reports through standardised reporting systems?

11. Verification report on compliance with POIG Charter, if a POIG member?
This indicator is disabled as the company is not a POIG member.

12. Climate risks assessment available?

13. Total land area managed/controlled for oil palm (ha)?
156,536 - The data available is more than two years old.

14. Total oil palm planted area (ha)?
58,588 - The data available is more than two years old.

15. Plasma/scheme smallholders planted area (ha)?
6,500 - The data available is more than two years old.

16. Unplanted (areas designated for future planting) (ha)?

17. Conservation set-aside area, including HCV area (ha)?
93,462 - The data available is more than two years old.

18. Area for infrastructure (ha)?
8,976 - The data available is more than two years old.

19. Maps of estates/management units?
Static images available are not dated.

20. Maps of scheme/plasma smallholders?
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>21. Names and locations of all third-party supplying plantations?</td>
<td>×</td>
<td>0 / 1</td>
</tr>
<tr>
<td>22. Number of company-owned mills?</td>
<td>P</td>
<td>0.5 / 1</td>
</tr>
<tr>
<td>23. Names and coordinates of company-owned mills?</td>
<td>×</td>
<td>0 / 1</td>
</tr>
<tr>
<td>24. Number (or percentage) of company-owned mills that source from company-owned plantations and/or third-party plantations?</td>
<td>×</td>
<td>0 / 1</td>
</tr>
<tr>
<td>25. Total volumes (or percentages) sourced by company-owned mills that come from company-owned plantations and/or third-party plantations?</td>
<td>×</td>
<td>0 / 1</td>
</tr>
<tr>
<td>26. Number of supplier mills?</td>
<td>×</td>
<td>0 / 1</td>
</tr>
<tr>
<td>27. Names and coordinates of all third-party supplying mills?</td>
<td>×</td>
<td>0 / 1</td>
</tr>
<tr>
<td>28. Number (or percentage) of third-party supplier mills that source from their own plantations and/or third-party plantations?</td>
<td>×</td>
<td>0 / 1</td>
</tr>
<tr>
<td>29. Total volumes (or percentages) sourced from third-party supplier mills that come from their own plantations and/or third-party plantations?</td>
<td>×</td>
<td>0 / 1</td>
</tr>
<tr>
<td>30. Total volume (or percentage) sourced for refineries that comes from intermediary traders and/or refiners rather than directly from mills?</td>
<td>×</td>
<td>0 / 1</td>
</tr>
<tr>
<td>31. Time-bound commitment to achieve 100% traceability to mill level?</td>
<td>×</td>
<td>0 / 1</td>
</tr>
<tr>
<td>32. Percentage of supply traceable to mill level?</td>
<td>×</td>
<td>0 / 2</td>
</tr>
<tr>
<td>33. Time-bound commitment to achieve 100% traceability to plantation level?</td>
<td>×</td>
<td>0 / 1</td>
</tr>
<tr>
<td>34. Percentage of fresh fruit bunches (FFB) from own mills traceable to plantation level?</td>
<td>×</td>
<td>0 / 2</td>
</tr>
<tr>
<td>35. Percentage of fresh fruit bunches (FFB) from supplier mills traceable to plantation level?</td>
<td>×</td>
<td>0 / 2</td>
</tr>
<tr>
<td>36. Publishes traceability data at refinery level?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>This indicator is disabled as the company is not a refiner</td>
<td></td>
<td></td>
</tr>
<tr>
<td>37. Publishes traceability data at crusher level?</td>
<td></td>
<td></td>
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<tr>
<td>Number</td>
<td>Question</td>
<td>Source</td>
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<td>--------</td>
<td>--------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>38</td>
<td>Commitment to zero deforestation or zero conversion of natural ecosystems?</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Commitment to zero deforestation or zero conversion of natural ecosystems applies to all suppliers?</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Criteria for defining deforestation?</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Evidence of monitoring deforestation?</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Amount of illegal/non-compliant deforestation recorded in own operations?</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Amount of illegal/non-compliant deforestation recorded in supplier operations?</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Commitment to restoration of non-compliant deforestation/conversion?</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Commitment to restoration of non-compliant deforestation/conversion applies to all suppliers?</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Implementing a landscape or jurisdictional level approach?</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Commitment to biodiversity conservation?</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Commitment to biodiversity conservation applies to all suppliers?</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Identified species of conservation concern, referencing international or national system of species classification?</td>
<td></td>
</tr>
</tbody>
</table>
50. Examples of species and/or habitat conservation management?  
The company only provides limited details on its species conservation activities. The data available is more than two years old.

51. Commitment to no hunting or only sustainable hunting of species?  
The company states it prohibits hunting in conservation set-aside areas.

52. Commitment to no hunting or only sustainable hunting of species applies to all suppliers?

53. Commitment to conduct High Conservation Value (HCV) assessments?

54. Commitment to conduct High Conservation Value (HCV) assessments applies to all suppliers?

55. High Conservation Value (HCV) assessments for planting undertaken prior to January 2015, and associated management and monitoring plans?

56. High Conservation Value (HCV) assessments for all estates planted since January 2015?

57. High Conservation Value (HCV) management and monitoring plans for all estates planted since January 2015?

58. Commitment to only use licensed High Conservation Value (HCV) assessors accredited by the HCV Resource Network’s Assessor Licensing Scheme (ALS)?

59. Commitment to only use licensed High Conservation Value (HCV) assessors accredited by the HCV Resource Network’s Assessor Licensing Scheme (ALS) applies to all suppliers?

60. Satisfactory review of all High Conservation Value (HCV) assessments undertaken since January 2015 by the HCV ALS Quality Panel?

61. Commitment to the High Carbon Stock (HCS) Approach?

62. Commitment to the High Carbon Stock (HCS) Approach applies to all suppliers?

63. High Carbon Stock (HCS) assessments?
64. Commitment to conduct social and environmental impact assessments (SEIAs)?

65. Commitment to conduct social and environmental impact assessments (SEIAs) applies to all suppliers?

66. Social and environmental impact assessments (SEIAs) undertaken, and associated management and monitoring plans?

67. Commitment to no planting on peat of any depth?

68. Commitment to no planting on peat of any depth applies to all suppliers?

69. Implementation of commitment to no planting on peat of any depth?

70. Landbank or planted area on peat?

71. Commitment to best management practices for soils and peat?

72. Commitment to best management practices for soils and peat applies to all suppliers?

73. Evidence of best management practices for soils and peat?
The company provides examples of best management practices for soils but not for peat. The data available is more than two years old, half points awarded

74. Commitment to zero burning?

75. Commitment to zero burning applies to all suppliers?

76. Evidence of fire monitoring and management?
The company only reports it has Emergency Response Plans for fire events. No fire monitoring activities are mentioned

77. Details/number of hotspots/fires in company estates?
<table>
<thead>
<tr>
<th>Question</th>
<th>Score</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>78. Details/number of hotspots/fires within surrounding landscape/smallholders?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>79. Time-bound commitment to reduce greenhouse gas (GHG) emissions intensity?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>80. Methodology used to calculate GHG emissions?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>81. Progress towards commitment to reduce GHG emissions intensity?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>82. Percentage of mills with methane capture (100%)?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>83. GHG emissions intensity?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>84. GHG emissions from land use change?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>85. Time-bound commitment to improve water use intensity?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>86. Progress towards commitment on water use intensity?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>87. Water use intensity?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>88. Time-bound commitment to improve water quality (BOD and COD)?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>89. Progress towards commitment on water quality (BOD and COD)?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>90. Treatment of palm oil mill effluent (POME) and/or palm oil refinery effluent (PORE)?</td>
<td>0.75 / 1</td>
<td>Source</td>
</tr>
<tr>
<td>91. Commitment to protect natural waterways through buffer zones?</td>
<td>1 / 1</td>
<td>Source</td>
</tr>
<tr>
<td>92. Implementation of commitment to protect natural waterways through buffer zones?</td>
<td>0 / 2</td>
<td>No source</td>
</tr>
</tbody>
</table>
93. Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers?
The company only mentions using effluents and residual plant material (e.g. EFB) as fertiliser to reduce the need to use inorganic fertilisers.

94. Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers, applies to all suppliers?

95. Implementation of commitment to reduce chemical usage?

96. Chemical usage per ha or list of chemicals used?

97. Commitment to no use of paraquat?

98. Commitment to no use of paraquat applies to all suppliers?

99. Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides?

100. Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides applies to all suppliers?

101. Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention?

102. Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention applies to all suppliers?

103. Integrated Pest Management (IPM) approach?
The company only describes Biological Pest Control as a guiding principle for Tecnological Innovation. It is unclear if it is implementing IPM techniques.

104. Commitment to human rights?

105. Commitment to human rights applies to all suppliers?

106. Progress on human rights commitment?
<table>
<thead>
<tr>
<th>Question</th>
<th>Status</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>107. Commitment to respect legal and customary land tenure rights?</td>
<td>✗</td>
<td>No source</td>
</tr>
<tr>
<td>108. Commitment to legal and customary land rights applies to all suppliers?</td>
<td>✗</td>
<td>No source</td>
</tr>
<tr>
<td>109. Details of process for addressing land conflicts available?</td>
<td>✗</td>
<td>No source</td>
</tr>
<tr>
<td>110. Commitment to respect indigenous and local communities’ rights?</td>
<td>✗</td>
<td>No source</td>
</tr>
<tr>
<td>111. Commitment to indigenous and local communities’ rights applies to all suppliers?</td>
<td>✗</td>
<td>No source</td>
</tr>
<tr>
<td>112. Examples of local stakeholder engagement to prevent conflicts?</td>
<td>✗</td>
<td>No source</td>
</tr>
<tr>
<td>113. Commitment to free, prior and informed consent (FPIC)?</td>
<td>✗</td>
<td>No source</td>
</tr>
<tr>
<td>114. Commitment to free, prior and informed consent (FPIC) applies to all suppliers?</td>
<td>✗</td>
<td>No source</td>
</tr>
<tr>
<td>115. Details of free, prior and informed consent (FPIC) process available?</td>
<td>✗</td>
<td>No source</td>
</tr>
<tr>
<td>116. Commitment to support the inclusion of women across palm oil operations, including addressing barriers faced?</td>
<td>✗</td>
<td>No source</td>
</tr>
<tr>
<td>117. Commitment to support the inclusion of women across palm oil operations, including addressing barriers faced, applies to all suppliers?</td>
<td>✗</td>
<td>No source</td>
</tr>
<tr>
<td>118. Commitment to mitigate impacts on food security?</td>
<td>✓</td>
<td>Source</td>
</tr>
<tr>
<td>The company has a Productive Diversification and Food Security Program which aims to address food security for local communities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>119. Commitment to mitigate impacts on food security applies to all suppliers?</td>
<td>✗</td>
<td>No source</td>
</tr>
<tr>
<td>120. Progress on commitment to mitigate impacts on food security?</td>
<td>✗</td>
<td>Source</td>
</tr>
<tr>
<td>The company gives multiple examples but the data available is more than two years old</td>
<td></td>
<td></td>
</tr>
<tr>
<td>121. Commitment to provide essential community services and facilities?</td>
<td>✓</td>
<td>Source</td>
</tr>
<tr>
<td>122. Progress on commitment to provide essential community services and facilities?</td>
<td>✗</td>
<td>No source</td>
</tr>
<tr>
<td>123. Commitment to respect all workers’ rights?</td>
<td>✗</td>
<td>No source</td>
</tr>
<tr>
<td>Q.</td>
<td>Text</td>
<td>Source</td>
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</tr>
<tr>
<td>124.</td>
<td>Commitment to respect all workers’ rights applies to all suppliers?</td>
<td>No source</td>
</tr>
<tr>
<td>125.</td>
<td>Progress on commitment to respect all workers’ rights?</td>
<td>No source</td>
</tr>
<tr>
<td>126.</td>
<td>Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles?</td>
<td>The company only refers to five Fundamental Conventions: No. 138 (Minimum age) and 29 (No Forced Labour) by number and separately mentions no discrimination (No. 111), Freedom of Association (No. 87) and Child Labour (No. 182)</td>
</tr>
<tr>
<td>127.</td>
<td>Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles applies to all suppliers?</td>
<td>No source</td>
</tr>
<tr>
<td>128.</td>
<td>Commitment to eliminate gender-related discrimination with regards to employment and occupation?</td>
<td>Yes</td>
</tr>
<tr>
<td>129.</td>
<td>Commitment to eliminate gender-related discrimination with regards to employment and occupation applies to all suppliers?</td>
<td>No source</td>
</tr>
<tr>
<td>130.</td>
<td>Percentage or number of temporary employees?</td>
<td>No source</td>
</tr>
<tr>
<td>131.</td>
<td>Percentage or number of women employees?</td>
<td>The company only provides information about the 66 young apprentices it hired in 2016 (34 female)</td>
</tr>
<tr>
<td>132.</td>
<td>Commitment to pay at least minimum wage?</td>
<td>The company commits to comply with Brazilian legislation regarding remuneration</td>
</tr>
<tr>
<td>133.</td>
<td>Commitment to pay at least minimum wage applies to all suppliers?</td>
<td>No source</td>
</tr>
<tr>
<td>134.</td>
<td>Progress on commitment to pay minimum wage?</td>
<td>No source</td>
</tr>
<tr>
<td>135.</td>
<td>Reporting of salary by gender?</td>
<td>No source</td>
</tr>
<tr>
<td>136.</td>
<td>Commitment to address occupational health and safety?</td>
<td>Yes</td>
</tr>
<tr>
<td>137.</td>
<td>Commitment to address occupational health and safety applies to all suppliers?</td>
<td>No source</td>
</tr>
<tr>
<td>138.</td>
<td>Reduction of time lost due to work-based injuries?</td>
<td>No source</td>
</tr>
<tr>
<td>139.</td>
<td>Time lost due to work-based injuries?</td>
<td>No source</td>
</tr>
</tbody>
</table>
The company provides a graph on progress regarding Accidents Frequency Rate, however it is not possible to establish the exact rate for 2016. The information available is more than two years old.

140. Zero fatalities as a result of work-based accidents?
The company reports a decrease in accidents but the information available is more than two years old

141. Number of fatalities as a result of work-based accidents?

142. Provision of personal protective equipment and related training?
The company states it uses PPE but it is not clear if relevant training on the safe use of pesticides is provided. The data available is more than two years old

143. Member of the Roundtable on Sustainable Palm Oil (RSPO)?
The company's 2016 Sustainability report stated that it was planning to have approximately 30,000 hectares and a plant certified by 2018 but was still not a member at time of assessment

144. RSPO-certified within three years of joining the RSPO or by November 2010 for companies joining prior to finalisation of the RSPO certification systems in November 2007?

145. Submitted most recent RSPO Annual Communication of Progress (ACOP)?

146. Listed all countries and regions in which operates in most recent RSPO Annual Communication of Progress (ACOP)?

147. Time-bound plan for achieving 100% RSPO certification of estates and mills within five years or achieved 100% RSPO-certification of estates?

148. Percentage of area (ha) RSPO-certified?

149. Percentage of scheme/plasma smallholders (ha) RSPO-certified?

150. Percentage of mills RSPO-certified?

151. Time-bound plan for achieving 100% RSPO certification of scheme/plasma/ associated smallholders and outgrowers within five years or target already achieved?

152. Percentage of FFB supply (tonnes) from independent smallholders/ outgrowers/third-party FFB
<table>
<thead>
<tr>
<th>Question</th>
<th>Score</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>153. Year expected to achieve 100% RSPO certification of all palm product processing facilities?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>154. Percentage of all palm oil and oil palm products handled/traded/processed (tonnes) that is RSPO-certified?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>155. Sells or processes/trades RSPO-certified palm oil through Segregated or Identity Preserved supply chains?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>156. Indonesia Sustainable Palm Oil (ISPO) certified (100%)?</td>
<td>This indicator is disabled as the company does not operate in Indonesia</td>
<td></td>
</tr>
<tr>
<td>157. Malaysia Sustainable Palm Oil (MSPO) certified?</td>
<td>This indicator is disabled as the company does not operate in Malaysia</td>
<td></td>
</tr>
<tr>
<td>158. Certified under voluntary sustainability certification scheme (e.g. ISCC, SAS, RSB, etc.)?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
</tbody>
</table>

### Smallholders and Suppliers

<table>
<thead>
<tr>
<th>Question</th>
<th>Score</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>159. Commitment to support smallholders?</td>
<td>1 / 1</td>
<td>Source</td>
</tr>
<tr>
<td>The company is a signatory to the &quot;Oil Palm Socio-Environmental Protocol of Intent&quot; through the association Abrapalma. This protocol of intent covers a wide range of commitments to support smallholders</td>
<td></td>
<td></td>
</tr>
<tr>
<td>160. Programme to support scheme/plasma smallholders?</td>
<td>0.75 / 1</td>
<td>Source</td>
</tr>
<tr>
<td>The company reports providing technical support, productivity, capacity building and enterpreneurial skills. This seems to be for scheme smallholders</td>
<td></td>
<td></td>
</tr>
<tr>
<td>161. Percentage of scheme/plasma smallholders involved in programme?</td>
<td>0.5 / 1</td>
<td>Source</td>
</tr>
<tr>
<td>650 - The data available is more than two years old</td>
<td></td>
<td></td>
</tr>
<tr>
<td>162. Programme to support independent smallholders/outgrowers?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>163. Percentage of independent smallholders/outgrowers involved in programme?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>164. Process used to prioritise, assess and/or engage suppliers on compliance with company’s policy and/or legal requirements?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>165. Percentage of suppliers assessed and/or engaged on compliance with company requirements?</td>
<td>0 / 1</td>
<td>No source</td>
</tr>
<tr>
<td>Question</td>
<td>Score</td>
<td>Source</td>
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<tr>
<td>-------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>166. Time-bound plan to engage with all high-risk mills within three years?</td>
<td>✗ 0/1</td>
<td>No source</td>
</tr>
<tr>
<td>167. Programme to support high-risk mills to become compliant with sourcing policies?</td>
<td>✗ 0/1</td>
<td>No source</td>
</tr>
<tr>
<td>168. Regularly engages with a subset of high-risk mills?</td>
<td>✗ 0/1</td>
<td>No source</td>
</tr>
<tr>
<td>169. Procedures in place to assess all own and third-party supplying palm oil mills for risk level?</td>
<td>✗ 0/1</td>
<td>No source</td>
</tr>
<tr>
<td>170. Regularly assesses and categorises the risk level of all own and third-party supplying mills?</td>
<td>✗ 0/1</td>
<td>No source</td>
</tr>
<tr>
<td>171. Regularly reports the risk level of all own and third-party supplying mills identified in its supply chain?</td>
<td>✗ 0/1</td>
<td>No source</td>
</tr>
<tr>
<td>172. Suspension or exclusion criteria for suppliers?</td>
<td>✗ 0/1</td>
<td>No source</td>
</tr>
<tr>
<td>173. Time-bound action plans (including Key Performance Indicators) for suppliers to be in compliance with palm oil sourcing commitments?</td>
<td>✗ 0/1</td>
<td>No source</td>
</tr>
<tr>
<td>174. Proportion of direct and indirect supply that comes from palm oil plantations which are compliant with palm oil sourcing policies?</td>
<td>✗ 0/1</td>
<td>No source</td>
</tr>
</tbody>
</table>

### Governance and grievances

<table>
<thead>
<tr>
<th>Question</th>
<th>Score</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>175. Commitment to ethical conduct and prohibition of corruption?</td>
<td>✓ 1/1</td>
<td>Source</td>
</tr>
<tr>
<td>176. Commitment to ethical conduct and prohibition of corruption applies to all suppliers?</td>
<td>✗ 0/1</td>
<td>No source</td>
</tr>
<tr>
<td>177. Progress on commitment to ethical conduct and prohibition of corruption?</td>
<td>✗ 0/2</td>
<td>No source</td>
</tr>
<tr>
<td>178. Disclosure of the company’s management approach to tax and payments to governments?</td>
<td>✗ 0/1</td>
<td>No source</td>
</tr>
<tr>
<td>179. Whistleblowing procedure?</td>
<td>✗ 0/1</td>
<td>No source</td>
</tr>
</tbody>
</table>
### 180. Own grievance or complaints system open to all stakeholders?
The company mentions that the Code of Conduct addresses issues such as reports of doubts and code violations. However, no details are available on this.

### 181. Details of complaints and grievances disclosed?

- **No source**