

**UPDATE of DINANT ENHANCED ACTION PLAN
October 2017**

Proposed Action	Responsibility	Estimated Timeline (From April 2014)	Status (April 2016)	Status (October 2017)
<p>A. Security Action Plan</p> <p>Dinant has committed to Good International Industry Practice (GIIP) in the use of its security forces as follows:</p>	<p>Dinant to implement.</p> <p>IFC will monitor and supervise.</p>	<p>Estimated 9–12 months.</p>	<p>CBI Completed 25 trips to Honduras since July 2014.</p> <p>FH Completed 7 trips since November 2014.</p>	<p>FH completed 9 trips since Nov. 2014 with the last one their supervision trip in July 2016, with an IFC's Human Rights Specialist.</p>
<ul style="list-style-type: none"> Develop and implement a Corporate Security Management System, consistent with Performance Standards 4 (PS4) and VPSHR following a third party verification.* (See further information below.) 		<p>The Voluntary Principles on Security and Human Rights (VPSHR) adopted by Dinant November 2013. Review to take place and implementation by December 2014.</p>	<p>Dinant appointed a new Security Coordinator with many years of experience as a specially trained, former senior detective in the Los Angeles Police Department, who not only brings substantial law enforcement experience and investigative skills to Dinant but also local situational awareness through his previous experience working in the US Embassy in Tegucigalpa.</p> <p>Dinant expanded the VPSHR Implementation Program beyond its agribusiness operations, to include all remaining components of Dinant Honduras, including the Sales and Distribution Division.</p> <p>Using standard risk management methodology, Dinant conducted Risk Assessments (second round) for all facilities and functions by the end of 2015. These Risk Assessments analyzed the full range of issues and challenges each site faces and developed effective action plans to address each of these. This risk</p>	<p>Since 2014, Dinant has taken a number of important actions to ensure that its security practices encompass respect for the rights of impacted individuals and communities and comport with both the letter and the spirit of the Voluntary Principles and compliance with IFC's PS 4. Such steps include:</p> <p>Becoming the first company in Honduras's agro-industry to implement the Voluntary Principles for Security and Human Rights (VPSHR) in its security practices throughout all operations;</p> <p>Continuously updating risk assessments that encompass potential risks to employees, physical assets, and impacted communities, as well as potential responses by which to mitigate those risks. IFC's Specialist briefed on the latest risk assessment update at each facility in April 2017;</p> <p>Disarmed security guards to mitigate possible excessive use of force and</p>

			assessment process was expanded in 2015 to include the Sales and Distribution Division, which faces significantly different threats than the Agricultural Division. (Dinant's risk assessment process includes mitigation actions for a range of environmental, social and ecological issues). Dinant shared these updated Risk Assessments with community input with Foley Hoag.	reduce tensions with local community members.
		<p>The Security Consultant visited Dinant three times in 2012, three times in 2013, and most recently in February 2014.</p> <p>Full implementation expected by end of December 2014.</p>	Dinant's Ethics Standards, Security Policy, and Human Rights Policy remain core commitments by the Company. These documents are posted on Dinant's website and displayed prominently at all of their facilities, with the expectation that all staff are trained and understand the implications.	Continue to retain a highly capable External Security Advisor to create a training regimen for Dinant employees and private sector contractors regarding respect for human rights and the use of force. Dinant's Security Consultant is still actively engaged with the company and undertaking routine visits to support Dinant on their Security Management Plan and emerging issues moving forward, was in country April 2017.
<ul style="list-style-type: none"> Develop and implement a comprehensive vetting process for security personnel (in-house and third party). 		Improved process adopted with further enhancements underway, to be implemented by December 2014.	Dinant has hired a new security guard company, SEHOCAN, an affiliate of the international security company Golan Group. SEHOCAN has adopted the VPSHR and trained the newly hired guard force in the expectations of the VPSHR. This re-enforcement training	<p>Training is continuous and carried out by the Social Team to all employees and contractors of Dinant, staff and security.</p> <p>As part of Dinant's selection process, prior to hiring a new employee, whether that person is being selected for operation lines,</p>

			<p>includes Dinant's Rules for the Use of Force, threat identification and appropriate responses, use of less lethal equipment such as the baton and incident management. This training is continuous and ongoing, with additional topics to be added in 2016.</p>	<p>administration or security, certain documents are required. These include: full identification papers, criminal background certifications (people will go to the Police and the Police must issue a certificate as to whether that person has a previous criminal record or not).</p> <p>The Human Resources Department has access by subscription to a data base through which it can also do a background check. Security Management also provide their input during the selection process and once the person has completed this process, including selection tests (personality, etc.), they may be asked in some instances by the company to take a lie detector test (the potential employee can decline and the company can decide whether to suspend the hiring process). Third party security providers are required to follow the same vetting process.</p> <p>Any new security providers must accept in full in a signed contract that they will comply with Dinant's Human Rights program. All current Security has done so.</p>
<ul style="list-style-type: none"> Develop and implement a training program for in-house and third party security and management. 		<p>Managers training completed February 2014.</p> <p>In-house and third-party security contractors training underway to be completed by June 2014.</p> <p>Use of Force training by the International Committee of the Red Cross (ICRC) by May</p>	<p>Security contractors are required to accept and adopt Dinant's Security Policy, Code of Ethics and Human Rights standards. Security guards are forbidden to act outside Dinant property, and must only respond defensively using clear protocols to minimize the escalation of force. Program of continuous training and re-enforcement has been adopted.</p> <p>To support the efforts of the Honduran Government, Dinant</p>	<p>Ensuring that the training regimen became self-sustaining through the adoption of an effective "train the trainer" program. The annual training program was reviewed with the IFC specialist and reported in the Annual Monitoring Report of May 2107.</p>

<ul style="list-style-type: none"> • Enter into any Memorandums of Understanding (MoUs) with military and police regarding any support to Dinant, outlining the roles and responsibilities of each party. 		<p>2014. By September 2014.</p>	<p>continued the engagement with the Honduran public security forces in order to share Dinant’s policies, standards and commitments with regard to security and human rights and social responsibility. Dinant emphasizes respect for human rights and the rule of law and order in the Company’s interactions with the police and military. Additionally, Dinant continues to meet with the Honduran Human Rights Commission to keep them informed of developments, solicit their insight and to support the Commission’s efforts.</p> <p>The company now conducts human rights risk assessments for any request of assistance from the government. The company shared with Foley Hoag some of these risk assessments.</p> <p>Dinant has informed Foley Hoag that it does not provide financial assistance to the military and police, and does not provide weapons or ammunition. Foley Hoag met with the Minister of Defense who, unprompted, noted that Dinant does not provide this type of assistance to the military, and, in his view, it should not.</p>	<p>Dinant has sought an MOU with the government for a few years but has been unsuccessful. Dinant has, nevertheless, identified for the military and police Dinant’s expectations regarding the proportionate use of force and urged them to adopt security practices consistent with the Voluntary Principles.</p>
<p>*Independent Assessment and Verification of Security Protocols:</p> <p>Dinant will:</p> <ul style="list-style-type: none"> • Engage a third party to verify their Security Management 	<p>Dinant will engage a reputable third party with experience in the VPSHR and PS4.</p> <p>IFC will monitor</p>	<p>May–December 2014.</p>	<p>Since November 2014 and continuing through 2015, Dinant’s implementation of the VPSHR has been monitored by the experienced US law firm of Foley Hoag, LLP. While the team has been consistently complimentary of Dinant’s VPSHR implementation program, they have suggested</p>	<p>As part of this commitment to the VPSHR and PS4, Dinant has conducted internal inquiries into all previous security incidents of which it is aware and that involved Dinant employees or occurred on Dinant property.</p>

<p>System and develop security protocols, including an internal investigation protocol to be applied in any future incidents involving Dinant's security forces.</p>	<p>and supervise.</p>		<p>some enhancements to Dinant that the Company has implemented.</p> <p>Foley Hoag will be completing a Supervision mission to Dinant in the next quarter of 2016 (May-June) to assess if their recommendations have been adopted by the company.</p>	<p>Foley Hoag completed a Supervision Visit to the company and local communities in July 2016 and found Dinant to be materially compliant with the VPSHR. The company is also materially compliant with the security approach called for in PS4.</p> <p>IFC has suggested to Dinant that its policy and manual for investigating security incidents are broadly compliant with international good practice, in the spirit of their Environmental and Social Management System and continual improvements to process. However, the quality of the investigations and reports could be strengthened by following the guidance more systematically.</p>
<p>Compliance Investigation of Allegations of Past Security Forces Incidents:</p> <p>In accordance with IFC's 2006 PS4 requirement that, "the client will investigate any credible allegations of unlawful or abusive acts of security personnel, take action (or urge appropriate parties to take action) to prevent a recurrence, and report unlawful and abusive acts to public authorities when appropriate,"</p> <p>Dinant will undertake the</p>	<p>Dinant will engage a reputable third party and develop a terms of reference, both acceptable to IFC.</p> <p>IFC will monitor and supervise.</p>	<p>September 2014–March 2015.</p>	<p>Progress on a third party inquiry into past security incidents has been slow because -- given the likely inadequacies of a third party private investigation in such circumstances -- Foley Hoag was asked to focus its efforts for many months on engaging with the Government of Honduras to encourage it to accept international assistance with its prosecutions in the Bajo Aguan, and also was asked to take precautions to ensure that the private investigation did not interfere with the government's ongoing investigation. Despite early positive signals from the government, that effort has not succeeded to date.</p>	<p>Work on the third party inquiry had been delayed due to several factors including: the practical difficulties in identifying sources of information given the length of time that has passed since the events; the 100% turnover in Dinant's security personnel; not interfering or being perceived to interfere with the Government's own ongoing investigation into past crimes in the Bajo Aguan (embodied in the specialized investigative work of Unidad de Muertes Violentas del Bajo Aguan (UMVIBA); and, the complications associated with narco-trafficking links to past crimes, which make it challenging for witnesses to come forward. The third party inquiry is being conducted by a qualified third party under the supervision and direction of Foley</p>

<p>following approach:</p> <ul style="list-style-type: none"> • As per PS4, Dinant will engage a third party to conduct an investigation of credible allegations of past incidents involving its security forces to identify any non-compliance. • Where any non-compliance is found, Dinant will take corrective actions, which may include compensation and/or disciplinary actions as appropriate, as well as measures to prevent recurrence. • Disclose a summary of the process, key findings and corrective actions. • Report any information related to unlawful or abusive acts to the appropriate authorities in charge of criminal investigations. 			<p>Foley Hoag has since taken several steps to both evaluate Dinant's efforts to date to investigate past security incidents and enable a path forward. Regarding Dinant's efforts to date, Foley Hoag has reviewed and drafted an assessment of the investigations that Dinant conducted of certain of the security incidents and the extent to which that investigation meets best practice.</p> <p>Additionally, Foley Hoag has taken steps to enable a credible third party private investigation of the incidents. Foley Hoag has noted that the findings and impact of such an investigation are likely to be limited, due to time elapsed, the fact that most of the contracted guards are not working for Dinant and may be challenging to find, and the fact that other, local witnesses may be afraid to provide information.</p> <p>Foley Hoag has devised a Terms of Reference ("TOR") for a third party investigator, interviewed such investigators, and identified a potential candidate to lead the investigation</p> <p>Foley Hoag has also conducted a thorough review of publicly available information to identify the incidents that would fall in the scope of such an investigation.</p>	<p>Hoag, and funded by the IFC via an escrow account held by Foley Hoag. It is expected that Foley Hoag will report to IFC on the key findings and conclusions of the third party.</p> <p>In reviewing its own initial investigative efforts done in years past, Dinant realized that the results did not fully meet current good practice. The third party consultant overseen by Foley Hoag reviewed Dinant's protocol and approach to conducting internal investigations of security incidents. This review led to a few additional recommendations for Dinant's consideration regarding further changes in procedures and their implementation to meet international good practice.</p>
<ul style="list-style-type: none"> • Dinant will fully cooperate with the Government of 		<p>Ongoing.</p>	<p>The Attorney General continues to move slowly in the criminal investigation process. A corruption</p>	<p>In its effort to be thorough, Dinant has reached out to stakeholders, including its most consistent critics,</p>

<p>Honduras special investigative unit for the Aguán Valley and actively monitor the status of investigations and press for their proper resolution.</p> <p>This Security Action Plan will be shared and discussed with local communities as part of the community engagement process and may be revised as needed based on feedback from communities.</p>			<p>at the IHSS has diverted the attention of the Attorney General's office over the past several months, to the detriment of the Aguan criminal investigation process. The company has committed to cooperate fully as needed with the GoH investigation.</p> <p>Dinant feels that disarming the guard force was a factor that has contributed to the reduction of violent confrontations in the Aguan as a whole, and in particular during 2015 not a single death or serious injury occurred that was connected to Dinant, its property, employees or local communities. Dinant feels that disarming has reduced the propensity for those illegally trespassing on their property to carry firearms. The strongest proponents of Dinant's No Firearms Policy have been the guards themselves and their families. The results of this initiative have been independently verified on the ground by the Foley-Hoag on behalf of the IFC.</p> <p>The involvement of the Security Management and the sharing of the Security protocols with communities will be assessed during a coming supervision visit. The Grievance Mechanism (below) is designed to be used by the community to register a variety of complaints, including any issues that arise about the guard force, and there are ways to leave these in anonymous collection points.</p>	<p>asking them to provide any information they may have about alleged past incidents. While to date, no one has responded, Dinant notes that its door is open to any person or organization to work together to identify and resolve open cases. Dinant has publicly called for and strongly supports a transparent, thorough, and credible investigation by the Honduran Government of past violence, especially in the Bajo Aguán region, which has claimed many victims, including some of Dinant's employees.</p> <p>In the one case, Tumbador Plantation where Dinant employees were implicated of excessive violence or criminal behavior Dinant cooperated fully with the Honduran police as requested. There was a court case, and Dinant guards were acquitted on a provisional basis of the charges, due to a lack of evidence. The other party has up to five years to provide further evidence in support of their case.</p> <p>CBI and Foley Hoag reviewed and made recommendations to Dinant's Grievance Mechanism which is in use by all communities located within Dinant's operations and areas of influence. Community Liaison Officers receive and respond to grievances and requests in a systematic way, tracking and analyzing them, as well as reporting to IFC in their AMR.</p>
<p>B. Community Engagement Action</p>	<p>Community consultations</p>	<p>Ongoing from January to December 2014.</p>	<p>CBI has continued to engage both remotely as well as while in-country</p>	<p>CBI completed 28 trips to Honduras since July 2014, the last one being</p>

<p>Plan</p> <p>Dinant has committed to follow Performance Standard 1 with regards to their approach to community engagement, as follows:</p> <ul style="list-style-type: none"> • In accordance with PS1, develop and implement a Community Engagement Plan in all Dinant's identified communities in the four regions where Dinant has operations. • Communities will be given prior notice of timing of consultation meetings and receive relevant information in a culturally appropriate manner prior to consultation. • Undertake "conflict mapping" of the Aguán Valley communities, including mapping of stakeholder groups and sources of conflict, to help inform the consultation 	<p>will be facilitated by reputable third party consultant with the participation of Dinant and IFC representative.</p> <p>IFC will also engage its own consultants with experience in conflict mapping and mediation skills to support the community engagement process, undertake conflict mapping, and support Dinant consultants in developing appropriate grievance mechanisms for affected communities in the Aguán Valley.</p> <p>IFC will supervise and monitor.</p>	<p>Dinant will continue with appropriate level of community engagement such as holding community forums on a regular basis, for the life of the loan.</p> <p><i>(Approximately a quarter of the total number of communities surveyed are located in the Aguán Valley and will be given priority in the roll out of the community engagement process.)</i></p> <p>By July 2014.</p> <p>Dinant and consultants have completed 2,500 surveys in 44 communities affected by Dinant operations in four regions (i.e., Lean, Aguán, S. Pedro Sula, and Comayagua). Eighteen communities were surveyed in the Aguán Valley. There were seven Focus Groups held with members of</p>	<p>with stakeholders on the Road Map. Since October 2015, CBI has been in country an additional 3 visits, most recently March 28th to April 1st, 2016.</p> <p>CBI has sought to maintain momentum and suggest patience to NGOs/CSOs by remaining in close contact with various key stakeholders over the past 6 months including local communities, campesino organizations (Plataforma), Dinant, GoH, the donor community, local and international NGOs (Oxfam, Trocaire, Dakonia, Human Rights Watch, etc.). On the whole CSO's have demonstrated a strong openness to being involved in specific bilateral meetings on land and crime investigation/inquiry approach (i.e. development of ToRs). No meetings regarding specific issues have taken place, as all parties were waiting to see GoH support for the Road Map, in order to continue moving ahead, which is just solidifying this month. CBI and WBG facilitated a meeting between GoH and NGOs' as a meet and greet and at that meeting the GoH representative shared the GoHs' Draft Concept Note with the NGOs for their comment.</p> <p>Training given to the GoH and officials in late March by CBI/Harvard trainers will be also given to NGOs/CSOs, etc. in the coming months to prepare for the implementation and consensus</p>	<p>NGO/CSO training workshop in August 2016.</p> <p>There has been intermittent contact with various stakeholders, NGOs and GoH actors over the past year, including members of the G16 and other bi-laterals such as the US, Canadian, German, French and Spanish missions in country. In addition, IFC and the WB have been working together on how to further support the Road Map process.</p> <p>At this time, the Road Map process has stalled due to a number of factors outside the control and influence of CBI, IFC and Dinant. Further progress appears doubtful absent stronger uptake and action by the Government. One possible opportunity to regain momentum may arise when and if the GoH reaches some accommodation with the cooperatives who received the 4000 ha's. of land from the GoH and are seeking to renegotiate the terms of their mortgage loans which the Government has indicated a willingness to consider. In addition, there is a general election in November 2017.</p> <p>CBI completed a training on conflict mediation and dispute resolution in preparation for discussions around the Road Map, with CSOs and NGOs in Tocoa in August 2016, which was their last visit to Honduras. The Social Team are fully integrated into the Dinant risk assessment process undertaken by the company</p>
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<p>process and identify risks, including any related to indigenous communities.</p> <ul style="list-style-type: none"> • Complete socio-economic baseline survey of affected communities to identify current or potential negative environmental and social impacts resulting from Dinant's agricultural and industrial operations. 		<p>the 18 Aguán Valley communities, three of these took place in areas which had a significant proportion of their population identifying as indigenous peoples (i.e., Limon, Moradel, and Silin) as of end of March 2014.</p>	<p>building of the ongoing Road Map process.</p> <p>CBI carried out capacity building and training in conflict mediation to the Social Team (from all operations) of Dinant in January, and had been working with the team for a long time leading up to that training. The Dinant team has a new Social Manager on Board as of early January, as well as a new CSR Manager. These new team members have been seamlessly integrated into the Dinant E&S team and several of the liaison personnel have also been trained by the international CSR firm Monkey Forest and more training is scheduled for 2016.</p> <p>CBI accompanied Dinant, as an observer, to the first meeting with the community of Panama in February 2016, when dialogue was opened with the Panama Community for the first time; and Dinant was subsequently invited by consensus of the Panama community to host the 2nd community assembly in late March.</p> <p>Risk Assessments were undertaken for E&S issues over the past year by Dinant. In addition, the baseline Socio-economic studies completed by SNV have also been presented to communities during the roll out of the company's community engagement process and GM.</p>	<p>at all sites. They work closely with the environmental and security teams to address any issues of concern.</p> <p>The Social Team has been trained to train the Security personal by Dinant's international consultant on the VPs and carry our regular training on a rotational basis throughout the company's workforce.</p> <p>Risk assessments are presented by the Dinant team to local communities for discussion as part of the community engagement process.</p>
<ul style="list-style-type: none"> • Disclose Dinant's Social Baseline Report findings to communities 		<p>Draft Report to IFC May 2014.</p>	<p>The results of the Social Base Line were presented by social team in the Aguan Valley, these had been prepared by the consultants (SNV)</p>	<p>The company now has eight members in its Social Team including a Senior Manager for the Social team, a CSR Manager and 6</p>

<p>during the consultation process.</p>			<p>for all the Dinant Facility locations encompassing a wide area.</p> <p>In the Aguan, Dinant is working extensively with 5 communities informing them about their community engagement program, the GM and the VP on Security and Human Rights, which has been rolled out previously at the other Dinant facility sites Comayagua and Lean.</p> <p>In February, Dinant began their community engagement program in Panama in Aguan, with the roll out of the general engagement program and the GM. Panama is one of the more fragmented communities in the Aguan Valley.</p> <p>A second meeting was held in mid-March to inform the community about the VP on Security and Human Rights.</p> <p>At each of their sites Dinant have been having regular meetings with communities and fluid communication is maintained with their social team members and community representatives.</p> <p>Dinant has recruited a second social team member for the Aguan area to enable it to expand the program coverage and build further its relationships with communities. They hope to have this person fully active by May 2016.</p> <p>The entire Social Team participated in the first community meeting as observers to gain experience on</p>	<p>Community Liaison Officers, 2 of which are focused on the Aguan Valley.</p> <p>The company has continued to roll out their Community Engagement/Grievance Mechanism in the Aguan Valley, to communities that are further away from the plant but near plantations distributed throughout the valley. The communities are aware of the Grievance Mechanism and how to register a complaint as well as a request. There are 21 communities and two community liaison officers (called Social Workers). Most of the complaints are issues around water, dust, and truck traffic. The social team works closely with the environment and security teams to resolve the issues in a timely fashion. Many of the requests from communities are concerning improvements to infrastructure such as roads or water, and also improvements around health or education facilities. The company tries to help, but also recognizes that it cannot fulfill many responsibilities in the domain of the public sector so when appropriate it tries to play a facilitation role to pass concerns on to Municipal Governments. The company is demonstrating good practice in managing and addressing community issues, both complaints as well as working with communities to try and address some of their requests for support. As their Community Engagement Strategy matures, they will increase their community investment program. IFC has suggested the company focuses</p>
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			handling meetings with communities where there maybe conflict.	on some sort of economic development or livelihood creation scheme to help communities supplement and improve their incomes.
<ul style="list-style-type: none"> • Establish a corporate-level grievance mechanism (GM) for the handling of community complaints. • Draft GM to be reviewed by IFC and shared and discussed with communities as part of community engagement process, and revised as needed based on community feedback. • GM will cover security-related grievances. 		In progress, with consultations to begin in May 2014.	<p>The GM is already being used by communities for their grievances or claims around issues, at every Dinant site. Dinant provides no less than six different ways to bring suggestions and grievances to the attention of the Company for resolution. Confidentiality is guaranteed in sensitive cases such as allegations of inappropriate or abusive behavior by any employee. The Gregorio Chavez peasant movement residing in the village of Panama in the Aguan, has not yet made use of the GM through the company. The Campesino movement have used other ways to raise grievances through the international NGOs working in the area.</p>	<p>The GM is being successfully used and has been rolled out in over 20 plus communities in the Aguan Valley alone. The company provided analysis of their GM in their AMR of June 2017. In summary, most of the interactions with communities are now in the form of requests for support to improve infrastructure, only a few are actual complaints about issues such as traffic, dust, smells and other manageable issues.</p> <p>The company has had some initial engagement with the Panama community but not with the Guadalupe Carney community located near the Tumbador plantation as of yet. This is because the Movimiento Campesino Del Aguan (MCA) still claims ownership over 700ha of the Tumbador Plantation. Dinant has provided evidence of ownership to Consejo Nacional Agrario (CNA) and they ruled in favour of Dinant and made a recommendation to INA. However, MCA does not accept this recommendation.</p>
<ul style="list-style-type: none"> • . Complete and implement a Community Investment Strategy. 		September to December 2014 in consultation with local communities.	<p>Pending approval by Dinant's CEO, the CSR policy will be socialized internally throughout Dinant and then further with communities proposed for May 2016</p> <p>Simultaneously the Social Team will work with individual communities to develop each communities</p>	<p>The CSR Manager and Social Manager submit a Plan to Dinant senior management on an annual basis and receive funding for various initiatives.</p> <p>The next step is for the company to begin to work on some socio-economic and livelihood generation</p>

			Community Action Plan, which Dinant will support with an annual budget as agreed by Dinant for the CSR and Social Programs.	interventions with communities, identifying priorities with communities and working together with them to address these jointly, and potentially with the municipalities in the area.
C. Progress on Corrective Actions from existing Dinant Environmental and Social Action Plan (ESAP)	Dinant to implement with consultant support. IFC to supervise and monitor.	Ongoing.	Supervision visit to Dinant is taking place April 18 – 22, 2016 by E&S Team. Environmental Specialist will review and verify status of emissions and WWTP to verify the latest air emission measurements and dispersion model results.	Final Supervision visit by IFC Specialist took place April 3-7 2017, and a final Annual Monitoring Review from the company was reviewed July 2017.
Certification of Environmental and Social Management System (ISO 14000/18000).		In progress, certification expected by end of December 2014.	Follow up audit on ISO 14001 and OHSAS 18001 by ICONTEC. This audit was conducted in October 2015, and will be valid for one more year until recertification needed. Completed 100%	Dinant has a very well developed and functioning Management System now in place, with corresponding procedures and SOPs. This past year stakeholder engagement and grievance mechanisms procedures, as well as a land use and acquisition protocol have been added. In addition, the company has certifications for ISO 14001, which is an Environmental Management System and OHSAS 18001 which is an Occupational Health and Safety Management System for all sites (recognized by ICONTEC international and IQNet). During the last week of October 2016 DINANT completed ISO 14001 and OHSAS 18001 audits for the period and obtained very good results, maintaining the certification for three consecutive years since 2014. The improvements regarding Environment, Safety & Occupational Health is evident in all DINANT facilities. Since DINANT initially secured the certifications they have not received any major non-

				compliance. Completed 100%
HACCP from SQF (Level II): Certification for Food Safety to enable imports to the US.		Completed.	December 2015, a new HACCP certification completed of Fat & Oil processing plant located in Aguan Valley. Completed 100%	Completed 100%
Complete and implement Pesticide Management Plan.		Completed.	Completed 100%	Completed 100%
Labor Audit completed by COVERCO in Aug. 2012, implementation of corrective actions ongoing.		In progress, to be completed by December 2014.	All topics related to safety in COVERCO audit were covered under OHSAS 18001 system certification above. A CAP was prepared by the Human Resource Department and is being executed.	Completed 100%
Audit of all palm oil production and processing operations and preparation of a work plan and schedule for meeting international standards for sustainable palm oil production (including the RSPO Principles and Criteria, and other standards as available) and achieving independent certification.		In progress, to be completed by December 2015.	Dinant is working on CAP for the RSPO pre-audit completed in August 2015. Integrating the Environmental, safety, occupational health and social topics into our Integrated Management System (IMS) with ISO14001 and OHSAS 18001. Also Dinant made the decision to start a new process to obtain two more certifications of palm oil mill, palm oil plantations in Lean and Aguan; ISCC (International Sustainability & Carbon Certification) and Rainforest Alliance.	Dinant has completed the corrective actions identified by the RSPO Pre-Audit. Dinant decided to proceed with certifications of their mills and plantations by the ISCC (International Sustainability and Carbon Certification) and is also considering other certifications. Dinant also remains hopeful that RSPO certification will eventually be secured, given that the company believes they are fully aligned with RSPOs principles and criteria.
Complete work on air emissions and replacement of boilers.		In progress, to be completed by September 2014.	Dinant is in compliance with the national Honduran (air emission) regulations and World Bank Guidelines (to be confirmed during supervision trip). The dispersion model results for all boilers are now below 50 mg/Nm3.	PM10 Air dispersion modelling completed for Sahara II, Dixie - Snacks, Abumar – Soaps, Lean and Aguan Palm Oil are now acceptable. Dinant used ISC3 and applied conservative assumptions for the input data. Full explanation of

			Completed 90%	assumptions used in the revised version of the reports.
Complete occupational health and safety assessment (including work on life and fire safety) and implement any necessary corrective actions.		In progress, completion expected by July 2014.	All Dinant facilities are in compliance with the Honduran regulations for fire and safety. For the Aguan complex Dinant made important investment to build a fire hydrant loop which will be completed by June 2016.	Completed 100% Completed 100%
Complete Waste Water Treatment Plants (WWTP) at all operations.		In progress, rolling out through all plants, to be completed by April 2015.	Dinant built a Waste Water Treatment Plant for four facilities located in Comayagua, San Pedro Sula and Choloma. The two sites db (Dixie – snack processing, SPS, and Abumar - soap processing, Comayagua) are completed but still under stabilization process with authorization of the national, SERNA (Energy, Natural Resources, Environment and Mine Agency) and local authority DIMA (Environmental Local Agency), San Pedro Sula and Comayagua authority. Expected to finish the stabilization process by December 2016.	Abumar Soap Plant: COD, BOD and Oil&Grease are above IFC and Honduran thresholds. (upstream/downstream concentrations, are in total compliance within both limits). Improvements are planned (doubling the size of WWTP) and will be effective by 2018. Dinant has presented the Environmental Compliance Report - ICMA (Informe de Cumplimiento de Medidas Ambientales) to the Authorities and have until Dec. 2017 to report status to the GoH in the form of their next ICMA. They expect to be in compliance at that time. Alimentos Dixie: COD, BOD and Oil&Grease still above IFC and Honduran thresholds. Stabilization process is still ongoing, but now they are planning to add other treatment sections to the process to improve it. Waste water discharge is still high. However, the (upstream/downstream concentrations are in total compliance within both limits, Dinant has presented the Environmental Compliance Report - ICMA (Informe de Cumplimiento de Medidas Ambientales) to the Authorities and

				have until Dec. 2017 to report status to the GoH in the form of their next ICMA. They expect to be in compliance at that time.
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