

REPORT OF INDEPENDENT AUDIT OF THE AMAZON SOY MORATORIUM



August 2022





1.

SUMMARY

Every year soybean traders, who are members of the Soy Working Group (*Grupo de Trabalho da Soja* - referred to in this document for short as GTS), undergo third party audits to verify if their purchases and financing meet the Amazon Soy Moratorium criteria. The audits were always conducted in person until 2019, however, due to the COVID-19 pandemic, they started to be carried out remotely in 2020 and in this cycle of 2021.

Since 2016, an assessment committee of the Soy Working Group (GTS), made up of representatives of companies and civil society, has analysed the reports of these audits to understand and assess the performance of the companies in relation to the Soy Moratorium agreement. Points for improvement in relation to the audit process are identified and reported. Following the recommendation of the last cycle, the auditors' reports were pre-assessed by the assessment committee during the audit and shadow audits were conducted with a view to improving the process and aligning the auditors.

According to the auditors' reports, the 20 companies that were audited complied with all the criteria of the Soy Moratorium. The Committee, however, later assessed that it was not possible to define full compliance with the agreement in the case of 13 companies.

In this cycle, the auditors pointed out the strengths of the companies - a new field in the Audit Report - and 54 opportunities for improvement for 19 companies. 11 non-compliances (NC) in regard to the management system were identified for six companies, which should now draw up action plans for verification of the actions in the next audit. In the committee's assessment, some opportunities for improvement should have been pointed out as non-compliances, which became more evident after subsequent clarification requests made by the companies. No disagreements arose between auditors and companies.

The assessment committee considered 95% of the traders' Management Systems and Audit Reports as "Good" or "Fair," with only 1 trader with a Management System rated as "Poor" and only 1 Audit Report rated as "Excellent."

It is worth pointing out that in this cycle, contrary to the prior approvals of the GTS on this topic and prior to the audit cycle, the public summaries will not be released due to the opinions of the evaluation committee, which in 13 reports informs that the audit result is inconclusive, as previously mentioned.

1.1 CRITICAL POINTS AND OPPORTUNITIES FOR IMPROVEMENT IN THE SOY MORATORIUM

Relevant flaws in the audit procedure and the record of the report were found and are described below. These findings increase the opportunities for improvement for the **Soy Moratorium** with regard to its credibility.

- It was not recorded, in five of the 20 reports, if the auditors oversaw the **removal of the procurement list from the system**. This procedure is now mandatory and, as such, makes it impossible for the Committee to fully review compliance with this procedure.
- In five out of 20 reports, the auditors did not record if the verified procurement list includes **soybean receipts** related to contracts from previous harvests, which makes it impossible for the Committee to fully analyse compliance with this procedure.
- The records of 36 **purchases with caveats** in nine reports show the absence of compulsory information and/or evidence, such as: contract and transport statements, invoice samples, social-environmental analyses, distance between the farm blocked by the Moratorium and the farm of origin of the soybean, the Rural Environmental Registry (CAR), State Registration, and others. Some of the evidence was illegible. This information is vital for the auditor to assess the compliance of purchases with caveats.

- The lack of records makes it impossible for the committee to understand how the auditor reached the conclusion of procurement compliance and if it is in agreement with the auditor's conclusion.
- Twelve of the companies had **incomplete or incorrect contract clauses** in regard to the Soy Moratorium requirements, objective evidence of some of the companies' non-compliance with the management system and evidence not classified as such by the auditor.

These results will be detailed throughout this report but it is worth noting that the committee's assessment was conducted solely on the basis of the records of the audit report and occasional clarifications and evidence requested from the traders on behalf of purchases with caveats, without the involvement of the auditors.

1.2 IMPROVEMENTS FOR THE 2022 CYCLE

Suggesting improvements for the next cycles of the auditing cycle are part of the assessment process. Chapter 3 of this report includes a detailed description of proposals for the verification of the Soy Moratorium, which will be submitted to the GTS for approval, as well as improvements for the audit cycle, for the training of auditors and for the Terms of Reference (Audit Protocol, Audit Report and other documents). The main points have been summarised below:

General recommendations for audit firms:

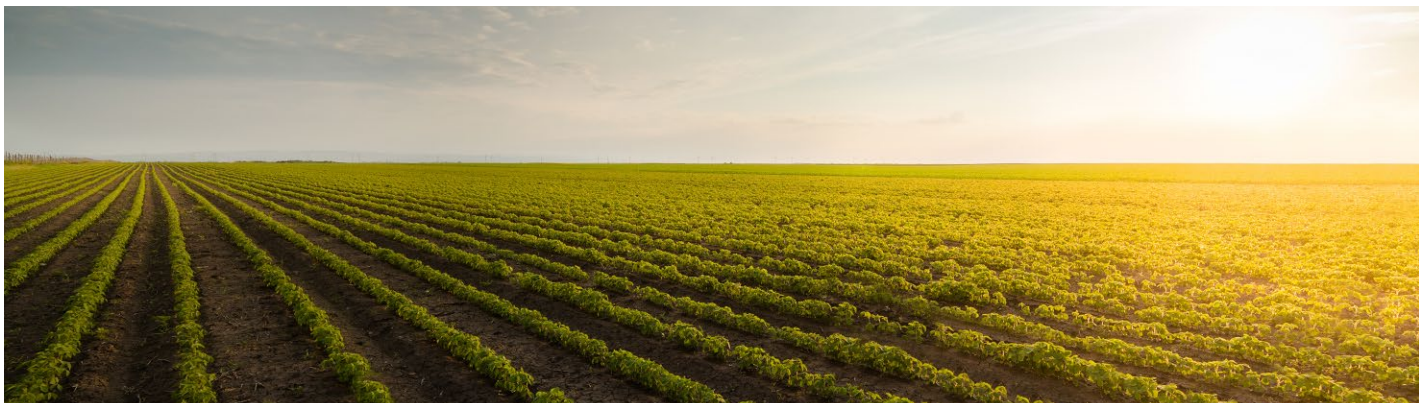
- Allocate sufficient audit time to ensure full verification of the Audit Protocol.
- Invest more time of the auditors' quality team to review the auditors' reports to ensure the quality of the end product.

General recommendations for traders:

- Put in place actions to address noncompliances and improvement opportunities found by auditors and the recommendations of the assessment committee.
- Review the final audit report before submitting it to GTS to ensure the accuracy, quality, completeness and transparency of the results of the Annual Audit of the Soy Moratorium.

General recommendations for GTS:

- Give transparency to the results of audits by widely disseminating the Public Summaries of the reports of the audited companies.
- Define if some verification parameters are mandatory or recommended (e.g. should the analysis of the distance of 200 km be used as a restriction for the purchase? How should the company demonstrate actions to avoid triangulation? Should purchases with above-average productivity be considered irregular? Mandatory condition of CAR by suppliers).
- The committee must be more specific on report registration, format, mandatory information and terms, etc.
- Establish a boilerplate clause for the Soy Moratorium that can be used in all the traders' contracts.
- Maintain the scoring for the management of intermediate parties in the company's management system by agreeing in advance the requirements and scoring levels.
- Maintain the in-person training with auditors and hold an in-person training course with the representatives of the traders.



2.

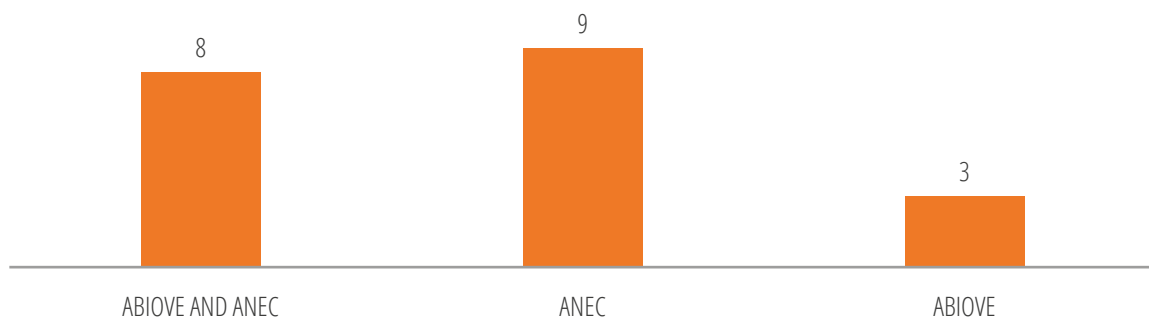
2021 AUDITS

The process of the 2021 audit cycle started with the approval of the Terms of Reference (Audit Protocol, Report and other documents) in the GTS. This was followed by a webinar with the traders and the annual training of the auditors, which was held face-to-face on the 30th of September. The eight-hour workshop was attended by 15 people, including certification companies and representatives of third sector institutions that make up the Soy Moratorium Assessment Committee. The reaction assessment received one “Good” score and the others were “Excellent.” Comments were also made about the face-to-face format and the successful transfer of knowledge. The face-to-face training was essential for the alignment and interaction between the participants and the speakers.

The report consolidating the main comments of the workshop are available on the **Soy on Track Platform**.

The audits took place on the 20 signatory companies of the Soy Moratorium between the months of October and November and referred to purchases made in the 2020/21 harvest. The following graph shows the share of participation of the companies related to the association to which they belong. The reports were received from: ADM do Brasil, Agrex, Agribrasil, Amaggi, Bunge, Cargill, CHS, CJ Internacional, CJ Selecta, COFCO, Cutrale, ECTP, Fiagril, Gavilon, Imcopa, LDC, Nova Agri, Olam, Sodru and Viterra. Control Union conducted the most audits (15) and FoodChain ID Certification conducted the five.

Participation of companies and association



With the intention of improving the process, and to align the auditors, three audits were monitored by Imaflora as a shadow audit: Cutrale, Cargill and Fiagril, with three different auditors from the two audit firms.

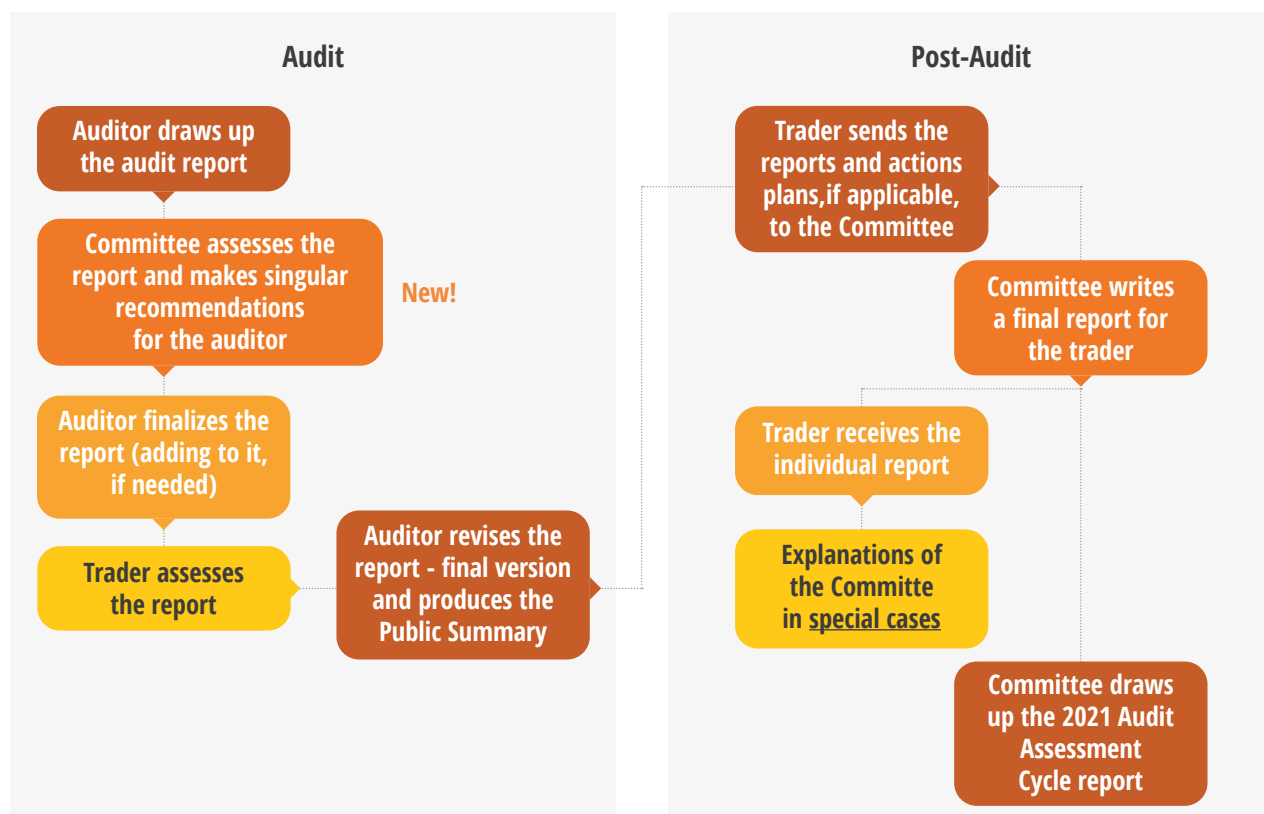
The report that consolidates the shadow audit results is available on the **Soy on Track Platform**.

In order to pinpoint potential flaws in the conduct and registration of the audits, a **pre-assessment of the reports** was also carried out by the Assessment Committee during the audit period. A brief report was provided on critical points that would need further clarification or inclusion of evidence in the report. This process was helpful to auditors and traders striving to complete the final registration.

The assessment of the reports by the GTS Assessment Committee was also carried out in online meetings, which involved scheduling and organisation challenges for the work group so the meeting could take place in the best way possible.

The following is a brief summary of the audit process and the procedures that take place after the audit.

Figure 1 – Process flow of the 2021 audit cycle



2.1 NONCOMPLIANCE WITH THE SOY MORATORIUM

No audit reports identified noncompliance with the Soy Moratorium, i.e. noncompliant purchases.

After the Committee’s assessment, it was concluded that it was not possible to define full compliance with the agreement in the case of 13 companies since not all **procedures to ensure a full assessment of compliance with the Soy Moratorium** were carried out, although such was requested in the term of reference and the report template. The main gaps found were:

- **Verification of receipts:** analysis of contracts signed in the period and receipts for the period, including contracts signed in previous years.

- **Extraction of the procurement list:** verification of the completeness of the procurement list.
- **Types of contracts included in the assessment:** pre-financing, barter, over-the-counter, etc.

Furthermore, after the assessment of the audit reports by the Committee, **clarifications and additional evidence** were requested by email from the traders for **36 purchases with caveats**, referring to the report of nine companies since the records of purchases with caveats and the evidence could not be confirmed. The main evidence missing was:

- Record of the socio-environmental analysis carried out in the contracting process.

- Record of geomonitoring analysis with distance between the farm where the soy was sourced and the farm listed in the moratorium.
- Record of the yield analysis carried out during the contracting process and receipt to ensure that the the soy is of compliant origin.
- Lack of evidence, such as: copy of the contract with the date it was signed and soybean farm of origin, full transport statement to check if the receipt is in accordance with the contract and sample of the invoices referring to these contracts, to confirm that the receipt was actually from the contracted farm.

Why the work of the Assessment Committee is important

- **Technical support** for the proposal of verification and audit processes
- **Consent** for the audit process of the Soy Moratorium
- **Credibility** for stakeholders: involvement of the private sector and civil society

Preparation	Audit	Results
<p>1. Establish the Audit Program</p> <p>2. Establish the Term of Reference for the audits (Audit Protocol, Audit Report Template and other documents)</p> <ul style="list-style-type: none"> • Ensure an advisory process • Adopt the best assessment practices in line with internationally-recognised protocols <p>3. Training of auditors and development of traders</p>	<p>1. Track the auditing process with the traders</p> <ul style="list-style-type: none"> • Conduct shadow audits, when applicable • Carry out a pre-assessment of audit reports • Clear up any doubts that may arise in regard to the process • Ensure the confidentiality of traders' supplier data and information, in accordance with the GDPL 	<p>1. Assess all final audit reports</p> <ul style="list-style-type: none"> • Request explanations from traders • Assess the quality of the management system of the audited company • Assess the quality of the audit reports • Issue a public report about the outcome of the audit • Draw up individual assessment reports for the audits of the traders • Propose to the GTS to apply sanctions, such as the need to re-audit, warnings and possible suspensions depending on the outcome of the audit <p>2. Draw up the Annual Assessment Report of the Audit Cycle</p> <ul style="list-style-type: none"> • Propose improvements for the next cycle • Make the audit results more transparent

Lastly, Individual Assessment Reports were issued to the companies to confirm:

- Audit result - inconclusive¹:
 - In 13 companies not all the processes to ensure a full assessment of compliance with the Moratorium were carried out.
- Audit result - complies with the Moratorium:
 - 1 company did not provide the requested clarifications for 3 purchases with caveats.
 - 8 companies submitted the clarifications for purchases with caveats but such were not sufficient in 30 of the 33 purchases requested.
 - The Committee agreed with the auditor's report that 4 companies complied with the Soy Moratorium requirements.

¹ The inconclusive result applied to 6 companies for two situations: clarifications and evidence were requested on purchases with caveats and no information on key audit processes was available.

Comments on the inconclusive outcome of the committee's assessment

This report does not determine if compliance with the Soy Moratorium was achieved by the traders but rather that the Committee in its assessment did not reach a conclusion about if all the requirements established by the Soy Moratorium agreement were met.

After the delivery of the final version of the audit report, no clarification was requested from the auditors and traders regarding the completion of key processes, which should be on the record.

In the clarifications and evidence requested from traders, information was requested to ensure that the soy did not originate from a farm blocked by the Soy Moratorium due to triangulation. A few of the main issues that led to this inconclusive result were:

- Purchases made at a distance of less than 200 km between the blocked farm and the farm of origin without evidence of a measure in place to prevent triangulation.
- Purchase of soy with volume above the average yield for the region without a measure in place to prevent triangulation.
- Lack of evidence of socio-environmental analysis in soybean purchases in accordance with the procedures described as part of the company's management.
- Lack of evidence to prove the origin of the soy: contracts, transport statements and sample of invoices.

2.2 RISK OF SOYBEAN TRIANGULATION

The reports of 14 companies included **83 purchases with caveats** (49% less than compared to 2020), **involving 60 producers that had properties that did not comply with the Soy Moratorium criteria** (67% more than the number of producers involved in 2020).

More than **185,000 tons of soybean were sold in these purchases with caveats**, of which three companies accounted for 55% of the total volume of purchases with caveats and 61% of these purchases derived from ten suppliers.



Of all the producers identified in purchases with caveats, 18 conducted business transactions with more than one company. Traders must be made aware of situations where the supplying farm of 8 producers sold a total amount of soybeans higher than the average yield in the Amazon, which points to a risk of soybean triangulation (up to 3.5 t/ha is considered an acceptable amount, considering that the Brazilian average is 3.2 t/ha). **The highest volume ratios per area (t/ha) reached up to 22.50 t/ha.**

In the purchases with caveats, 1 producer was found to have above-average productivity and with a distance of less than 20km between farms and the distance between farms was not presented for 4 producers with above-average productivity.

This year, verifier 8 (Control of purchases from direct suppliers) included the obligation to record in the audit report the **productivity index** adopted by the companies and information on the three largest suppliers of the company, with name, CPF taxpayer number, CAR number, production area, productivity and justification.

In total, 5 companies did not calculate this index and it was difficult to collect and record this data by the auditors. As an example, there were recorded purchases with:

- 262 sc/ha, on the grounds that the company did not track this indicator for purchases where there was no financing.
- 22 ton/ha, with no justification by the company regarding potential soybean triangulation due to above-average productivity.

These examples show that weaknesses still exist in the control by some signatory companies of the Soy Moratorium, which is verified annually in the audits.

2.3 MONITORING OF INTERMEDIATE SUPPLIERS

Another aspect also related to triangulation falls under **indirect purchases**, i.e., those carried out with intermediate suppliers (cereal traders, resellers, co-ops, trading companies, etc). A total of 12 companies have an incomplete or incorrect contract clause referring to the Soy Moratorium requirements, another mandatory requirement according to the GTS. It is not clear if all types of contracts with suppliers were checked, especially the over-the-counter contract clauses.

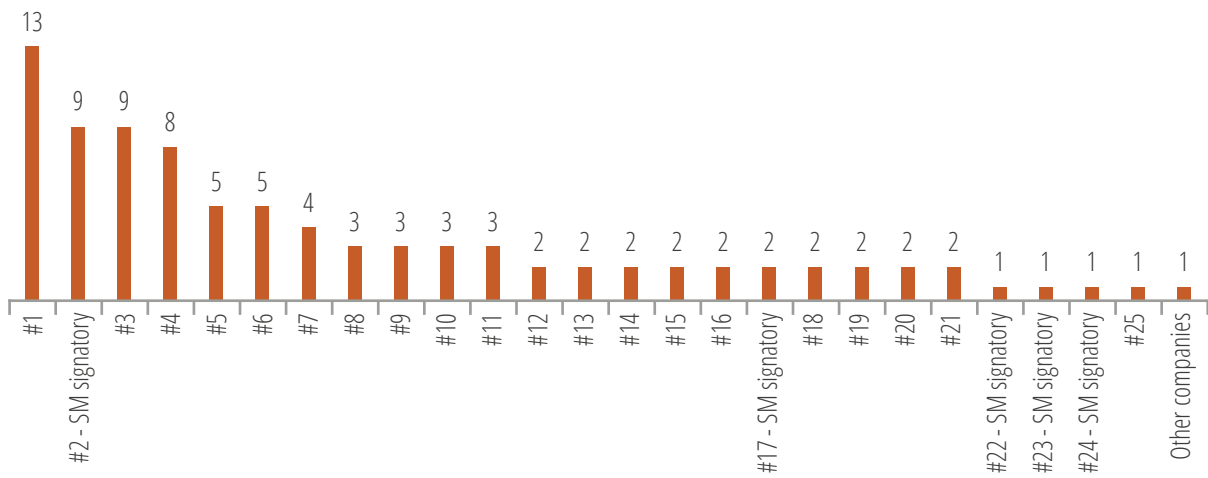
- We suggest the following wording for the Soy Moratorium clause in contracts with suppliers: *“not trade acquire, nor finance soybeans produced in areas that were deforested in the Amazon biome after July 22, 2008”*.

A requirement was added this year in verifier 9 (Control of purchases from intermediate suppliers) stating that the name and Tax ID number (CNPJ) of the **5 largest** intermediate suppliers or the list of suppliers representing approximately 70% of the volume of intermediate suppliers, be registered in the audit report, if the company has a volume of 30% or more of intermediate suppliers.

80 names of intermediate suppliers were presented, 5 of which are signatories of the Soy Moratorium. From the total of companies presented as major suppliers, 21 traded with more than one trader and are the focus for engagement, commitment, and soy origin tracking actions.

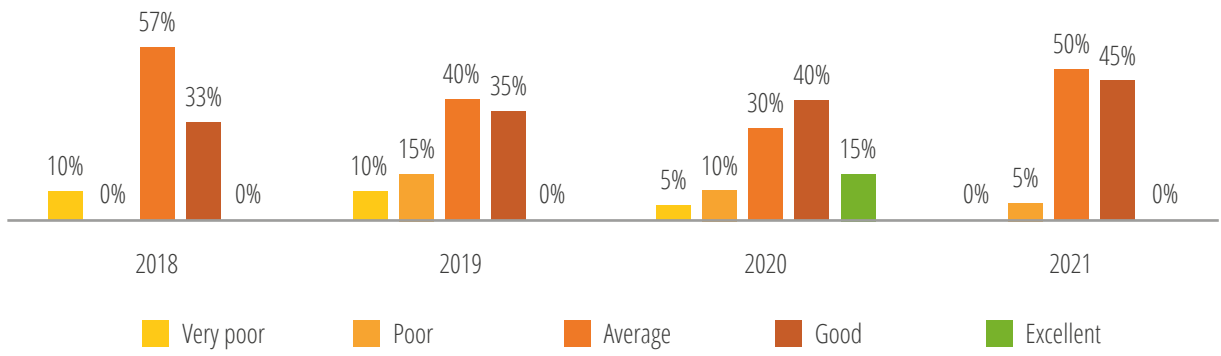
Below is a chart of the 25 largest companies mentioned, showing that one company is considered relevant for 13 signatories of the SM, and the 2nd most significant company - in terms of number of signatories that consider the volume traded relevant - is one of the very traders that is a signatory of the Soy Moratorium.

Number of traders that consider the company as one of the largest intermediate suppliers



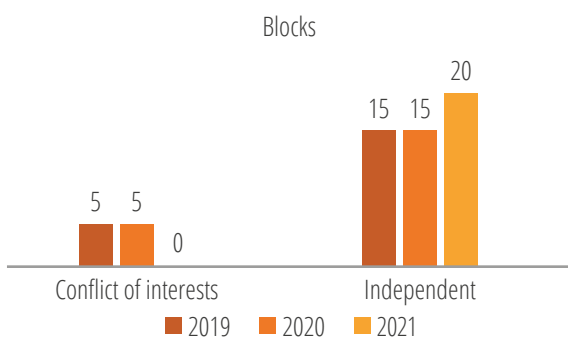
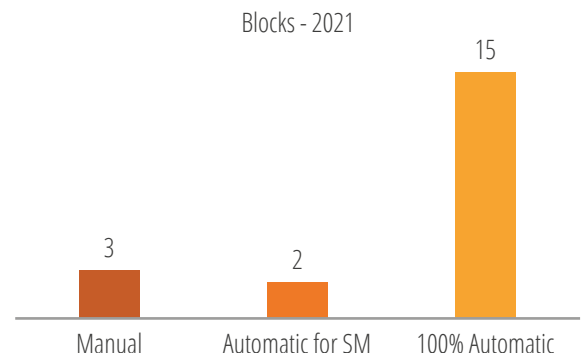
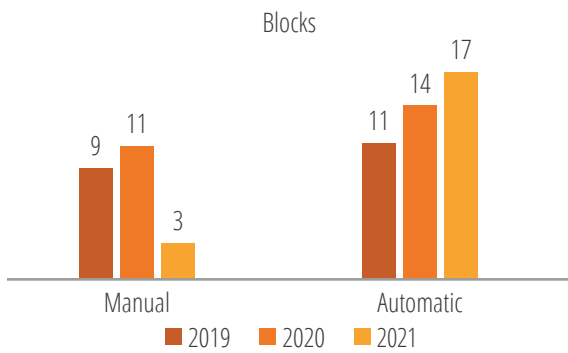
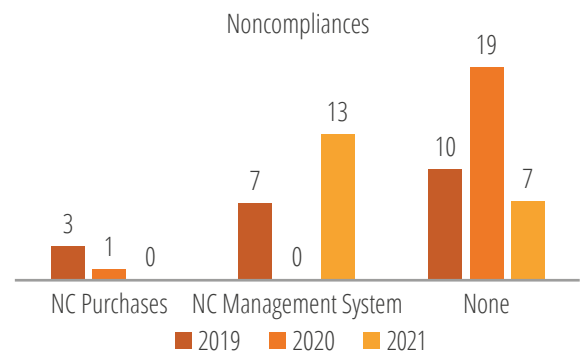
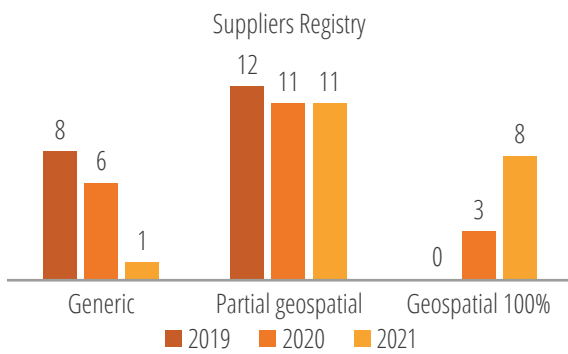
2.4 MANAGEMENT SYSTEM

A management system created to eliminate or minimize the risk of soy being sourced from deforested areas is a primary focus of all the companies within the Soy Moratorium. A total of 45% of the companies scored “Good” management in this cycle. In general, the auditors failed to score important Noncompliances in the management system, which can be seen in the descriptions of the reports.



The companies' use of geographic data of the properties progressed significantly, as well as the automation of the blocking system and in the management of independence in blocking/unblocking to ensure impartiality in the decision-making and to reduce the risk of irregularities in the company, which was adopted to some degree by all the traders.

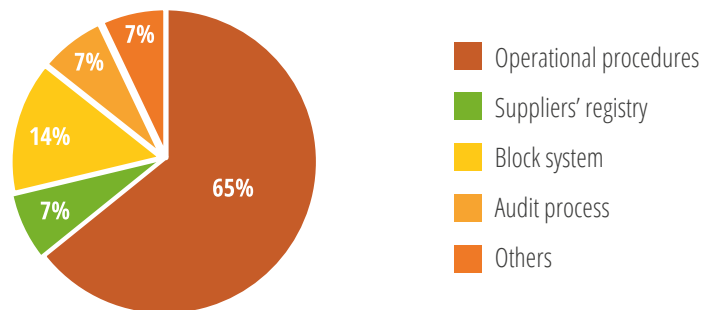
The differences in the blocking systems for the Soy Moratorium and the environmental embargo and slave labour lists were assessed in 2021 and the results showed that most companies that adopted an automatic blocking system adopt the same form of management for the three lists.



The number of noncompliances in the Management System increased, which may reflect a maturing of the audit process, where auditors and traders understand that these noncompliances are not punitive but are rather a starting point for improvement. The auditors identified 11 NCs in

the Management System of 6 companies. In addition, during the review of the reports, the Committee found that another company should have 3 NCs in the Management System underlined. Most of the NCs refer to operational procedures.

Noncompliances in the Management System



Management system score - intermediate supplier management criteria:

As defined in the Audit Protocol of this cycle, the criteria scored for the management system of the companies are: System for social and environmental monitoring of suppliers (supplier registration); Blocking system; Independence in blocking; Management of indirect suppliers and Noncompliances. However, the intermediate supplier management criteria was disregarded due to the difficulty to make criteria operation feasible. As a result, no agreement could be reached between the private sector institutions and NGOs during the assessment of the reports.

In the assessment by the committee, it was found that only 2 of the 20 companies managed to implement an indirect supplier traceability procedure, which would represent the partial score (1) on intermediate suppliers.

It was therefore agreed that in this audit cycle:

- The issue will be prioritised in the SM action plan to address the monitoring of intermediate and indirect suppliers, and the traceability of soybeans.
- We will maintain indicator 9 regarding the management of intermediates and the origin of soy based on Indirect Suppliers Working Group (GTI) approved criteria and on the progress of the current GTS negotiations on monitoring and traceability of indirect suppliers.

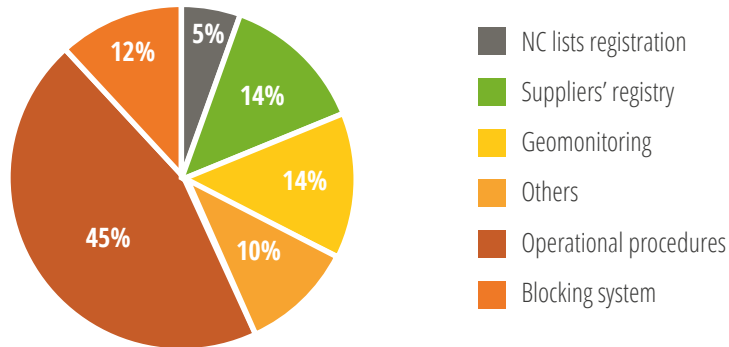
In the next audit cycle:

- We will maintain indicator 9 on the management of intermediates and the origin of soy based on GTI-approved criteria and on the progress of the current GTS negotiations on monitoring and traceability of indirect suppliers. The score for this indicator will be considered in the calculation of the final score of the audited companies as from the 2022 audit cycle, as approved at the audit committee meeting held on 11 March 2022.
- The requirements and scoring levels for monitoring intermediate suppliers and indirect suppliers will be agreed during the review of the 2022 Protocol.
- All Committee participants must be involved in the approval of the 2021/2022 Audit Protocol prior to publication. There will be no change to the text and procedures agreed by the protocol after approval in the GTS.

In total 54 opportunities for improvement were laid out for the companies, who can now use these suggestions to improve their management and reduce the risk of noncompliant purchases. The most mentioned

items are related to the formalisation of operational procedures, which have no cost and show the company's commitment in meeting the Soy Moratorium criteria.

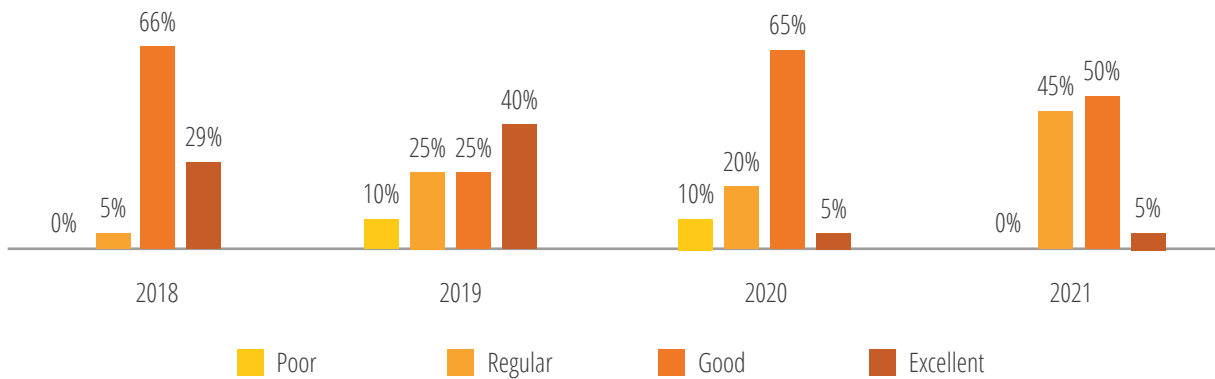
Opportunities for Improvement



2.5 QUALITY OF AUDIT REPORTS

The audit reports underwent a drop in quality as compared with the last cycle, with the "Good" and "Excellent" scores awarded to 55% of the companies, whereas in the previous cycle 70% of them received these

scores. This may be, at least partially, because the audits were carried out in the last months of the year, which may have been hampered by schedule conflicts with other audit processes. The experience of the auditors is a critical component, and their qualifications must be highly required when selecting companies and assessment teams.



It was confirmed that 40% of the reports had complete information in their description in relation to the guidelines, however, despite this being a low evaluation, a lot of progress has been made as compared with the previous year (10%); only 30% were precise in their reporting and left no doubt as to what was verified and only 20% of the reports offered enough evidence in an organised manner to support what was verified.

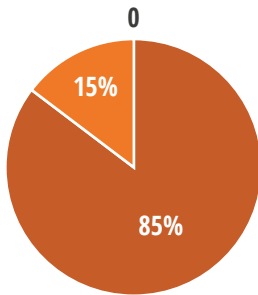
A few of the main issues were:

- The audit procedures performed, such as: monitoring by the auditor of the extraction of the procurement list from the company's system to ensure that there was no data manipulation; verification of 100% of the company's procurement list, including all types of contract, were not recorded in the reports.

- There was not enough evidence included in the reports to support the compliance of the indicator, such as: invoices (NFs), clause of the contracts verified, transport statement (list of NFs of the contracts), results of blocking tests, and others.

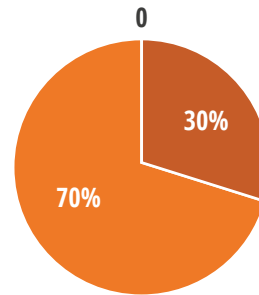
- The record of the reports does not show that all guidelines in the Protocol were followed. For the report to be complete, all issues must be addressed by the auditor and if the company does not comply with any of the requested requirements, the auditor must record it as a noncompliance.

Conclusions



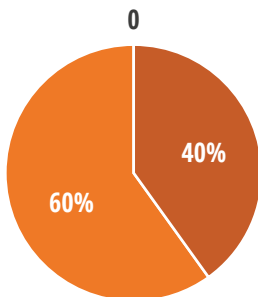
■ Yes, complete
 ■ Yes, partial
 ■ No

Precise Descriptions



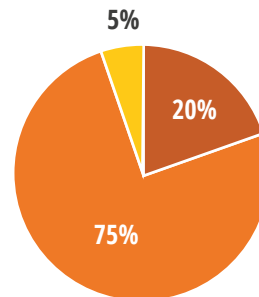
■ Yes
 ■ Partial
 ■ No

Complete Data



■ Yes
 ■ Partial
 ■ No

Sufficient Evidence



■ Yes
 ■ Partial
 ■ No





3.

SUGGESTED IMPROVEMENTS FOR THE NEXT CYCLE

Despite the progress noted by the committee, the traders and the audit organisations, there are important recommendations for improvement in the next cycles.

3.1 GENERAL RECOMMENDATIONS FOR AUDIT FIRMS:

- Inhouse training for auditors to ensure good audit practices in line with ISO 19011:2018
- Share this report with the auditors to help them pinpoint opportunities for improvement and so they can approach the GTS Assessment Committee when explanations are needed for queries about the Audit Protocol.
- Allocate auditors with knowledge of the soy chain and of the main challenges faced by companies for the procurement and financing of deforestation-free soybeans, for the purpose of compliance with the Soy Moratorium.
- Require prior experience in Soy Moratorium verification or proof of practical qualification.
- Allocate sufficient audit time to ensure full verification of the Audit Protocol.
- Invest more time of the auditors' quality team to review the auditors' reports to ensure the quality of the end product.

- Align with auditors points that need further understanding for the collection of information and/or for reporting, such as: extraction of the procurement list, consideration of all types of contracts, alignment on the CAR in the suppliers' register, management of intermediaries.
- More robust processes need to be put in place by auditors to ensure that verification is complete and compliant with the Audit Protocol, even when carried out remotely.

3.2 GENERAL RECOMMENDATIONS FOR TRADERS:

- Put in place actions to address noncompliances and improvement opportunities found by auditors and the recommendations of the assessment committee.
- Review the qualifications of the audit team before hiring them.
- Report any difficulties found in the audit of the next cycle to the GTS Assessment Committee, before the delivery of the final report.
- Respond as soon as possible to the GTS Assessment Committee on all points of clarification that were left pending to show the company's commitment to the monitoring and verification of the Soy Moratorium.
- Review the final audit report before submitting it to GTS to ensure the accuracy, quality, completeness and transparency of the results of the Annual Audit of the Soy Moratorium.

3.3 GENERAL RECOMMENDATIONS FOR GTS:

- Define if some verification parameters are mandatory or recommended (e.g. should the analysis of the distance of 200 km be used as a restriction for the purchase? How should the company demonstrate actions to avoid triangulation? Should purchases with above-average productivity be considered irregular? Mandatory condition of CAR by suppliers).
- Increase the requirement for minimum training of auditors, such as lead auditor training (in ISO 9001 based standard) and confirmed prior audit experience and confirm the process of practical qualification (such as being an observer and shadowing the auditing of more trained staff).
- The committee must be more specific on report registration, format, mandatory information and terms, etc.
- In the pre-assessment spreadsheet of the report, include a field so that the NCs of the management system have their assessment by the committee guaranteed.
- The committee's assessment needs to be more aligned with the members/doubles, and with a more thorough check of the content of the audit report.
- Evaluate the effectiveness of the Committee's pre-assessment of the report and the explanation process of purchases with caveats by traders.
- Greater alignment with the audit organisations since they do not receive the outcome of the committee's assessment unless the trader shares it with them.

3.3.1 TRAINING

- Revise with auditors the extraction of the procurement list and contract types, and the assessment and conclusion on purchases with caveats and how to keep this information in the reports.
- Hold two in-person training sessions to improve the alignment between auditors and traders' representatives.
- Establish a one-day in-person workshop for alignment with traders.

3.3.2 AUDIT PROTOCOL AND REPORT TEMPLATE

General

- Establish a boilerplate clause for the Soy Moratorium that can be used in all the traders' contracts.
- Maintain the scoring for the management of intermediate parties in the company's management system by agreeing in advance the requirements and scoring levels.
- Include a guiding question on the strengths of the companies' blocking system.
- The blocking test should be restricted to direct suppliers since indirect suppliers are rarely on SM lists. Include guidance.
- Improve guidance for purchase unblocking and geomonitoring system indicators. When there is none, a NC should be issued?
- Include field for registering evidence in digital format in verifiers 1, 2, 3, 4, 5, 6, 8, 10.
- Assess how companies monitor NC farms in the list where only polygons are available.
- Look into replacing the guiding questions for a checklist for the auditor.

Verifier 1– Supplier registration

- Clarify in the Audit Protocol if the CAR management is sufficient to meet the indicator or if the absence of CAR leads to a Noncompliance of the trader's Management System.
- Clarify if it is possible for the company to control the records with georeferencing and registration in cases where it does not have the CAR.

These points are not aligned among auditors, with some companies receiving NCs and others not.

Verifier 8 - Productivity index

- Determine the treatment that traders should establish to prevent triangulation, including analysis of productivity and distance between farms. Include additional information that is relevant to the process.
- Insert more detailed guidance on the method of data collection and recording for the productivity analysis criterion for direct suppliers.

Verifier 11- Purchases with caveats

- Adjust the record of purchases with caveats so that the information of soy received per harvest is separate and calculating the productivity is made easier.

- Format the tables to register purchases of the harvest, making it clear that the auditor should only consider soy traded in the Amazon Biome.
- Establish the minimum evidence to be included in the assessment of purchases with caveats and registration in the audit report.
- Include in the audit report a field for the contract, a transport statement, an invoice sample, a social and environmental analysis of the clearance of the farm with purchase with caveats and an analysis of the distance between the blocked farm and the farm where the soybeans were sourced.
- Include a field to record the municipality of the farms of origin in the assessment of purchases with caveats.





4.

ON THE ASSESSMENT OF THE 2021 AUDIT REPORTS

The number of companies involved in the audits has been similar over the past 5 years:



Assessment of reports:

- Pre-assessment and assessment in mixed pairs (formed, whenever possible, by Association and NGO representatives)
- Five days of online meetings
- Four pairs were formed, each pair assessed 5 reports and each report was evaluated by two pairs
- All were in agreement at the end of the reading and assessment of all the reports
- Clarifications were requested from 9 companies
- All were in agreement at the end of the evaluation of all reports and clarifications.

Soy Moratorium Audit Assessment Committee

- Bernardo Pires – Abiove
- Chantal Gabardo – Anec
- Gustavo Burneiko - Anec
- Thiago Masson - TNC
- Cristiane Mazzetti – Greenpeace
- Bianca Cavalcante - Greenpeace
- Lisandro Inakake de Souza – Imaflo
- Cecilia Gonçalves – Imaflo







