Coverage of EUDR-Relevant Legal Requirements by APSColombia: Colombian Palm Oil

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Colombian Palm Oil

Contents

Introduction 2

Scope and Limitations of the Comparative Tables 5

Overview of the Results 6

Full Comparative Table 22

Note on Sources 44

Introduction

This document presents the results of the comparison between the Colombian Sustainable Palm Oil Standard (APSColombia) and the relevant legal requirements identified in the Legality Due Diligence Tool for Colombian Palm Oil.

The comparison identifies the extent to which the Standard requirements correspond to the legal requirements analysed and highlights the aspects that must be verified through other means as part of the due diligence process. The analysis was prepared by the Technical Facility on

Deforestation-free Value Chains, managed by the European Forest Institute (EFI), through a desk-based review of publicly available certification scheme documentation.

About the Certification and Its Selection for Analysis

APSColombia is the national sustainability standard developed by the National Federation of Oil Palm Growers (Fedepalma) for the production of sustainable Colombian palm oil. For oil palm cultivation, Company Standard NE 001 establishes good practices and specific requirements organised under ten principles. These address, among other matters, efficient resource use, zero deforestation, biodiversity protection, decent work, human rights, and ethical, legal and transparent conduct.

EFI conducted similar studies on the coverage provided by other certification standards in Colombia for other commodities listed in Annex I to the EUDR. The certification schemes included in these studies were selected by applying four criteria consistently across the different country and commodity combinations:

Criterion	Title	Description
C1	Number of schemes selected	For each country and commodity combination, two certification schemes are selected for analysis, with the exception of coffee where three schemes are selected to reflect the greater diversity of certification systems present in EU-bound coffee supply chains. The selection aims to capture both the certification scheme with the strongest presence in exports to the EU market (Scheme 1, C2) and schemes with particular relevance within the national or regional context of the producing country (Scheme 2/3, C3).
C2	Certification prevalence & scope	Certification schemes must demonstrate a significant presence within the producing country and broad applicability within the commodity sector. This includes consideration of the volume of certified production or exports associated with the scheme, where data is available; the extent of adoption within the sector (e.g. number of certified producers, cooperatives or exporters); and the breadth of coverage across the supply chain, including the share directed to EU markets. Where quantitative data is limited or unavailable, qualitative evidence from stakeholder consultations and sector reports is used as a complementary basis for selection.

Criterion	Title	Description
C3	Sector recognition & governance	Certification schemes must be recognised within international commodity supply chains and operate under established governance systems, including clearly defined standards, independent auditing mechanisms and transparent reporting. The first scheme selected typically reflects the certification system with the strongest overall presence in EU-bound supply chains. The second — or third in the case of coffee — may reflect certification systems with particular relevance within the national sector, including national standards developed specifically for the producing country context.
C4	Public credibility & documented scrutiny	Where multiple schemes meet the previous criteria, additional consideration may be given to public credibility and documented scrutiny. This includes whether schemes have been subject to documented critiques in sector reports or academic studies, public discussion regarding implementation challenges, or broader reputational considerations within the sector. This criterion does not exclude schemes on the basis of criticism — rather, it supports a balanced assessment by considering transparency, credibility and trust among market actors.

For Colombian palm oil, the study selected RSPO and APSColombia. RSPO was identified as the leading international reference standard for the sector, while APSColombia was selected because of its relevance and uptake within the Colombian oil palm sector and because it is a national standard developed specifically for the country's production, legal and sectoral conditions.

In 2025, crude palm oil production capacity certified under sustainability standards in Colombia reached 674,308 tonnes, equivalent to 35% of national production. APSColombia has progressively expanded its presence in the Colombian oil palm sector. According to the latest information available on the APSColombia monitoring dashboard, the Standard covers 480 certified actors—453 oil palm growers and 27 Palm Oil Mills—and 104,161 hectares. The growers comprise 40 large-scale, 106 medium-scale and 307 small-scale growers.

The joint inclusion of RSPO and APSColombia makes it possible to consider both an internationally recognised standard with a presence in palm oil supply chains and a national standard designed to reflect the specific features of the Colombian context. This combination enables the analysis of two complementary approaches to sustainability and compliance with requirements applicable to the Colombian oil palm sector.

Scope and Limitations of the Comparative Tables

Certification schemes can provide useful information to support the due diligence required by the EUDR. Certification does not, however, replace operators' due diligence obligations. Operators must be able to explain why and how information provided by a certification scheme contributes to compliance with the EUDR requirements and assess whether it is sufficient and reliable, taking into account the specific characteristics and risks of their supply chains. For this purpose, they should consider, among other factors, the following:

Coverage of legal requirements. The tables assess the extent to which APSColombia requirements cover the relevant legal requirements identified in the Legality Due Diligence Tool for Colombian Palm Oil. The assessment does not, in itself, verify actual compliance with the law.

Robustness of the certification scheme. This aspect is not assessed in the tables. Operators should consider, among other factors, the scope of certification, including the value-chain actors and products covered; the scheme's governance and review and updating procedures; mechanisms for accreditation and oversight of certification bodies; auditor qualifications and independence; audit methodology and frequency; mechanisms for identifying, managing and correcting non-conformities; and measures designed to prevent conflicts of interest.

Traceability and risk of mixing. The tables also do not assess the traceability systems used by certification schemes or whether adequate mechanisms exist to prevent certified products from being mixed with or substituted by non-certified products. Operators must assess these aspects separately, taking into account the applicable chain-of-custody model and the specific characteristics of the supply chain.

Deforestation. The tables focus exclusively on coverage of the relevant legal requirements identified in the Legality Due Diligence Tool. They do not assess coverage of the requirement that products be deforestation-free, which is a separate obligation under the EUDR and may also be fully or partially addressed by certain certification schemes.

Consequently, the results of these tables do not constitute a general validation of APSColombia and do not automatically establish that certified products comply with the EUDR. The relevance and reliability of certification as supplementary information must be assessed on a case-by-case basis and in the context of the operator's due diligence.

Overview of the Results

The analysis shows a high degree of correspondence between APSColombia and the relevant legal requirements included in the Legality Due Diligence Tool for Colombian Palm Oil. Of the 31 requirements analysed, 29 (94%) are fully covered. No partial coverage was identified, and two requirements are not covered.

Full coverage is concentrated in five of the six topics analysed: land-use rights, environmental protection, third-party rights and FPIC, labour rights and human rights. The two gaps fall under taxation, anti-corruption, trade and customs, specifically parafiscal contributions and customs duties and taxes, which must be verified through other means.

In practical terms, the results identify both the requirements for which APSColombia can provide relevant information and those that require additional verification mechanisms as part of due diligence.

Summary by Topic

The percentage is the weighted coverage level for each topic, calculated by assigning 100% to full coverage, 50% to partial coverage and 0% to no coverage, and averaging the scores for the requirements analysed under that topic.

Topic	Requirements analysed	Coverage index	Reason for the rating
Land-Use Rights	6	100%	APSColombia requires evidence of legal tenure or land use, addresses collective ownership, and requires verification that the plantation lies within the Agricultural Frontier and that oil palm cultivation is compatible with applicable land-use planning instruments.
Environmental Protection	9	100%	The Standard includes requirements relating to protected areas, agricultural inputs, discharges, waste, water use, soil conservation, emissions, deforestation and biodiversity protection.
Third-Party Rights and FPIC	3	100%	APSColombia addresses the protection of cultural heritage, respect for the rights of Indigenous and Afro-Colombian peoples, and the identification and management of impacts on ethnic communities, including prior consultation where applicable.

Topic	Requirements analysed	Coverage index	Reason for the rating
Labour Rights	9	100%	The Standard covers employment contracts, working hours, minimum wages, occupational safety and health, non-discrimination, freedom of association, social security, leave entitlements, and the prevention of workplace and sexual harassment.
Human Rights	2	100%	APSColombia prohibits child labour and forced labour and includes mechanisms to identify, prevent, mitigate and remedy human-rights risks.
Taxation, Anti-Corruption, Trade and Customs	2	0%	Although APSColombia includes general principles on ethical conduct and legal compliance, it does not establish specific, verifiable requirements concerning parafiscal contributions in the oil palm sector or customs duties and taxes.

Summary Coverage Analysis

The following analysis provides a concise overview of APSColombia coverage for each legal requirement assessed. It indicates whether coverage is full, partial or absent and briefly explains which elements of the Standard support the rating. This summary provides a quick overview of the results; the complete references, criteria and comments supporting each rating appear later in the Full Comparative Table.

The following classification was used to facilitate interpretation:

Classification	Interpretation
Full	APSColombia covers the substantive elements of the legal requirement analysed. Certification does not in itself demonstrate compliance or rule out additional due diligence measures.
Partial	APSColombia addresses the issue but leaves a condition, authorisation or scope to be verified through other means.
No coverage	APSColombia does not contain substantive criteria or specific auditable mechanisms sufficient to cover the requirement.

Summary of Coverage of EUDR-Relevant Legal Requirements			
Topic	Requirement analysed	Coverage	Reason for the rating
Land-use rights	1.1.1 Land tenure is established by individual private ownership or by possession (regular or irregular).	Full	APSColombia requires accreditation of legal tenure or land use through formal documentation under criterion 4.9.1.1. By requiring formal documentation, the standard is more stringent than Colombian law, which recognises informal possession as a valid form of tenure. The standard recognises different forms of tenure, including formal title, informal title, regular possession and use rights. Consequently, any producer who complies with APSColombia necessarily complies with the legal requirement.
	1.1.2 The farmer exercises the right to produce on the plot on the basis of legal arrangements such as leases, usufruct, sharecropping agreements, or provisional allocation contracts.	Full	APSColombia explicitly recognises the legal use of land through contractual arrangements (lease, usufruct, among others), which achieves alignment with the assessed requirement. By requiring formal documentation, the standard is more stringent than Colombian law, which recognises oral contracts as valid.
	1.1.3 Land tenure is established by collective ownership	Full	APSColombia requires accreditation of legal tenure or use of the plot through formal documentation under criterion 4.9.1.1. Although the list of valid documents does not explicitly mention authorisation from the local council or community council in the text of the criterion, the standard's assessment guide expressly states that, in the case of collective territories, such authorisation must be obtained to produce on those lands. This explicit reference in the auditable assessment criteria constitutes sufficient coverage of the requirement. As a due diligence measure, it is recommended that operators verify not only the documentation of tenure in accordance with 4.9.1.1, but also the express authorisation from the relevant local council or community council.

Summary of Coverage of EUDR-Relevant Legal Requirements			
Topic	Requirement analysed	Coverage	Reason for the rating
	1.1.4 The area of production has not been reported due to situations of forced eviction, abandonment or displacement of the original owner.	Full	APSColombia incorporates mechanisms for identifying, preventing and mitigating risks related to human rights (criteria 4.9.2.1 and 4.9.2.2). The due diligence required by the standard includes consultations and geospatial analysis of the various available official information sources, which mitigates the risk of failing to identify areas associated with displacement situations. Additionally, the standard requires formal accreditation of legal tenure or use of the plot, which involves verifying the legitimacy of the right to the area of production. It is recommended that the operator supplement this with channels and procedures for managing related complaints, given that official sources may have limitations regarding updates.
	1.2.1 The plot is located within the Agricultural Frontier; if it is located in conditional areas, production is only permitted under certain conditions that must be met.	Full	APSColombia stipulates that the plantation must be located within the agricultural frontier, in an area where agricultural production is permitted, in accordance with current national legislation, with explicit reference to Resolution 0261 of 2018. In the Colombian context, the agricultural frontier distinguishes between suitable areas, restricted areas and exclusion areas. By requiring implementation of applicable national regulations, APSColombia meets this legal requirement.
	1.2.2. Agricultural activity is permitted under land-use ordinances.	Full	APSColombia requires the producer to hold a land use certificate issued by the competent authority, which allows verification that the agricultural activity is authorised in accordance with current land-use planning regulations. The due diligence requirement regarding the legal use of the plot reinforces alignment with applicable Colombian legislation.

Summary of Coverage of EUDR-Relevant Legal Requirements			
Topic	Requirement analysed	Coverage	Reason for the rating
Environmental Protection	2.1.1. Agricultural activities are prohibited in protected areas or other legally excluded areas, unless expressly authorised in the applicable management plans or through formal management agreements with the competent authorities, and carried out in accordance with the conditions established therein.	Full	APSColombia requires that the plantation be located within the agricultural frontier and in areas where agricultural activity is permitted, in accordance with current national legislation. In the Colombian context, the agricultural frontier includes suitable areas, conditional areas and exclusion areas, where agricultural activities may be permitted, restricted or prohibited according to specific conditions defined by the applicable regulations. By requiring implementation of national legislation on land use, APSColombia meets this legal requirement, including the restrictions applicable in protected or exclusion areas. Consequently, full coverage is considered to exist, although implementation of legal conditions in the case of production in conditional areas could be made more explicit.
	2.1.2. Authorised agricultural inputs are used and managed appropriately in accordance with technical procedures.	Full	APSColombia stipulates that the use of agricultural inputs must be based on technical criteria and implementation of current regulations, including the use of products authorised by the competent authority. It also incorporates requirements relating to the proper handling of fertilisers, bio-inputs and pesticides, as well as their storage, use and control in accordance with the technical and regulatory provisions applicable in Colombia. Consequently, it is considered that there is full regulatory coverage in relation to this legal requirement.

Summary of Coverage of EUDR-Relevant Legal Requirements			
Topic	Requirement analysed	Coverage	Reason for the rating
	2.1.3. The productive activity does not generate spills into water sources or, if it does, it has the relevant management plans and discharge permits.	Full	APSColombia sets out requirements for the treatment of wastewater, including that arising from the use of agrochemicals and of domestic or non-domestic origin. It also requires that the plantation holds, or has applied for and obtained, the spill permits issued by the competent environmental authority, where these are required, and that the obligations set out in such permits are complied with. Consequently, it is considered that there is full regulatory coverage in relation to this legal requirement.
	2.1.4 Solid waste and agricultural input packaging are properly segregated, identified, and disposed of in accordance with applicable environmental regulations	Full	APSColombia establishes the obligation to implement a solid and hazardous waste management plan, including its classification, identification, storage, handling and final disposal in accordance with its nature. It also incorporates specific requirements for the management of waste associated with agricultural inputs, in line with the applicable regulations in Colombia. Consequently, it is considered that there is full regulatory coverage in relation to this legal requirement.
	2.1.5 Water used to irrigate the production plot is used after obtaining a permit or concession and in accordance with the conditions of this permit/ concession.	Full	APSColombia establishes a comprehensive framework for water use management, including obtaining abstraction permits where required, implementation of the conditions attached to such permits, and monitoring consumption through flow measurement and record-keeping. Consequently, it is considered that there is full regulatory coverage in relation to this legal requirement.

Summary of Coverage of EUDR-Relevant Legal Requirements			
Topic	Requirement analysed	Coverage	Reason for the rating
	2.1.8 Producers are obliged to protect and conserve the soil.	Full	The requirement is fully met, as APSColombia establishes specific obligations for soil protection and conservation, including the identification of fragile soils, the implementation of practices to prevent their degradation, the maintenance of vegetation cover, and the prohibition of practices such as burning. These measures are directly aligned with the soil conservation objective set out in the requirement.
	2.1.8 Agricultural activity does not exceed the legal limits for atmospheric pollutants, and the burning of agricultural waste is carried out only after obtaining a permit and in accordance with legal conditions.	Full	APSColombia prohibits the use of fire for land preparation and clearing (criteria 4.2.1.5), referencing the applicable regulations on controlled burning (Resolution 532). It also requires the quantification of atmospheric emissions and GHGs through inventories and carbon footprint calculators, with explicit reference to the legal limits for permissible emissions (Resolution 909 of 2008) and the protocol for the control of atmospheric pollution (Resolution 0760 of 2010). In the context of oil palm cultivation, burning is a non-existent practice and the use of combustion machinery is very limited, this being the primary source of emissions covered by the required inventory. Given that burning is prohibited by the standard, it is more stringent than Colombian regulations, which permit it subject to a permit. Coverage is complete.
	2.2.1. The producer did not establish new oil palm plantations in deforested areas after 29 July 2021.	Full	The requirement is fully covered at the regulatory level, as NE 001 establishes in clause 4.3.1.2 the obligation not to have replaced forests since 2011 for the establishment of new areas of production. Furthermore, Annex A defines restoration and compensation measures for cases of deforestation in previous periods, which constitutes a stricter approach than the 2021 cut-off date established in the Colombian legal framework.

Summary of Coverage of EUDR-Relevant Legal Requirements			
Topic	Requirement analysed	Coverage	Reason for the rating
	2.2.4 Agricultural activity does not contravene the protection of endangered species or the conservation of biodiversity.	Full	APSColombia establishes obligations for the protection of biodiversity, including the conservation of strategic ecosystems, the identification and management of areas of high conservation value, and the monitoring of threatened or endangered species. It also incorporates measures for ecological connectivity and landscape protection, as well as a prohibition on intervening in areas of high conservation value in new plantations. Consequently, it is considered that there is full regulatory coverage in relation to this legal requirement.
Third Parties' Rights and FPIC	3.1.1. Agricultural activities respect the protection of cultural heritage and avoid impacts on sites, resources and habitats of cultural, archaeological or historical importance to Indigenous communities.	Full	APSColombia requires the identification of High Conservation Value (HCV) areas and the implementation of a Management and Conservation Plan (criteria 4.4.2.1). The standard's HCV framework comprises six categories, including HCV 6, defined as: 'Sites, resources, habitats and landscapes significant for cultural, historical or archaeological reasons at a global or national scale, or of cultural, ecological, economic, or religious or sacred importance, critical to the traditional culture of local communities or indigenous peoples'. For new plantations, criterion 4.3.2.1 requires an analysis to determine whether HCVs have been affected, including remedial actions agreed with stakeholders. For established plantations, criterion 4.4.2.1 requires the identification and location of HCVs, a management and conservation plan, and records of staff training. These criteria, combined with the identification of local stakeholders and ethnic groups (4.9.3.1), communication channels and PQRS (4.9.3.2) and the development of activities with a positive impact on communities (4.9.3.3), constitute comprehensive coverage of the requirement.

Summary of Coverage of EUDR-Relevant Legal Requirements			
Topic	Requirement analysed	Coverage	Reason for the rating
	3.2.1. The rights of Indigenous and Afro-Colombian peoples are respected.	Full	APSColombia establishes a comprehensive framework for the respect of the rights of Indigenous and Afro-Colombian peoples. Criteria 4.9.2.1 requires a documented commitment to the protection of human rights, with awareness-raising verified through interviews with workers. Criteria 4.9.2.2 requires a documented methodology for the identification, prevention and management of human rights risks, with records of prioritised risks, remedial actions and reparations – constituting a practical and auditable verification of implementation in the field. Criteria 4.9.3.1 requires due diligence that explicitly identifies ethnic groups – indigenous peoples, Afro-descendants, Raizales, Palenques or Rrom – including mapping of stakeholders, classification by influence and interest, and analysis of the organisation and representativeness of collective groups. Criteria 4.9.3.2 requires operational procedures for Petitions, Complaints, Claims and Suggestions (PQRS) with protection of anonymity and verification of the functioning of the channels in the field, ensuring that communication mechanisms operate continuously beyond the initial identification. The AVC Management Plan goes beyond identification: for new plantations (4.3.2.1) it requires remedial actions agreed with affected parties, with records of implementation; for established plantations (4.4.2.1) it requires documented management and conservation actions and staff training. Criteria 4.9.3.3 requires local development mechanisms agreed with the communities, with records of implementation. Coverage is complete

Summary of Coverage of EUDR-Relevant Legal Requirements			
Topic	Requirement analysed	Coverage	Reason for the rating
	3.3.1. If the agricultural activity generates potential impacts on ethnic communities, the FPIC (Free, Prior and Informed Consent) or Prior Consultation process was respected.	Full	Criteria 4.9.3.1 requires the identification of ethnic groups through stakeholder mapping and analysis of collective groups. Criteria 4.9.1.2 requires the identification of collective territories near the plot and the obtaining of a certificate from the Ministry of the Interior validating the presence or absence of ethnic minorities. Criteria 4.9.2.2 requires mechanisms for the identification, prevention and mitigation of human rights risks, with records of remedial and reparatory actions. If the presence of ethnic groups is determined, and to the extent that the activity requires it, the initiation of Prior Consultation and FPIC is requested, which is managed entirely by the Directorate of Prior Consultation of the Ministry of the Interior. Coverage is comprehensive. As a due diligence measure, it is recommended that, where the Ministry of the Interior's certification identifies the presence of ethnic communities within the plot's area of influence, the operator formally initiates the Prior Consultation process with the Ministry of the Interior's Directorate of Prior Consultation in accordance with current Colombian regulations.

Summary of Coverage of EUDR-Relevant Legal Requirements			
Topic	Requirement analysed	Coverage	Reason for the rating
Labour Rights	4.1.1. Where a producer engages workers, the employment relationship is governed by one of the contractual modalities recognised by law fixed-term, indefinite, apprenticeship, or temporary/casual/ incidental—whether concluded in writing or orally, and in accordance with the conditions established by law.	Full	APSColombia requires the formalisation of the employment relationship through written contracts and the communication of their terms to workers, whether hired directly or through third parties. Coverage is comprehensive.
	4.2.1 If a producer employs permanent workers, they must not exceed the working hours established by law, and any overtime and work performed on Sunday must be remunerated.	Full	APSColombia establishes the obligation to pay overtime and surcharges for work on Sundays and public holidays (criteria 4.7.1.1). Criteria 4.7.2.1 prohibits making the payment of wages conditional on the implementation of working hours that exceed the standard working day. The assessment guide for this criterion expressly requires: a documented commitment to prohibit forced labour that includes excessive overtime as an indicator; official authorisation to work overtime issued by the competent authority; and detailed records of each worker's overtime, specifying the number of hours worked. This set of requirements constitutes an effective mechanism for verifying implementation of the legal limit on working hours. Coverage is complete.

Summary of Coverage of EUDR-Relevant Legal Requirements			
Topic	Requirement analysed	Coverage	Reason for the rating
	4.3.1 Workers must receive at least the legal minimum wage.	Full	This requirement is fully met, as the APS Colombia standard explicitly stipulates that the wages paid to workers must be equal to or higher than the current statutory monthly minimum wage, including the payment of overtime and surcharges in accordance with applicable regulations. It also requires implementation of other obligations relating to wage payments, such as the recording of payments and the verification of implementation in the case of workers employed through third parties. Consequently, it is considered that there is full regulatory coverage in relation to this legal requirement.
	4.4.1. Employers must provide protective equipment and training to workers who perform hazardous activities.	Full	Full regulatory coverage, as the provision of PPE, risk management and training are required.

Summary of Coverage of EUDR-Relevant Legal Requirements			
Topic	Requirement analysed	Coverage	Reason for the rating
	4.5.1. No discrimination shall occur between workers on grounds of gender, race, religion, age, or any other protected characteristic, where capabilities and working conditions are equal.	Full	APSColombia requires a gender equity policy (criterion 4.7.3.1) as specific coverage against discrimination on grounds of gender. In addition, the standard expressly defines the concept of discrimination in item 3.14, including grounds of race, colour, sex, language, religion, political opinion, national or social origin, economic status, birth, or other social condition. Criteria 4.9.2.1 and 4.9.2.2 establish the producer's obligation to understand and ensure respect for human rights, as well as to have mechanisms in place for the identification, prevention and mitigation of risks associated with these rights for their workers. Given that discrimination, as defined in item 3.14, constitutes a violation of human rights, this general human rights risk-management framework provides operative and auditable coverage of the grounds of discrimination contemplated in the standard's definition, beyond gender.
	4.6.1. Workers are free to join a trade union of their choice and shall not be subjected to retaliation for exercising this right.	Full	APSColombia establishes the employer’s obligation to inform workers of their right to freedom of association and requires a documented commitment in this regard, its dissemination, and verification through interviews with workers. Furthermore, criterion 4.7.6.1 (NE 001) / 4.7.5.1 (NE 002) stipulates that the employer must inform workers of their right to freedom of association “in accordance with the provisions of current national legislation”. As Colombian legislation (CST Art. 353-354) prohibits reprisals for exercising the right to freedom of association, the standard incorporates this prohibition. Coverage is comprehensive.
	4.7.1. The employer complies with the current social security regime, including the payment of the corresponding contributions	Full	Full coverage at the regulatory level, as payment of social security contributions and benefits is required.

Summary of Coverage of EUDR-Relevant Legal Requirements			
Topic	Requirement analysed	Coverage	Reason for the rating
	4.8.1. The employer shall grant 18 weeks of paid maternity leave to pregnant employees and 8 days of paid paternity leave to fathers.	Full	APSColombia requires the payment of social security and social benefits within the agreed timeframes, verified by means of payment documentation including the Payroll Statement, PILA Payment Receipt and payment receipts issued by the relevant body, for both direct employees and those employed through contractors. In the Colombian context, maternity and paternity leave are financial benefits covered by the General Social Security System, funded through contributions that the employer is obliged to pay and record. Implementation of the social security regime required by the standard, verified through auditable documentation, implies in practice access to these benefits. Coverage is comprehensive.
	4.9.1. The employer shall adopt measures to prevent, address and sanction workplace harassment and sexual harassment.	Full	APSColombia requires gender equality policies that explicitly include the prevention of harassment (criteria 4.7.3.1), verified through records of awareness-raising and interviews with workers. Criteria 4.7.2.1 requires a documented commitment to prohibit forced labour that expressly includes the abuse of vulnerability and physical or sexual violence as indicators, with verification through field interviews. Criteria 4.9.2.2 requires mechanisms for the identification, prevention and mitigation of human rights risks, with records of prioritised risks and remedial actions – a framework broad enough to cover situations of workplace and sexual harassment beyond the scope of gender. Criteria 4.9.3.2 requires a PQRS procedure with protection of anonymity that guarantees accessible channels for reporting these situations. The coverage is comprehensive.

Summary of Coverage of EUDR-Relevant Legal Requirements			
Topic	Requirement analysed	Coverage	Reason for the rating
Human Rights	5.1.1 Hazardous agricultural activities are prohibited for persons under 18, and individuals aged 15–17 may work only under the legally prescribed conditions regarding working time, weekly limits, and protection from hazardous tasks.	Full	Full regulatory coverage, as child labour below the legal age is prohibited and clear conditions are established for the employment of minors aged 15 to 18, including permits, risk restrictions and schooling requirements.
	5.2.1 Forced labour, including any practices that restrict workers' freedom of employment, is strictly prohibited.	Full	APSColombia expressly prohibits the withholding or conditioning of wages beyond what is agreed in the employment contract (criteria 4.7.2.1). The assessment guide for this criterion requires a documented commitment to prohibit forced labour that explicitly addresses the indicators recognised by the ILO: abuse of vulnerability, deception, restrictions on movement, isolation, physical or sexual violence, intimidation and threats, withholding of documents, withholding of wages, debt bondage, degrading working and living conditions, and excessive overtime. The framework for identifying and mitigating human rights risks (criteria 4.9.2.1 and 4.9.2.2) reinforces this coverage. The coverage is comprehensive.

Summary of Coverage of EUDR-Relevant Legal Requirements			
Topic	Requirement analysed	Coverage	Reason for the rating
Taxation, anti-corruption, trade and customs	6.1.1. Palm oil buyers, processors or exporters pay the parafiscal contributions defined by law	No coverage	No provisions are identified in the APSColombia standard that specifically address implementation of the palm oil sector's parafiscal contribution obligations, as established by Law 138 of 1994, Decree 2354 of 1996 and Law 101 of 1993. Although the standard incorporates general principles of ethical and legal conduct and refers to the Tax Code, these elements do not translate into verifiable operational requirements within the certification scheme. APSColombia has indicated that it is feasible to incorporate a new requirement in this regard into the processing plant assessment process (NE002), in coordination with Fedepalma. Coverage is non-existent.
	6.1.2. Exporters are responsible for customs duties and taxes as established by law.	No coverage	No provisions are identified in the APSColombia standard that specifically address implementation of customs obligations. The scope of assessment of the APSColombia standards does not include international trading companies or other operators engaged in the export of oils. Although the standard incorporates general principles of ethical and legal conduct, these do not translate into verifiable operational requirements regarding customs duties and taxes. There is no coverage.

Full Comparative Table

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
1. Land Use Rights			
1.1.1 Land tenure is established by individual private ownership or by possession (regular or irregular).	Full	4.9.1.1 The producer must be able to prove legal tenure or land use. The owner or user of the farm must have documents proving their legal tenure or use (whether through a public deed, sales contract, court judgement, lease agreement, usufruct or use agreement, amongst others). Annex C [6] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Institute of Agriculture and Livestock (ICA). Resolution 002009 of 2014, "Establishing the requirements for the registration of oil palm-producing plots with the ICA".	APSColombia requires accreditation of legal tenure or land use through formal documentation under criterion 4.9.1.1. By requiring formal documentation, the standard is more stringent than Colombian law, which recognises informal possession as a valid form of tenure. The standard recognises different forms of tenure, including formal title, informal title, regular possession and use rights. Consequently, any producer who complies with APSColombia necessarily complies with the legal requirement.
1.1.2 The farmer exercises the right to produce on the plot on the basis of legal arrangements such as leases, usufruct, sharecropping agreements, or provisional allocation contracts.	Full	4.9.1.1 The producer must be able to prove legal tenure or land use. The owner or user of the farm must have documents proving their legal tenure or use (whether through a public deed, sales contract, court judgement, lease agreement, usufruct or use agreement, amongst others). Annex C [6] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Institute of Agriculture and Livestock (ICA). Resolution 002009 of 2014, "Establishing the requirements for the registration of oil palm-producing plots with the ICA".	APSColombia explicitly recognises the legal use of land through contractual arrangements (lease, usufruct, among others), which achieves alignment with the assessed requirement. By requiring formal documentation, the standard is more stringent than Colombian law, which recognises oral contracts as valid.

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
1.1.3 Land tenure is established by collective ownership	Full	4.9.1.1 The producer must be able to prove legal tenure or use of the plot. The owner or user of the plot must have documents proving their legal tenure or use (whether through a public deed, a contract of sale, a court judgement, a lease agreement, a usufruct or use agreement, among others). Annex C [6] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Institute of Agriculture and Livestock (ICA). Resolution 002009 of 2014, "Establishing the requirements for the registration with the ICA of oil palm production plots". Assessment guide (4.9.1.1): Land use rights: this concerns the existence of signed contracts or supporting documents proving the status of the right to produce on plots owned by others. In the case of collective territories, authorisation from the local council or community council must be obtained to produce on those territories.	APSColombia requires accreditation of legal tenure or use of the plot through formal documentation under criterion 4.9.1.1. Although the list of valid documents does not explicitly mention authorisation from the local council or community council in the text of the criterion, the standard's assessment guide expressly states that, in the case of collective territories, such authorisation must be obtained to produce on those lands. This explicit reference in the auditable assessment criteria constitutes sufficient coverage of the requirement. As a due diligence measure, it is recommended that operators verify not only the documentation of tenure in accordance with 4.9.1.1, but also the express authorisation from the relevant local council or community council.
1.1.4 The area of production has not been reported due to situations of forced eviction, abandonment or displacement of the original owner.	Full	4.9.2.1 The producer must be aware of their duties regarding the protection of human rights and implement practices to ensure respect for them. 4.9.2.2 Have mechanisms in place to identify, prevent and mitigate risks related to the human rights of their workers or communities, and determine actions to remedy such risks when they materialise (See Annex D (Informative), points [53 and 54]).	APSColombia incorporates mechanisms for identifying, preventing and mitigating risks related to human rights (criteria 4.9.2.1 and 4.9.2.2). The due diligence required by the standard includes consultations and geospatial analysis of the various available official information sources, which mitigates the risk of failing to identify areas associated with displacement situations. Additionally, the standard requires formal accreditation of legal tenure or use of the plot, which involves verifying the legitimacy of the right to the area of production. It is recommended that the operator supplement this with channels and procedures for managing related complaints, given that official sources may have limitations regarding updates.
1.2.1 The plot is located within the Agricultural Frontier; if it is located in conditional areas,	Full	4.3.1.1 It must be verified and ensured that the plantation is located within the Agricultural Frontier, in an area where agricultural production is permitted, in accordance with the provisions of current national legislation (see Annex C (Regulations), paragraph [7]) --> MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Resolution 0261 of 2018, "By	APSColombia stipulates that the plantation must be located within the agricultural frontier, in an area where agricultural production is permitted, in accordance with current national legislation, with explicit reference to

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
production is only permitted under certain conditions that must be met.		which the National Agricultural Frontier is defined and the methodology for general identification is adopted".	Resolution 0261 of 2018. In the Colombian context, the agricultural frontier distinguishes between suitable areas, restricted areas and exclusion areas. By requiring implementation of applicable national regulations, APSColombia meets this legal requirement.
1.2.2. Agricultural activity is permitted under land-use ordinances.	Full	4.9.1.3 The producer must carry out due diligence regarding the legal land-use rights for the plot, and the plot must have land-use rights for crop cultivation issued by the competent authority. 4.3.1.1 It must be verified and ensured that the plantation is located within the agricultural frontier, in an area where agricultural production is permitted, in accordance with the provisions of current national legislation (see Annex C (Regulations), paragraph [7]). --> MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Resolution 0261 of 2018, "By which the National Agricultural Frontier is defined and the methodology for general identification is adopted".	APSColombia requires the producer to hold a land use certificate issued by the competent authority, which allows verification that the agricultural activity is authorised in accordance with current land-use planning regulations. The due diligence requirement regarding the legal use of the plot reinforces alignment with applicable Colombian legislation.
2. Environmental Protection			
2.1.1. Agricultural activities are prohibited in protected areas or other legally excluded areas, unless expressly authorised in the applicable management plans or through formal management agreements with the competent authorities, and carried out in accordance with the conditions established therein.	Full	4.3.1.1 It must be verified and ensured that the plantation is located within the agricultural frontier, in an area where agricultural production is permitted, in accordance with the provisions of current national legislation --> see Annex C (Regulations), paragraph [7] --> MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Resolution 0261 of 2018, "By which the National Agricultural Frontier is defined and the methodology for general identification is adopted". 4.9.1.3 The producer must carry out due diligence regarding the legal land-use rights for the plot, and the plot must have a land-use certificate for the cultivation activity, issued by the competent authority.	APSColombia requires that the plantation be located within the agricultural frontier and in areas where agricultural activity is permitted, in accordance with current national legislation. In the Colombian context, the agricultural frontier includes suitable areas, conditional areas and exclusion areas, where agricultural activities may be permitted, restricted or prohibited according to specific conditions defined by the applicable regulations. By requiring implementation of national legislation on land use, APSColombia meets this legal requirement, including the restrictions applicable in protected or exclusion areas. Consequently, full coverage is considered to exist, although implementation of legal

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
			conditions in the case of production in conditional areas could be made more explicit.
2.1.2. Authorised agricultural inputs are used and managed appropriately in accordance with technical procedures.	Full	4.1.2.2 A crop nutrition plan must be designed, implemented and maintained. The nutrition plan implemented must demonstrate that the crop's nutrient requirements and soil amendments have been taken into account, giving priority to the use of fertilisers with low environmental impact, based on the results of soil and foliar analyses (where applicable), and must include the relevant records. In the absence of crop-specific information, the technical assistant or producer must demonstrate the use of technical criteria in the decisions taken (see Annex C (Regulations), points [4, 5, and 8]). Recommendations regarding the implementation of fertilisers (organic or inorganic) must be provided by technical assistants with proven competence or experience, as evidenced by official training certificates or specific courses. Annex C [4] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Agricultural Institute (ICA). Resolution 150 of 2003. Adopting the Technical Regulations on Fertilisers and Soil Conditioners for Colombia. [5] REPUBLIC OF COLOMBIA. MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Agricultural Institute (ICA). Resolution 0375 of 2004. Issuing provisions on the registration and control of bio-inputs and plant extracts for agricultural use in Colombia. [8] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Agricultural Institute (ICA). Resolution 068370 of 2020, "Establishing the requirements for the registration of producers, contract producers, packagers, importers and technical departments conducting agronomic efficacy trials of bio-inputs for agricultural use; as well as the requirements for the registration of bio-inputs for agricultural use. 4.1.2.3 An integrated pest and disease management plan (IPDM) must be implemented. Technical assistance must be provided by advisors with proven competence or experience for the development, implementation and maintenance of IPDM systems. The producer must adopt cultivation methods that reduce the incidence and severity of pest attacks, such as: - Early detection, monitoring sampling and timely control. (see Annex C (Regulatory), paragraph [14]). - Implement biological control practices, such as planting nectar-producing plants, managing weeds, using biological control agents, releasing parasitoids, and applying entomopathogenic fungi and viruses, among others.	APSColombia stipulates that the use of agricultural inputs must be based on technical criteria and implementation of current regulations, including the use of products authorised by the competent authority. It also incorporates requirements relating to the proper handling of fertilisers, bio-inputs and pesticides, as well as their storage, use and control in accordance with the technical and regulatory provisions applicable in Colombia. Consequently, it is considered that there is full regulatory coverage in relation to this legal requirement.

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
		(see Annex D (Informative), paragraph [12]). - Implementing mechanical control practices (such as: manual capture of insect pests in the field, and capture of insects using traps, amongst others). - Where necessary, using agrochemicals legally authorised by the competent health authority and in a rational manner. NOTE It is recommended to seek information on the potential environmental impacts of the agrochemicals to be used, and to incorporate this information into the decision on their use. (see Annex C (Regulatory), points [9, 10, 11, 12, 13 and 14]). Annex C: [9] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Agricultural Institute (ICA). Resolution 00384 of 2001, laying down provisions for the proper use of chemical pesticides. [10] ANDEAN COMMUNITY OF NATIONS (CAN). Andean Decision 436 of 1998, Andean Standard for the Registration and Control of Chemical Pesticides for Agricultural Use. [11] REPUBLIC OF COLOMBIA. Decree 502 of 2003. Regulating Andean Decision No. 436 of 1998 on the registration and control of chemical pesticides for agricultural use. [12] MINISTRY OF THE ENVIRONMENT, HOUSING AND TERRITORIAL DEVELOPMENT. ANDI Chamber of Industry for Crop Protection. Environmental guide for the pesticides sub-sector. 2003. [13] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Agricultural Institute (ICA). Resolution 03759 of 2003. Issuing provisions on the Registration and Control of Chemical Pesticides for Agricultural Use. [14] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Agricultural Institute (ICA). Sub-Directorate for Agricultural Protection and Regulation, Group for the Control and Regulation of Chemical Pesticides for Agricultural Use. Guide for the storage of agricultural inputs. 2007. 4.5.3.1 Chemical and biological synthetic products and substances must be stored, used, handled and transported appropriately. Personnel handling these substances must be trained and certified for this activity. Emergency response plans (ERPs) must be in place and implemented for the safe handling of chemical and biological synthetic substances. Annex C [4–14, 51] [4] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Agricultural Institute (ICA). Resolution 150 of 2003. Adopting the Technical Regulations on Fertilisers and	

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
		Soil Conditioners for Colombia. [5] REPUBLIC OF COLOMBIA. MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Agricultural Institute (ICA). Resolution 0375 of 2004. Issuing provisions on the registration and control of bio-inputs and plant extracts for agricultural use in Colombia. [6] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Agricultural Institute (ICA). Resolution 002009 of 2014, "Establishing the requirements for the registration with the ICA of oil palm plots". [7] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Resolution 0261 of 2018, "Defining the National Agricultural Frontier and adopting the methodology for general identification". [8] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Agricultural Institute (ICA). Resolution 068370 of 2020, "Establishing the requirements for the registration of producers, contract producers, packagers, importers and technical departments conducting agronomic efficacy trials of bio-inputs for agricultural use; as well as the requirements for the registration of bio-inputs for agricultural use. [9] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Agricultural Institute (ICA). Resolution 00384 of 2001, laying down provisions for the proper use of chemical pesticides. [10] ANDEAN COMMUNITY OF NATIONS (CAN). Andean Decision 436 of 1998, Andean Standard for the Registration and Control of Chemical Pesticides for Agricultural Use. [11] REPUBLIC OF COLOMBIA. Decree 502 of 2003. Regulating Andean Decision No. 436 of 1998 on the registration and control of chemical pesticides for agricultural use. [12] MINISTRY OF THE ENVIRONMENT, HOUSING AND TERRITORIAL DEVELOPMENT. ANDI Chamber of Industry for Crop Protection. Environmental guide for the pesticides sub-sector. 2003. [13] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Agricultural Institute (ICA). Resolution 03759 of 2003. Issuing provisions on the Registration and Control of Chemical Pesticides for Agricultural Use. [14] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Agricultural Institute (ICA). Sub-Directorate for Agricultural Protection and Regulation, Group for the Control and Regulation of Chemical Pesticides for Agricultural Use. Guide for the storage of agricultural inputs. 2007. [51] REPUBLIC OF COLOMBIA. Decree 1843 of 1991. "Partially regulating Titles III, V, VI, VII and XI of Law 09 of 1979 on the use and handling of pesticides".	

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
2.1.3. The productive activity does not generate spills into water sources or, if it does, it has the relevant management plans and discharge permits.	Full	4.5.1.1 Systems for the treatment of agrochemical wastewater must be in place; this treatment must also include the disposal of water from the triple rinsing of agrochemical containers (See Annex C (Regulatory), paragraphs [21, 22, 25 and 40]). Annex C [21] MINISTRY OF THE ENVIRONMENT, HOUSING AND TERRITORIAL DEVELOPMENT. Decree 1443 of 2004. Partially regulating Decree-Law No. 2811 of 1974, Act No. 253 of 1996, and Act No. 430 of 1998 in relation to the prevention and control of environmental pollution caused by the handling of pesticides and hazardous waste or residues derived therefrom, and other provisions are laid down. [22] REPUBLIC OF COLOMBIA. Decree 4741 of 2005. Partially implemented by Ministry of the Environment Resolution No. 1402 of 2006, which partially regulates the prevention and management of hazardous waste generated within the framework of integrated management. [25] MINISTRY OF THE ENVIRONMENT, HOUSING AND TERRITORIAL DEVELOPMENT. Decree 4741 of 2005. Partially regulating the prevention and management of hazardous waste generated within the framework of integrated management. [40] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Colombian Agricultural Institute (ICA). Resolution 30021 of 2017, “Establishing the requirements for certification in Good Agricultural Practices in the primary production of vegetables and other species for human consumption”. 4.5.1.2 If the plantation generates domestic or non-domestic wastewater, it must have treatment systems in place (See Annex C (Regulations), paragraph [16]). [16] MINISTRY OF ECONOMIC DEVELOPMENT. Directorate of Drinking Water and Basic Sanitation. Bogotá D.C., November 2000. Technical Regulations for the Drinking Water and Basic Sanitation Sector – RAS – 2000. 4.5.1.3 The plantation must hold, or have taken steps to obtain, permits authorising spillage, where required, and must comply with all obligations set out in the permit(s) (See Annex C (Regulatory), paragraph [27]). [27] MINISTRY OF THE ENVIRONMENT AND SUSTAINABLE DEVELOPMENT. Resolution 631 of 2015, “Establishing the parameters and maximum permissible limit values for point source spills into surface water bodies and public sewerage systems, and setting out other provisions”.	APSColombia sets out requirements for the treatment of wastewater, including that arising from the use of agrochemicals and of domestic or non-domestic origin. It also requires that the plantation holds, or has applied for and obtained, the spill permits issued by the competent environmental authority, where these are required, and that the obligations set out in such permits are complied with. Consequently, it is considered that there is full regulatory coverage in relation to this legal requirement.

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
2.1.4 Solid waste and agricultural input packaging are properly segregated, identified, and disposed of in accordance with applicable environmental regulations	Full	4.5.4.1 An integrated solid and hazardous waste management plan (PGIRS 6) must be in place, documented and implemented. 4.5.4.2 Staff must be trained in the comprehensive management of waste according to its nature. 4.5.4.3 Measures must be implemented to minimise environmental impacts. 4.5.4.4 Waste must be properly managed, identified, separated, sorted and stored according to its nature (hazardous and non-hazardous). The plantation must have designated waste collection points for storage, with a clear description of the type of waste. 4.5.4.5 Measures must be taken to ensure the proper management of ordinary waste, including recoverable waste (compostable, recyclable, reusable, and post-consumer), and evidence of its final disposal must be provided. (see Annex C (Regulations), paragraphs [22, 23, 25 and 26]). [22] REPUBLIC OF COLOMBIA. Decree 4741 of 2005. Partially implemented by Ministry of the Environment Resolution No. 1402 of 2006, which partially regulates the prevention and management of hazardous waste generated within the framework of integrated waste management. [23] MINISTRY OF THE ENVIRONMENT, HOUSING AND TERRITORIAL DEVELOPMENT. Decree 838 of 2005. Amending Decree No. 1713 of 2002 on the final disposal of solid waste and laying down other provisions. [25] MINISTRY OF THE ENVIRONMENT, HOUSING AND TERRITORIAL DEVELOPMENT. Decree 4741 of 2005. Partially regulating the prevention and management of hazardous waste generated within the framework of integrated management. [26] MINISTRY OF THE ENVIRONMENT, HOUSING AND TERRITORIAL DEVELOPMENT. Resolution 693 of 2007. Establishing criteria and requirements to be taken into account for Post-Consumer Pesticide Product Return Management Plans.	APSColombia establishes the obligation to implement a solid and hazardous waste management plan, including its classification, identification, storage, handling and final disposal in accordance with its nature. It also incorporates specific requirements for the management of waste associated with agricultural inputs, in line with the applicable regulations in Colombia. Consequently, it is considered that there is full regulatory coverage in relation to this legal requirement.
2.1.5 Water used to irrigate the production plot is used after obtaining a permit or concession and in accordance with the	Full	4.2.2.1 Where required, permits must be obtained from the competent environmental authority authorising water abstraction(s) for cultivation (see Annex C (Regulations), paragraphs [19 and 24]). [19] MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT. Decree 1594 of 1984. Partially regulating Title I of Law 9 of 1979, as well as Chapter II of Title VI – Part III – Book II	APSColombia establishes a comprehensive framework for water use management, including obtaining abstraction permits where required, implementation of the conditions attached to such permits, and monitoring consumption through flow measurement and record-

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
conditions of this permit/ concession.		and Title III of Part III – Book I – of Decree No. 2811 of 1974 regarding water use and liquid waste. [24] PRESIDENCY OF THE REPUBLIC. Decree 3930 of 2010, Articles 208 and 41. Whereby Title I of Law No. 9 of 1979 is partially regulated, as well as Chapter II of Title VI – Part III – Book II of Decree-Law No. 2811 of 1974 regarding water use and liquid waste, and other provisions are laid down. 4.2.2.2 Water flow measurement equipment must be in place, and records must demonstrate that water consumption does not exceed the authorised flow rate. 4.2.2.3 All management obligations required under the water abstraction permit must be complied with. 4.2.2.4 Permits must be obtained, where required, for the occupation of the watercourse.	keeping. Consequently, it is considered that there is full regulatory coverage in relation to this legal requirement.
2.1.8 Producers are obliged to protect and conserve the soil.	Full	4.1.2 Crop maintenance 4.1.2.1 Techniques must be used to improve or maintain soil structure. The plot must be kept clear to facilitate maintenance work and access. Maintenance tasks include the following: Maintenance must be carried out on the palm fronds to facilitate the collection of shelled fruit. Maintenance must be carried out on the harvest aisles to facilitate movement through them, with or without equipment. The crowns of the palms must be pruned. Maintenance must be carried out on the drainage channels. Maintenance must be carried out on the palm basins to facilitate the collection of shelled fruit. Maintenance must be carried out on the harvest aisles to facilitate movement through them, with or without equipment. The crowns of the palms must be pruned. Maintenance must be carried out on the drainage channels. 4.2.1.1 Fragile soils within the plot must be identified and preserved, and protection practices must be developed to prevent their degradation. 4.2.1.2 Vegetation cover must be planted and/or maintained within the plantation to improve soil conditions and management (see Annex D (Informative), paragraphs [17 and 18]).	The requirement is fully met, as APSColombia establishes specific obligations for soil protection and conservation, including the identification of fragile soils, the implementation of practices to prevent their degradation, the maintenance of vegetation cover, and the prohibition of practices such as burning. These measures are directly aligned with the soil conservation objective set out in the requirement.

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
		4.2.1.3 The spread of potentially invasive introduced species must be controlled to prevent them from becoming weeds within and outside the crop. 4.2.1.4 Where the use of synthetic chemical products for weed control is necessary and justified, they must be used responsibly (these must be approved by the competent health authority and must comply with the manufacturers' dosage and implementation recommendations). 4.2.1.5 Fire must not be used for the preparation and clearing of land for sowing or other cultivation activities (see Annex C (Regulations), paragraphs [20, 41 and 43]). [20] MINISTRY OF THE ENVIRONMENT, HOUSING AND TERRITORIAL DEVELOPMENT. Resolution 532, "Establishing requirements, terms, conditions and obligations for controlled open burning in rural areas in agricultural and mining activities". [41] MINISTRY OF THE ENVIRONMENT AND SUSTAINABLE DEVELOPMENT. Resolution 2245 of 2017, "Regulating Article 206 of Law 1450 of 2011 and adding a section to Decree 1076 of 2015, the Single Regulatory Decree for the Environment and Sustainable Development Sector, regarding the delimitation of water catchment areas". [43] MINISTRY OF THE ENVIRONMENT AND SUSTAINABLE DEVELOPMENT. Decree 1076 of 2015, "Issuing the Single Regulatory Decree for the Environment and Sustainable Development Sector".	
2.1.8 Agricultural activity does not exceed the legal limits for atmospheric pollutants, and the burning of agricultural waste is carried out only after obtaining a permit and in accordance with legal conditions.	Full	4.2.1.5 Fire must not be used for the preparation and clearing of land for sowing or other cultivation activities (see Annex C (Regulations), paragraphs [20, 41 and 43]). [20] MINISTRY OF THE ENVIRONMENT, HOUSING AND TERRITORIAL DEVELOPMENT. Resolution 532, "Establishing requirements, terms, conditions and obligations for controlled open burning in rural areas in agricultural and mining activities". [41] MINISTRY OF THE ENVIRONMENT AND SUSTAINABLE DEVELOPMENT. Resolution 2245 of 2017, "Regulating Article 206 of Law 1450 of 2011 and adding a section to Decree 1076 of 2015, the Single Regulatory Decree for the Environment and Sustainable Development Sector, regarding the delimitation of water catchment areas". 4.5.2.1 Atmospheric emissions and greenhouse gases (GHGs) must be quantified using inventories and/or carbon footprint calculators, and actions must be developed for mitigation (See Annex C (Regulations), paragraphs [17 and 18]). [17] MINISTRY OF THE ENVIRONMENT, HOUSING AND TERRITORIAL DEVELOPMENT.	APSColombia prohibits the use of fire for land preparation and clearing (criteria 4.2.1.5), referencing the applicable regulations on controlled burning (Resolution 532). It also requires the quantification of atmospheric emissions and GHGs through inventories and carbon footprint calculators, with explicit reference to the legal limits for permissible emissions (Resolution 909 of 2008) and the protocol for the control of atmospheric pollution (Resolution 0760 of 2010). In the context of oil palm cultivation, burning is a non-existent practice and the use of combustion machinery is very limited, this being the primary source of emissions covered by the required inventory. Given that burning is prohibited by the standard, it is more stringent than Colombian

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
		Resolution 909 of 2008, "Establishing the permissible emission limits and standards for atmospheric pollutants from stationary sources and setting out other provisions". [18] MINISTRY OF THE ENVIRONMENT, HOUSING AND TERRITORIAL DEVELOPMENT. Resolution 0760 of 2010, "Adopting the protocol for the control and monitoring of atmospheric pollution generated by fixed sources".	regulations, which permit it subject to a permit. Coverage is complete.
2.2.1. The producer did not establish new oil palm plantations in deforested areas after 29 July 2021.	Full	4.3.1.2 Evidence must be provided that no forests have been replaced since January 2011. In the event of deforestation having occurred between January 2011 and December 2020, actions must be taken to carry out ecological compensation or restoration, in accordance with the criteria set out in the Guide for the restoration and compensation of deforestation caused by oil palm and processing plantations (see Annex A). Annex A → GUIDELINES FOR THE RESTORATION AND OFFSETTING OF DEFORESTATION CAUSED BY OIL PALM PLANTATIONS AND PROCESSING FACILITIES	The requirement is fully covered at the regulatory level, as NE 001 establishes in clause 4.3.1.2 the obligation not to have replaced forests since 2011 for the establishment of new areas of production. Furthermore, Annex A defines restoration and compensation measures for cases of deforestation in previous periods, which constitutes a stricter approach than the 2021 cut-off date established in the Colombian legal framework.
2.2.4 Agricultural activity does not contravene the protection of endangered species or the conservation of biodiversity.	Full	4.4.1.2 Forested areas and strategic ecosystems must be protected and managed through the implementation of actions to preserve and conserve forest fragments, gallery forests and other ecosystems, promoting their connectivity. 4.4.2.1 Areas of high conservation value (HCV) must be identified, and a plan for their management and conservation must be implemented. 4.4.2.2 Rare, threatened or endangered plant species and ecosystems (RAP) must be monitored, with records of sightings and species monitoring. 4.4.3.1 Landscape management tools (LMTs) must be incorporated into the design, redesign or management of the plantation, such as: enrichment of forest fragments, protection or restoration of water sources, biological corridors, living fences and nectar-producing plants, amongst others. 4.3.2.1 For new plantations, evidence must be provided, based on satellite imagery, maps or similar sources, that areas of high conservation value (AVC) have not been disturbed or affected for the development of the project.	APSColombia establishes obligations for the protection of biodiversity, including the conservation of strategic ecosystems, the identification and management of areas of high conservation value, and the monitoring of threatened or endangered species. It also incorporates measures for ecological connectivity and landscape protection, as well as a prohibition on intervening in areas of high conservation value in new plantations. Consequently, it is considered that there is full regulatory coverage in relation to this legal requirement.
3. Third-Party Rights and FPIC			

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
3.1.1. Agricultural activities respect the protection of cultural heritage and avoid impacts on sites, resources and habitats of cultural, archaeological or historical importance to Indigenous communities.	Full	4.3.2.1 For new plantations, the following are required: An analysis to determine whether or not there was any impact on or intervention in HCVs; Establishment of remediation or restoration measures agreed with the affected stakeholders; Records of remediation or restoration measures implemented in affected HCV areas. 4.4.2.1 Areas of High Conservation Value (HCV) must be identified and a plan for their management and conservation implemented. 4.4.2.1 For established plantations, the following is required: Identification and location (plots, surrounding areas) of High Conservation Value (HCV) areas; A management and conservation plan for the identified HCV areas; Records of: 1. Management and conservation actions defined in the plan; 2. Staff training on what HCV areas are, how to identify them and how to protect them; 3. Participation of the producer in training workshops or meetings for the identification of HCVs. 4.9.3.1 The producer must identify relevant stakeholders in the local area or within their community, including the presence of nearby ethnic groups, in the implementation. 4.9.3.2 There must be channels for communication and the handling of queries or complaints (PQRS) with communities and other stakeholders. 4.9.3.3 The producer must carry out activities to positively impact community development.	APSColombia requires the identification of High Conservation Value (HCV) areas and the implementation of a Management and Conservation Plan (criteria 4.4.2.1). The standard's HCV framework comprises six categories, including HCV 6, defined as: 'Sites, resources, habitats and landscapes significant for cultural, historical or archaeological reasons at a global or national scale, or of cultural, ecological, economic, or religious or sacred importance, critical to the traditional culture of local communities or indigenous peoples'. For new plantations, criterion 4.3.2.1 requires an analysis to determine whether HCVs have been affected, including remedial actions agreed with stakeholders. For established plantations, criterion 4.4.2.1 requires the identification and location of HCVs, a management and conservation plan, and records of staff training. These criteria, combined with the identification of local stakeholders and ethnic groups (4.9.3.1), communication channels and PQRS (4.9.3.2) and the development of activities with a positive impact on communities (4.9.3.3), constitute comprehensive coverage of the requirement.
3.2.1. The rights of Indigenous and Afro-Colombian peoples are respected.	Full	4.4.2.1 Areas of high conservation value (HCV) must be identified and a plan for their management and conservation must be implemented. 4.9.2.1 The producer must be aware of their duties regarding the protection of human rights and implement practices to ensure respect for them. 4.9.2.2 Have mechanisms in place to identify, prevent and mitigate risks related to the human rights of their workers or communities, and determine actions to address such risks should they materialise. 4.9.3.1 The producer must identify relevant stakeholders in the local area or within their community, including the presence of nearby ethnic groups, in the event of implementation.	APSColombia establishes a comprehensive framework for the respect of the rights of Indigenous and Afro-Colombian peoples. Criteria 4.9.2.1 requires a documented commitment to the protection of human rights, with awareness-raising verified through interviews with workers. Criteria 4.9.2.2 requires a documented methodology for the identification, prevention and management of human rights risks, with records of prioritised risks, remedial actions and reparations – constituting a practical and auditable verification of implementation in the field. Criteria 4.9.3.1 requires due diligence that explicitly

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
		4.9.3.2 There must be channels for communication and the handling of queries or complaints (PQRS) with communities and other stakeholders. 4.9.3.3 The producer must carry out activities to positively impact the development of communities. Assessment guide: (4.9.2.1) Have a documented commitment to the protection of human rights (HR), with implementation for workers, the community and other stakeholders. Communicate the documented commitments regarding respect for human rights. Interview workers to verify implementation of the stated commitments regarding respect for human rights. (4.9.2.2) Establish a methodology for the identification, prevention and management of human rights-related risks Records of: 1. Identification of assessed and prioritised human rights risks; 2. Actions taken to manage the identified risks; 3. Remedial and/or compensatory actions where applicable (4.9.3.1) Due diligence to identify relevant stakeholders who could be positively or negatively impacted by cultivation activities, including those recognised as ethnic groups (indigenous peoples, Afro-descendants, Raizales, Palenques or Rrom). 1. Stakeholder mapping; 2. Classification of stakeholders (influence, interest, power, etc.); 3. Analysis of collective groups (organisation and representativeness) (4.9.3.2) Standard Operating Procedures (SOPs) for the receipt, management and resolution of PQRSs, including at least: > Definition and scope of PQRSs;> Mechanisms and steps for the receipt and handling of PQRSs;> Responsibilities, response times and resolution of PQRSs;> Mechanisms to protect the anonymity and integrity of those submitting them Records of:	identifies ethnic groups – indigenous peoples, Afro-descendants, Raizales, Palenques or Rrom – including mapping of stakeholders, classification by influence and interest, and analysis of the organisation and representativeness of collective groups. Criteria 4.9.3.2 requires operational procedures for Petitions, Complaints, Claims and Suggestions (PQRS) with protection of anonymity and verification of the functioning of the channels in the field, ensuring that communication mechanisms operate continuously beyond the initial identification. The AVC Management Plan goes beyond identification: for new plantations (4.3.2.1) it requires remedial actions agreed with affected parties, with records of implementation; for established plantations (4.4.2.1) it requires documented management and conservation actions and staff training. Criteria 4.9.3.3 requires local development mechanisms agreed with the communities, with records of implementation. Coverage is complete

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
		1. Dissemination of the SOPs and the communication channels established for submitting PQRSs;2. A register of PQRSs received, which must include at least:;3. Evidence of the resolution of PQRSs Existence and operation of the communication channels established for the receipt of PQRSs (4.9.3.3) A mechanism defining strategies to contribute to the development of the local community, or a community engagement plan or a corporate social responsibility (CSR) programme, agreed with the communities. Records of planned and implemented activities under the programmes or mechanisms defined and agreed with the communities.	
3.3.1. If the agricultural activity generates potential impacts on ethnic communities, the FPIC (Free, Prior and Informed Consent) or Prior Consultation process was respected.	Full	4.9.1.2 The producer must identify the zones or areas recognised as collective territories near their plot (such as: indigenous reserves, Afro-descendant community councils); 4.9.2.2 Have mechanisms in place for the identification, prevention and mitigation of risks related to the human rights of their workers or communities 4.9.3.1 The producer must identify relevant stakeholders in the surrounding area or within the community where the crop is grown who could affect or be affected by their activity. The producer must identify the presence of ethnic groups (indigenous, Afro-descendant, Raizal, Palenque or Rrom) near the production farm, where implementation is required. 4.3.2.1 For new plantations, evidence must be provided, based on satellite imagery, maps or similar sources, that areas of high conservation value (HCV) have not been disturbed or affected for the purposes of the project. Assessment guide: (4.9.1.2) Due diligence to identify the presence or absence of areas recognised as collective territories on or adjacent to the plots, using information such as: > Databases of national and local government bodies. > Geographic layers contained in open databases (e.g. ANT Open Data Portal, thematic maps from the IGAC Geoportal, etc.) > Consultations and opportunities for participation with local communities (4.9.2.2)	Criteria 4.9.3.1 requires the identification of ethnic groups through stakeholder mapping and analysis of collective groups. Criteria 4.9.1.2 requires the identification of collective territories near the plot and the obtaining of a certificate from the Ministry of the Interior validating the presence or absence of ethnic minorities. Criteria 4.9.2.2 requires mechanisms for the identification, prevention and mitigation of human rights risks, with records of remedial and reparatory actions. If the presence of ethnic groups is determined, and to the extent that the activity requires it, the initiation of Prior Consultation and FPIC is requested, which is managed entirely by the Directorate of Prior Consultation of the Ministry of the Interior. Coverage is comprehensive. As a due diligence measure, it is recommended that, where the Ministry of the Interior's certification identifies the presence of ethnic communities within the plot's area of influence, the operator formally initiates the Prior Consultation process with the Ministry of the Interior's Directorate of Prior Consultation in accordance with current Colombian regulations.

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
		Records of: 1. Identification of assessed and prioritised human rights risks 2. Actions to address the identified risks 3. Remedial and/or compensatory actions where applicable (4.9.3.1) Due diligence to identify relevant stakeholders who could be positively or negatively impacted by cultivation activities, including those recognised as ethnic groups (indigenous peoples, Afro-descendants, Raizales, Palenques or Rrom). 1. Stakeholder mapping 2. Classification of stakeholders (influence, interest, power, etc.). 3. Analysis of collective groups (organisation and representativeness) (4.3.2.1) Analysis to determine whether or not AVCs were affected by or intervened in the establishment of the new plantations, carried out using a traceable methodology that includes, as a minimum: > Cross-referencing with geospatial maps according to the type of AVC and consultations with stakeholders. > Identification of AVCs present in the project area. > Identification, analysis and estimation of potential impacts on the project's development.	
4. Labour Rights			
4.1.1. Where a producer engages workers, the employment relationship is governed by one of the contractual modalities recognised by law fixed-term, indefinite, apprenticeship, or temporary/casual/ incidental—whether concluded in writing or orally, and in accordance	Full	4.7.1.2 Workers must be formally employed under a written contract, which must be provided to the worker, whether they are hired directly or through a contractor; the contractor must be legally incorporated with a registered business name and the appropriate capacity to provide personnel services. Workers must receive a detailed explanation of the terms of their employment. In the case of contracting firms, these must comply with legal payment obligations and registration requirements. 4.8.1.1 The producer must maintain an up-to-date register of suppliers and must verify implementation of applicable regulations according to the activities carried out by the suppliers.	APSColombia requires the formalisation of the employment relationship through written contracts and the communication of their terms to workers, whether hired directly or through third parties. Coverage is comprehensive.

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
with the conditions established by law.			
4.2.1 If a producer employs permanent workers, they must not exceed the working hours established by law, and any overtime and work performed on Sunday must be remunerated.	Full	4.7.1.1 Payment must be made for overtime and surcharges for Sunday and public holiday work; a record of the corresponding payments must be kept. 4.7.2.1 The employer must not make the payment of wages conditional upon or withhold payment of wages on the basis of requirements that go beyond the employment contract, or subject to conditions such as the implementation of targets (not agreed in the contract) or working hours that exceed the standard working day. Assessment guide: (4.7.1.1) Wage payment records covering direct staff and contractors, containing at least: > Wage details (basic wage, overtime and surcharges, other payments (transport allowance, bonuses, severance pay, etc.) (4.7.2.1) 1. Have a documented commitment prohibiting forced labour on the plantation, taking into account indicators such as: > Excessive overtime 2. Maintain records of: Overtime worked by each worker, specifying: > Number of hours worked, indicating whether they are day or night shifts 3. Interview the worker to verify implementation of the commitments regarding forced labour	APSColombia establishes the obligation to pay overtime and surcharges for work on Sundays and public holidays (criteria 4.7.1.1). Criteria 4.7.2.1 prohibits making the payment of wages conditional on the implementation of working hours that exceed the standard working day. The assessment guide for this criterion expressly requires: a documented commitment to prohibit forced labour that includes excessive overtime as an indicator; official authorisation to work overtime issued by the competent authority; and detailed records of each worker's overtime, specifying the number of hours worked. This set of requirements constitutes an effective mechanism for verifying implementation of the legal limit on working hours. Coverage is complete.
4.3.1 Workers must receive at least the legal minimum wage.	Full	4.7.1.1 Workers must receive a wage for the work performed; the payment made to the worker must be equal to or higher than the current statutory monthly minimum wage (SMMLV), or its equivalent in the case of piecework; payment must be made for overtime and surcharges for work on Sundays and public holidays. Workers: - must be paid their wages, together with social security and benefits, within the timeframes agreed in the employment contract; - must be provided in good time with the statutory provisions and personal protective equipment (PPE) required for the work; and - there must be a record of the relevant payments.	This requirement is fully met, as the APS Colombia standard explicitly stipulates that the wages paid to workers must be equal to or higher than the current statutory monthly minimum wage, including the payment of overtime and surcharges in accordance with applicable regulations. It also requires implementation of other obligations relating to wage payments, such as the recording of payments and the verification of implementation in the case of workers employed through third parties.

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
		For workers employed by the contractor, it must be verified that the contractor has the necessary documentation to demonstrate compliance with these conditions.	Consequently, it is considered that there is full regulatory coverage in relation to this legal requirement.
4.4.1. Employers must provide protective equipment and training to workers who perform hazardous activities.	Full	4.7.1.1 Workers must be paid a wage for the work they perform; the payment made to the worker must be equal to or higher than the current statutory monthly minimum wage (SMMLV), or its equivalent in the case of piecework; overtime and surcharges for work on Sundays and public holidays must be paid. Workers: - must be paid their wages, together with social security contributions and benefits, within the timeframes agreed in the employment contract; - must be provided in good time with the statutory allowances and personal protective equipment (PPE) required for the work; and - there must be a record of the relevant payments. For workers employed by the contractor, it must be verified that the contractor has evidence of compliance with these conditions. 4.7.5.1 The producer must have an occupational health and safety management system (OHSMS) commensurate with the number of workers, both direct employees and those employed through the contractor. With regard to the OSHMS for companies with between 1 and 50 workers, these must comply with the provisions of Annex B (Regulatory), Table B.1, and for those with more than 50 workers, they must comply with the provisions of current national legislation (see Annex C (Regulatory), paragraphs [28 and 84]). Annex B (Regulatory), Table B.1 – minimum occupational health and safety criteria, including: hazard identification and risk assessment; implementation of the Occupational Health and Safety Management System (SG-SST); provision and use of personal protective equipment (PPE); training in occupational health and safety; establishment of emergency plans; minimum infrastructure and safe working conditions; and occupational health prevention and promotion programmes [28] MINISTRY OF LABOUR. Resolution 02013 of 1986. Regulating the organisation and operation of Occupational Medicine, Hygiene and Safety Committees in the workplace. The Ministers of Labour and Social Security and of Health, in exercise of the powers conferred upon them by Article 25 of Decree No. 614 of 1984. [84] MINISTRY OF LABOUR. Decree 1072 of 2015, “Issuing the Single Regulatory Decree for	Full regulatory coverage, as the provision of PPE, risk management and training are required.

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
		the Labour Sector". Producers with temporary or permanent camps must ensure conditions of hygiene, health and safety (See Annex C (Regulations), paragraph [29]). 4.5.3.1 Chemical and biological synthetic products and substances must be stored, used, handled and transported appropriately. Personnel handling these substances must be trained and certified for this activity. Emergency response plans (ERPs) must be in place and implemented for the safe handling of chemical and biological synthetic substances.	
4.5.1. No discrimination shall occur between workers on grounds of gender, race, religion, age, or any other protected characteristic, where capabilities and working conditions are equal.	Full	4.7.3.1 The producer must have policies for gender equity in the workplace, and these must be communicated to workers. 3.14 discrimination. Any distinction, exclusion, restriction or preference based on certain grounds such as race, colour, sex, language, religion, political or other opinion, national or social origin, economic status, birth, or any other social condition, which has the purpose or effect of nullifying or impairing the recognition, enjoyment or exercise, on an equal footing, of the human rights and fundamental freedoms of all persons. (See Annex D (Informative) item [48]) 4.9.2.1 The producer must understand their obligations regarding the protection of Human Rights, and implement practices to ensure their respect. 4.9.2.2 Have mechanisms in place for the identification, prevention and mitigation of risks related to the human rights of workers or communities, and determine actions to remedy such risks when they materialize (See Annex D (Informative), items [53 and 54]).	APSColombia requires a gender equity policy (criterion 4.7.3.1) as specific coverage against discrimination on grounds of gender. In addition, the standard expressly defines the concept of discrimination in item 3.14, including grounds of race, colour, sex, language, religion, political opinion, national or social origin, economic status, birth, or other social condition. Criteria 4.9.2.1 and 4.9.2.2 establish the producer's obligation to understand and ensure respect for human rights, as well as to have mechanisms in place for the identification, prevention and mitigation of risks associated with these rights for their workers. Given that discrimination, as defined in item 3.14, constitutes a violation of human rights, this general human rights risk-management framework provides operative and auditable coverage of the grounds of discrimination contemplated in the standard's definition, beyond gender.
4.6.1. Workers are free to join a trade union of their choice and shall not be subjected to retaliation for exercising this right.	Full	4.7.6.1 (NE 001) / 4.7.5.1 (NE 002) stipulates that the employer must inform workers of their right to freedom of association "in accordance with the provisions of current national legislation". Colombian legislation (CST Art. 353-354) ALREADY prohibits reprisals for exercising this right. By requiring compliance with the law, the standard incorporates this prohibition. Assessment guide: 1. Have a documented commitment to protect workers' right to freely and voluntarily join or affiliate with an association, and likewise their right to withdraw from it at any time.	APSColombia establishes the employer's obligation to inform workers of their right to freedom of association and requires a documented commitment in this regard, its dissemination, and verification through interviews with workers. Furthermore, criterion 4.7.6.1 (NE 001) / 4.7.5.1 (NE 002) stipulates that the employer must inform workers of their right to freedom of association "in accordance with the provisions of current national legislation". As Colombian legislation (CST Art. 353-354)

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
		2. Disseminate the documented commitments regarding the right to freedom of association to workers. 3. Conduct interviews with workers to verify implementation of the commitments made regarding freedom of association.	prohibits reprisals for exercising the right to freedom of association, the standard incorporates this prohibition. Coverage is comprehensive.
4.7.1. The employer complies with the current social security regime, including the payment of the corresponding contributions	Full	4.7.1.1 Workers must receive a wage for the work performed; the payment made to the worker must be equal to or higher than the current statutory monthly minimum wage (SMMLV), or its equivalent in the case of piecework; payment must be made for overtime and surcharges for work on Sundays and public holidays. Workers: - must be paid their wages together with social security and benefits within the timeframes agreed in the employment contract; - must be provided in good time with the statutory equipment and personal protective equipment (PPE) required for the work; and - there must be a record of the relevant payments. For workers employed by a contractor, it must be verified that the contractor has the necessary documentation proving compliance with these conditions. 4.7.1.3 Family members working on the farm must have social security cover. Family members, including the owner, who work on the farm must have some form of health cover, be affiliated to an ARL or a micro-insurance scheme, and must contribute to a pension scheme (see Annex D (Informative), points [53 and 54]).	Full coverage at the regulatory level, as payment of social security contributions and benefits is required.
4.8.1. The employer shall grant 18 weeks of paid maternity leave to pregnant employees and 8 days of paid paternity leave to fathers.	Full	4.7.1.1 Workers must receive a wage for the work performed; the payment made to the worker must be equal to or higher than the current statutory monthly minimum wage (SMMLV), or its equivalent in the case of piecework; payment must be made for overtime and surcharges for work on Sundays and public holidays. Workers: - must be paid their wages, together with social security and benefits, within the timeframes agreed in the employment contract; - must be provided in good time with the statutory equipment and personal protective equipment (PPE) required for the work; and - there must be a record of the relevant payments. For workers employed by the contractor, it must be verified that the contractor has the necessary documentation proving compliance with these conditions.	APSColombia requires the payment of social security and social benefits within the agreed timeframes, verified by means of payment documentation including the Payroll Statement, PILA Payment Receipt and payment receipts issued by the relevant body, for both direct employees and those employed through contractors. In the Colombian context, maternity and paternity leave are financial benefits covered by the General Social Security System, funded through contributions that the employer is obliged to pay and record. Implementation of the social security regime required by the standard, verified

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
			through auditable documentation, implies in practice access to these benefits. Coverage is comprehensive.
4.9.1. The employer shall adopt measures to prevent, address and sanction workplace harassment and sexual harassment.	Full	4.7.3.1 The producer must have policies in place to promote gender equality in the workplace, and these must be communicated to workers. 4.9.2.1 The producer must be aware of their duties regarding the protection of human rights and implement practices to ensure respect for them. 4.9.2.2 Have mechanisms in place to identify, prevent and mitigate risks related to the human rights of its workers or communities, and determine actions to address such risks when they materialise (See Annex D (Informative), points [53 and 54]). 4.9.3.2 There must be channels for communication and the handling of queries or complaints from stakeholders. The producer must have a procedure for requests, complaints, claims and suggestions (PQRS 8) from workers, contractors, communities and other stakeholders, which ensures the protection of the anonymity and integrity of those making the PQRS.	APSColombia requires gender equality policies that explicitly include the prevention of harassment (criteria 4.7.3.1), verified through records of awareness-raising and interviews with workers. Criteria 4.7.2.1 requires a documented commitment to prohibit forced labour that expressly includes the abuse of vulnerability and physical or sexual violence as indicators, with verification through field interviews. Criteria 4.9.2.2 requires mechanisms for the identification, prevention and mitigation of human rights risks, with records of prioritised risks and remedial actions – a framework broad enough to cover situations of workplace and sexual harassment beyond the scope of gender. Criteria 4.9.3.2 requires a PQRS procedure with protection of anonymity that guarantees accessible channels for reporting these situations. The coverage is comprehensive.
5. Human Rights			
5.1.1 Hazardous agricultural activities are prohibited for persons under 18, and individuals aged 15–17 may work only under the legally prescribed conditions regarding working time, weekly limits, and protection from hazardous tasks.	Full	4.7.4.1 Workers under the age permitted by Colombian regulations must not be employed. No one under the age of 15 must work in cultivation. For those over 15 years of age, permits from the Ministry of Labour must be obtained for their employment. These workers must not perform high-risk tasks given their age and must be enrolled in school (see Annex C (Regulations), sections [32, 33, 34, 35 and 39]). 4.7.4.2 Minors within the family (who are related by blood to the farm owner) involved in farm work must be subject to family labour conditions. Minors must not be taken out of school to carry out the work, and the work must not pose a risk to them (see Annex C (Regulations), paragraphs [36 and 37]).	Full regulatory coverage, as child labour below the legal age is prohibited and clear conditions are established for the employment of minors aged 15 to 18, including permits, risk restrictions and schooling requirements.
5.2.1 Forced labour, including any practices that restrict workers' freedom of	Full	4.7.2.1 The employer must not make the payment of wages conditional upon or withhold payment of wages due to implementation of requirements that exceed the terms of the employment contract, or subject to conditions such as meeting targets (not agreed in the	APSColombia expressly prohibits the withholding or conditioning of wages beyond what is agreed in the employment contract (criteria 4.7.2.1). The assessment

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
employment, is strictly prohibited.		contract) or working hours that exceed the standard working day. Assessment criteria (4.7.2.1) Have a documented commitment to prohibit forced labour on the plantation that considers indicators such as: > Exploitation of vulnerability > Deception > Restrictions on movement > Isolation > Physical or sexual violence > Intimidation and threats > Withholding of documents > Withholding of wages > Debt bondage > Degrading working and living conditions > Excessive overtime Interview with the worker to verify implementation of the commitments made regarding forced labour 4.9.2.1 The producer must be aware of their duties regarding the protection of human rights and implement practices to ensure compliance with them. 4.9.2.2 Have mechanisms in place to identify, prevent and mitigate risks related to the human rights of their workers or communities, and determine actions to remedy such risks when they materialise	guide for this criterion requires a documented commitment to prohibit forced labour that explicitly addresses the indicators recognised by the ILO: abuse of vulnerability, deception, restrictions on movement, isolation, physical or sexual violence, intimidation and threats, withholding of documents, withholding of wages, debt bondage, degrading working and living conditions, and excessive overtime. The framework for identifying and mitigating human rights risks (criteria 4.9.2.1 and 4.9.2.2) reinforces this coverage. The coverage is comprehensive.
6. Taxation, Anti-Corruption, Trade, and Customs			
6.1.1. Palm oil buyers, processors or exporters pay the parafiscal contributions defined by law	No coverage	4.10.1.1 The processing plant must operate in accordance with ethical principles in the conduct of its business, taking into account the following (References [66], [67], [68] and [69]): - having and implementing a code of ethics and good governance, - respecting the terms agreed with customers and suppliers, - comply with the company's internal regulations or procedures, and - comply with the legal requirements applicable to the production of palm oils (see Annex F).	No provisions are identified in the APSColombia standard that specifically address implementation of the palm oil sector's parafiscal contribution obligations, as established by Law 138 of 1994, Decree 2354 of 1996 and Law 101 of 1993. Although the standard incorporates general principles of ethical and legal conduct and refers to the Tax Code, these elements do

Certification: APSColombia	Commodity: Palm Oil	Country: Colombia	
Areas of law	Coverage	Reference	Comments
		4.10.2.1 The processing plant must take steps to minimise the risk of becoming involved in illicit activities, money laundering and terrorist funding (references [18], [66], [67], [68], [69] and NTC-ISO 37001). 4.10.2.2 The processing plant must ensure the protection and lawful use of personal data provided by employees, suppliers, customers and third parties with whom the company interacts, in accordance with data protection policies (references [28], [66], [67], [68] and [69]). Colombian Superintendency of Companies. Chapters X and XIII of the Basic Legal Circular. (reference [66]). Presidency of the Republic. Statutory Law 1581 of 2012 (reference [67]). ICA. Resolution 2009 of 2014 (reference [68]). Tax Code. Titles VII–VIII (reference [69]).	not translate into verifiable operational requirements within the certification scheme. APSColombia has indicated that it is feasible to incorporate a new requirement in this regard into the processing plant assessment process (NE002), in coordination with Fedepalma. Coverage is non-existent.
6.1.2. Exporters are responsible for customs duties and taxes as established by law.	No coverage	4.10.1.1 The processing plant must operate in accordance with ethical principles in the conduct of its business, taking into account the following (References [66], [67], [68] and [69]): - have and implement a code of ethics and good governance, - respect the terms agreed with customers and suppliers, - comply with the company's internal regulations or procedures, and - comply with the legal requirements applicable to the production of palm oils (see Annex F). 4.10.2.1 The processing plant must take steps to minimise the risk of becoming involved in illicit activities, money laundering and terrorist financing (references [18], [66], [67], [68], [69] and NTC-ISO 37001). 4.10.2.2 The processing plant must ensure the protection and lawful use of personal data provided by employees, suppliers, customers and third parties with whom the company interacts, in accordance with data protection policies (references [28], [66], [67], [68] and [69]). Colombian Superintendency of Companies. Chapters X and XIII of the Basic Legal Circular. (reference [66]). Presidency of the Republic. Statutory Law 1581 of 2012 (reference [67]). ICA. Resolution 2009 of 2014 (reference [68]). Tax Code. Titles VII–VIII (reference [69]).	No provisions are identified in the APSColombia standard that specifically address implementation of customs obligations. The scope of assessment of the APSColombia standards does not include international trading companies or other operators engaged in the export of oils. Although the standard incorporates general principles of ethical and legal conduct, these do not translate into verifiable operational requirements regarding customs duties and taxes. There is no coverage.

Note on Sources

Sources used for the analysis and certification figures:

- APSColombia. Company Standard NE 001 — Production of Sustainable Colombian Palm Oil: Oil Palm Cultivation, first update, published 28 December 2022.
- APSColombia. Company Standard NE 002 — Production of Sustainable Colombian Palm Oil: Palm Oil Mill, version 2.0, published 2 December 2024.
- European Forest Institute (EFI). Due Diligence Support Tool under the EUDR Framework for the Legality of Palm Oil Produced in Colombia. English version.

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