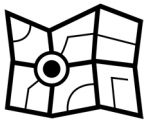


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Argentina Risk Mitigation Guide

Beef



This tool has been developed by NEPCon under the project “Responsible Sourcing of Soy, Palm Oil and Cattle” with support from DANIDA, Ministry of Foreign Affairs of Denmark.



COUNTRY SPECIFIC
TOOLS



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Argentina Beef Risk Mitigation Guide

NEPCo has evaluated the risk of illegality in Argentinan Beef supply chains across 7 categories:



Business Issues



Social Issues



Environmental Issues



Conversion



GMOs



Animal Welfare



Traceability

Risks were identified in relation to business issues, social issues, environmental issues and conversion. This Beef Risk Mitigation Guide provides advice on how to mitigate the risks identified.

Beef source types and risks

There are three beef source types found in Argentina. Knowing the “source type” that Beef originates from is useful because different source types can be subject to different applicable legislation and have attributes that affect the risks.

Small ranch	Beef from small, privately owned (usually by a family) ranches. Carry out both livestock breeding (breeder extensive management; and fattening (fattening, rangeland). Often farming for subsistence.
Medium commercial ranch	Beef from medium sized commercial ranches which are privately owned and managed by commercial entities. The ranches carry out: <ul style="list-style-type: none">i. Breeder extensive management;ii. Breed refinement (breeders)iii. Fattening, rangeland Fattening, intensive pasture management
Large commercial ranch	Beef from large commercial ranches which are privately owned by livestock breeding company (whether large holder or group of holders). These are the large-scale livestock production ranches, where the management is subcontracted to professional management or company management pools. The ranches carry out the same activities as the medium commercial ranches, as well as feed-Lot, industrialized fattening.

We have analysed the risks for all source types and found the risks differ primarily between the beef producing regions (North West (NOA), North East (NEA), Pampeña - Centro, Cuyo and Patagonia), and in a few instances, between the source types.

Map your supply chains

To effectively evaluate and mitigate risks in your supply chain, it is necessary for you to know where the source originates. This will allow you to determine your source type and mitigate the risks associated with that source type. As risks have been identified with all source types, supply chain mapping is necessary to further evaluate, specify and mitigate the risks.



The **Supply Chain Mapping Tool (DD-07)** can be used to record supply chain information at a detailed level.



The **Supplier Management Form (DD-04)** can be used to maintain a complete supply chain overview.



Business Issues

The following three risks have been identified related to business issues in Argentina:

1. Risk that that land tenure is not properly registered because of a lack of coordination between national and provincial officials on relevant land registration regulations. This is more acute with indigenous peoples' lands and short term land renters where the latter is connected to a high number of fraudulent contracts.
2. Risk that Land Use Change Plan and Environmental Impact Assessment requirements are not complied with, as demonstrated by the significant evidence of illegal deforestation, and/or are avoided as many land owners choose to pay penalty fees and/or bribes to circumvent the official procedures.
3. Risk of tax evasion/fraud of both VAT taxes and income/profit taxes, due to the high tax burden and/or attractive tax rebates. Non-payment and underpayment are common. Underpayment is carried out by either non-declaration of all sales or misrepresentation of sales figures. Tax avoidance is also possible through manipulations that result in greater tax credits and/or claiming export sales for VAT refunds.

Risk	Mitigation recommendations
<p>Risk that that land tenure is not properly registered.</p> <p><i>Note: This is not applicable to beef sourced from the Pampeña Central region</i></p>	<ol style="list-style-type: none"> 1. Check that the Farm has all the legally required documents or records. <p><i>Verifiers:</i></p> <ul style="list-style-type: none"> ○ Possession title (<i>Informe de Dominio</i>): Every private land owner must hold a valid land title issued by the National Rural Land Registry of the Ministry of Justice and Human Rights at the federal level and the Provincial General Registry of property at the province level. ○ Provincial Land Property Registry: Report of domain conditions (<i>Registro de la Propiedad Inmueble Provincial: Informe de condiciones de dominio</i>)

- Provincial Rent: Debt Free of Property Tax (*Renta Provincial: Libre Deuda del Impuesto Inmobiliario Básico*)
 - Federal administration of Public Income (AFIP) Tax Free Debt – AFIP (*Libre Deuda Fiscal*)
 - Report of Municipal Debt Free (*Informe de Libre Deudas Municipal*)
 - For land renters/tenants: A legal long term leasing contract - This contract should be recorded in the National tax office (AFIP)) and notarial registered at the (in respective province) General Provincial Registry of Property. [Note: In case of land lease, it is better if the land is rented through long term contracts, due to the problematic legal conditions of the so-called short term accidental contracts (fraudulent), especially for medium and large enterprises
2. Farm registration should be crossed checked with the Ministry of Justice and Human Rights and/or the National Agency of Rural Land
 3. Identify potential conflicts over land uses. Ask the supplier for a map identifying the traditional communities close to its farms and/or cross reference the farm location with the location of indigenous lands.
- Verifiers (sources of information about potential Land conflicts with IPs):*
- Ministry of Justice and Human Rights: <http://www.jus.gov.ar/derechoshumanos/publicaciones/busqueda-por-temas/pueblos-originarios.aspx>
 - Amnesty International (Amnistía Internacional) Argentina: <http://www.territorioindigena.com.ar/Pueblos-Originarios>

Risk that *Land Use Change Plan* and *Environmental Impact Assessment* requirements are not complied with.

Note: This is not applicable to beef

1. Verify land tenure compliance (See report section 1.1.7)
2. Verify that the cattle farm has been duly registered and has the following valid documentation:

Verifiers:

 - *Operator/Producer's Single Code of Fiscal Identification (Código Único de Identificación Tributaria Spanish document name? (CUIT)/ Single Code of Professional Identification (Código Único de Identificación del Ganadera (CUIL)) administered by the Federal Administration of Public Revenues (AFIP)*

sourced from the
Pampeña Central
region

- Document evidence that CUIT/CUIL supplier identification has been used to register with:
 - The National Health Registry of Farming and Livestock Producers (Registro Nacional Sanitario de Productores Pecuarios (RENSPA))
 - Single Register of Official Accounting (Registro Único de Cuentas Oficiales (RUCO)))
 - o Document for Animal Transport and Transport Bill (Documento para el Transito de Animales DTA and Carta de Porte)
3. Verify the presence of native forest within the premises and compare with regulatory territorial maps concerning the native forest.
Verifiers:
 - o Native Forest Land-use Planning Map (Mapas Ordenamiento Territorial Bosque Nativo (OTBN) in its Spanish acronym)
 4. In cases where native forests are present within the farm premises, verify that all documents required under National Act 26.331 on Native Forests (Ley 26.331 - Bosque Nativo) are available.
Verifiers:
 - o Authorized Plan for Land Use Change
 - o Native Forest Management Plan
 - o Environmental Impact Study
 5. Verify that no illegal forest conversion has been conducted. Cross reference and compare the available information with OTBN maps and data, to verify any land conversion has been conducted only in areas pertaining to category III, and in accordance with the Authorized Plan for Land Use Change.
Verifiers:
 - o Authorized Plan for Land Use Change (autorización del Plan de Cambio Uso de la Tierra)
 - o Native Forest Management Plan
 - o Environmental Impact Study
 - o Consultation at the Secretariat (or Ministry) for the Environment
 - o Native Forest Land-use Planning Map (OTBN in its Spanish acronym)

Risk of tax evasion/fraud due to the high tax burden and/or attractive tax rebates.

1. Consult the Federal Administration of Public Income (*Administración Federal de Ingresos Públicos AFIP*) that the supplier is correctly registered, and **their** tax obligation is fulfilled and they have tax debt free status verify the supplier has the following:
 - A valid registration number CUIL/CUIT
 - Tax Debt-free certificate (Libre Deuda Fiscal), Federal Administration of Public Income (AFIP)
2. Verify the farmers last year's account balance record (can find this reported in a farm's annual business report) is valid with the [General Justice Inscription](#) (*Inscripción General de Justicia IGJ*) General Superintendence of Corporations (Inscripción General de Justicia).
3. Confirm the relation between quantities of cattle sold and transport in relation to the declared farm area.
Verifiers:
 - The Consignment Note (For Transportation)
 - Electronic invoice
 - Code of traceability of grain (CTG) should be the same.



Social Issues

The following three risks have been identified related to social issues in Argentina:

1. Risk of non-compliance with relevant labour laws including laws on minimum working conditions, wages and employment age including child labour because a high proportion of agricultural farm workers are not properly registered. There is also a high level of breaches relating to labour contract and employment insurance with registered workers.
2. Risk of non-compliance with relevant health and safety laws because a high proportion of agricultural farm workers are not properly registered.
3. Risk of violation of indigenous or traditional peoples' rights in Patagonia, NOA and NEA Regions due to a lack of knowledge amongst indigenous and/or traditional peoples of their rights, a lack of harmonization with the federal and provincial legal systems with indigenous law (No. 23.302) and legislation on possession and ownership of land (No. 26,160 and 26,554 ext.) and/or lack of implementation of legislation and enforcement of rights which has led to a high level of conflicts of substantial magnitude with indigenous communities.

Risk	Mitigation recommendations
Non-compliance with relevant labour laws.	<ol style="list-style-type: none"> 1. Verify the soy farm has the following valid employment-related documents in place for all the employees: <ul style="list-style-type: none"> ○ Early registration certificate (certificado de alta temprana) to prove the employee's registration in the Federal Administration of Public revenues - Administración Federal de Ingresos Públicos), ○ F931 Form (Formulario F931) to register in the Social Security System (alta en el Sistema de la Seguridad Social) attaching proof of payment and certificate (analítico), verify in National Registry of Agricultural Workers and Employers (RENATEA in its Spanish acronym)

- Cross check that Employees' National Identification Card Numbers (DNI) are registered on the list of the supplier's relevant Insurance Company(s) for Occupational Risk (Aseguradoras de Riesgos del Trabajo (ART))
 - Pre-employment/Periodic Medical Examination (Not always requires: periodic examinations will depend on the risk category established for each operator's specific task)
 - Pay slips
2. Conduct interviews with the employees requesting their National Identification Card (Documento Nacional de Identidad) to check whether they have been registered in the National Identity Registry (Registro Nacional de Identidad), in the form 931 list and in the Companies for Occupational Risk (ART in its Spanish acronym) list.
- Verifiers:*
- Employees' National Identification Card Numbers (DNI de los empleados)
3. Conduct interviews with the employees and ask them to describe their tasks, the amount they are paid by the employer, the basis on which they are paid (daily/day's work - journal, monthly, by performance/production), the number of hours in their workday, and how many days in the week they work.
- Verifiers:*
- Bank pay slip certificate (acreditación bancaria de haberes)
4. Ask the employee or the employer for payment receipt from salaries to verify that salaries are being paid and whether the salary complies with all requirements under the corresponding collective bargaining agreement (for instance: Collective Bargaining Agreement for Rural Work. Whether the agreed work type corresponds to the tasks being done by the operator, whether the base salary amounts to at least the legal minimum wage under the applicable Salaries Resolution by the National Commission for Rural Work (Resolución Salarial by the Comisión Nacional de Trabajo Agrario (CNTA) by its Spanish acronym).
- Verifiers:*
- Pay slip

	<ul style="list-style-type: none"> ○ Cross check with current applicable Salaries Resolution by the National Commission for Rural Work (Resolución Salarial by the Comisión Nacional de Trabajo Agrario) <p>* The employer could be the land owner, the land leaseholder or a service provider. Control mechanisms over these measures and verifiers apply equally to all the cases. In the event of any case of non-compliance with the law, they shall be jointly and severally liable.</p>
<p>Risk of non-compliance with relevant H&S laws.</p>	<ol style="list-style-type: none"> 1. Check the registered provision of appropriate work clothes and personal protection equipment to employees' subject to Superintendence of Occupational Risks Resolution 299/2011 (Resolución SRT 299/2011). <i>Verifiers:</i> <ul style="list-style-type: none"> ○ Registered provision of Personal Protection Equipment (Elementos de Protección Personal) 2. Verify supplier is insured with an Insurance Company(s) for Occupational Risk (Aseguradoras de Riesgos del Trabajo or ART) certification. <i>Verifiers:</i> <ul style="list-style-type: none"> ○ Membership certificate Certificado de incorporación - (ART) 3. Verify the hazards report and register of accidents. <i>Verifiers:</i> <ul style="list-style-type: none"> ○ Register of accidents in the workplace 4. Check the group training register. <i>Verifiers:</i> <ul style="list-style-type: none"> ○ Training register (signed) 5. Verify pre-employment and periodic yearly medical examinations (according to assessed risk). <i>Verifiers:</i> <ul style="list-style-type: none"> ○ Registered pre-employment and periodic medical examinations

	<p>6. Verify whether the general analysis of occupational risks was conducted subject to Annex I under Superintendence of Occupational Risks Resolution 463/09 (Relevamiento General de Riesgos laborales Anexo I Resolución SRT 463/09).</p> <p><i>Verifiers:</i></p> <ul style="list-style-type: none"> ○ Report on the general analysis of occupational risks (Informe del relevamiento general de riesgos laborales) <p>7. Check the RSPS form on Health and Safety (acta del RSPS de Seguridad e Higiene).</p> <p><i>Verifiers:</i></p> <ul style="list-style-type: none"> ○ RSPS form (acta RSPS)
<p>Risk of violation of indigenous or traditional peoples' rights.</p>	<p>1. Ask for a map that shows where the farm(s) is located in relation with indigenous peoples and other neighbouring communities' location.</p> <p><i>Verifiers:</i></p> <ul style="list-style-type: none"> ○ GIS Map showing the boundaries of their farm(s) and the location of any indigenous peoples, their land and their local communities. <p>2. Verify land tenure in accordance with the control measures and verifiers included in 1.1 and 1.2</p> <p><i>Verifiers:</i></p> <ul style="list-style-type: none"> ○ Control measures see 1.1 and 1.2 <p>3. Verify whether the supplier have conducted any analysis of fundamental places and resources for the wellbeing of local communities and indigenous peoples. Verify the territorial planning for the protection of native forests and the specific requirements under 26.331 (Ordenamiento territorio de Bosque nativo y exigencias específicas del 26.331).</p> <p><i>Verifiers:</i></p> <ul style="list-style-type: none"> ○ Report and location map of fundamental places and resources for the well-being of local communities and indigenous peoples, such as water access sites (which may be the only access to water), access sites

to other basic commodities, access to water for their farming activities (which may be their only access to water for farming), food sources to maintain basic food security such as protein sources and other elements to meet basic dietary needs such as fish or meat proteins, as well as other elements that are fundamental to human health such as medicinal plants.

4. Consult with all stakeholders on the existence and location of indigenous people's villages and communities and other local communities in the area. Stakeholder consultation shall confirm that customary rights are respected during farm establishment and harvesting activities.

Verifiers:

- Conduct interviews with all stakeholders: Proyungas, Fundación Vida Silvestre, Greenpeace, Aborigin Argentina, Redes Solidarias and local NGOs amongst others.
- Conduct interviews with the neighbours and the local population
- Conduct interviews with the indigenous communities

5. Verify whether there are conflict resolution mechanisms in place and whether these mechanisms were applied at the time when the livestock farm was set up in the area

Verifiers:

- Copies of negotiated agreements detailing the process of free, prior and informed consent are available.
- Evidence of maps of an appropriate scale showing the extent of recognised legal, customary or user rights developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities) are available.
- Evidence there is a mutually agreed and documented system for dealing with complaints and grievances and is accessible and agreed upon by all affected parties
- Action plan for the application of mitigation measures



Environmental Issues

The following three risks have been identified related to the Beef harvesting regulations in Argentina:

1. Risk of non-conformance with the environmental requirements, leading to of degradation and conversion of native forests, the degradation of protected areas (illegal conversion), the displacement of wildlife, climate change emissions (fire and methane), soil compaction and erosion (wind and water) and overall a high level of environmental damage.
2. Risk of degradation of protected areas, particularly through conversion, and illegal and over pasturing of cattle within protected areas, and the displacement of wildlife.
3. Risk that high conservation values (HCVs) are threatened by cattle farming.

Risk	Mitigation recommendations
Risk of non-conformance with the environmental requirements	<ol style="list-style-type: none">1. Verify whether an environmental impact evaluation has been conducted or not. <i>Verifiers:</i><ul style="list-style-type: none">○ Environmental report or study.2. Request an environmental monitoring plan of the identified high-impact variables. <i>Verifiers:</i><ul style="list-style-type: none">○ Environmental monitoring plan of land property (Plan de monitoreo ambiental predial).3. Check the action and mitigation plan. <i>Verifiers:</i><ul style="list-style-type: none">○ Mitigation plan (Plan de mitigación).

4. Verify management, protection, transformation of native forests was carried out according to National Act 26.331 (ley 26.331).
 - Provincial approval resolution for forest management or changes in the land-use (Resolución de aprobación Provincial de manejo forestal o cambio de uso de suelo).
 - Verify VS SHP satellite image of field boundaries and compared with the native forest land planning map (OTBN in its Spanish acronym). (Controlar imagen satelital VS SHP de límites del campo y compáralo con el OTBN).
 - Access and verify the SHP from the provincial Native Forest Land Planning (Ordenamiento territorial de Bosque Nativo or OTBN). Maps and map satellite images from the provincial Native Forest Land Planning. (Conseguir y controlar los SHP del Ordenamiento territorial de Bosque Nativo (OTBN) de la Provincia. Mapas e imágenes satelitales Mapa de OTBN Provincial)
5. Request authorisations for the use of agrochemicals.

Verifiers:

 - Authorisation for the use of agrochemicals (Autorización de uso de agroquímicos).
6. Verify use of agrochemicals and their application and storage conditions and location.

Verifiers:

 - Verify the conditions under which agrochemicals are stored and whether there are safe practices in place for application on the land (Condiciones de los depósitos de agroquímicos y técnicas de aplicación segura a campo).
7. Verify whether registration as hazardous waste generator was conducted and whether said registration is up-to-date.

Verifiers:

 - Approval resolution for hazardous waste registration (Resolución de aprobación de inscripción de residuos peligrosos).
8. Request the fire protection plan.

Verifiers:

- Provincial approval resolution for using fire (Resolución de Aprobación Provincial del Uso del Fuego).
9. Verify whether there are control measures in place to combat soil erosion.

Verifiers:

- Control plan to combat soil erosion: list of measures (Plan de control de erosión de suelos con listado de medidas).

References:

In Argentina, there are manuals of good agricultural practices that consider aspects related to: the responsible management of agrochemicals, waste management, final disposal, practices for soil and water conservation, buffers considerations to official conservation areas, integrated pest management, occupational safety and health and use of fertilizers:

- SENASA - Good Practices - <http://www.senasa.gob.pe/senasa/wp-content/uploads/2014/12/guia-de-buenas-practicas-ganaderas1.pdf>
- Good Farming Practices Network (Red De Buenas Practicas Agrícolas) - directives and requisites for extensive crops - http://www.bolsadecereales.org/imagenes/biblioteca_digital/2016-03/cultivosextensivos.pdf
- INTA - good practices for the use of pesticides - http://inta.gob.ar/sites/default/files/script-tmp-inta_buenas_prcticas_agrcolas_para_el_uso_responsable.pdf
- Fao - good practices for livestock farming (buenas prácticas ganaderas) - <http://www.fao.org/docrep/019/i3055s/i3055s.pdf>
- Industrial Forum (Foro Industrial) - good farming practices diagnosis and proposal - <http://www.foroagroindustrial.org.ar/pdf/buenaspracticas.pdf>
- Convention on Biodiversity - Biodiversity and Farming - <https://www.cbd.int/doc/bioday/2008/ibd-2008-booklet-es.pdf>

Risk of degradation of protected areas.

1. Verify documents permitting the transformation of native forests for the entire area of the farm (s) (subject to categories I and II of National Act 26.331 - Categorías I y II, Ley 26.331). This shall be especially important in the NOA and NEA regions.

Verifiers:

- Land-Use Change Plan application (Plan de Aprovechamiento de Cambio de Uso del Suelo)
- Study of Environmental Impact

2. Verify location of protected areas and species in relation with the farm(s). Check areas where pasturing is prohibited

Verifiers:

- GIS map showing field boundaries
- Land-use Planning Map of Native Forests (Mapa Ordenamiento Territorial de Bosques Nativos)
- Map of National and Provincial Protected Areas

Risk that high conservation values (HCVs) are threatened by cattle farming.

HCV 1 – Species Diversity

1. Verify where the farms are in relation with protected areas, forests under categories I and II within established ecological corridors and illegal deforestation.

Verifiers:

- Deforestation monitoring maps in areas under categories I and II
- Map of land property limits, including buffer zones
- Provincial Native Forest Land-use Planning under categories I and II in accordance with National Forest Act 26.331 (OTBN in its Spanish acronym, Provincial Categoría I and II according to Ley de bosques 26.331).

2. Conduct a study of local scope to identify the presence of HCV1 in farm land and neighbouring land (this must be conducted by experts and all stakeholders must be consulted).

Verifiers:

- Conduct a study to determine the biodiversity of endangered local wildlife and flora.
 - List of species categorised according to type of threat, identifying rare species, local species or endangered species and species in danger of extinction as categorised in the IUCN Red List of Threatened Species- National/Provincial CITES lists that could be found in the industrial facilities (Lista de las especies por categoría de amenaza, identificando especies raras, endémicas o en peligro de extinción y amenazadas de acuerdo a lista de UICN-Listas Nacionales/provinciales-CITES encontradas en el establecimiento productivo).
 - Superposition of GIS maps featuring the farm's land property limits and the location of potential HVC 1 areas identified in the area.
3. If any HCV are found, establish an appropriate Action plan for HCV 1 management including a list of identifies risks and associated mitigation measures in place.

Verifiers:

- Rare species/species at risk of extinction conservation and management plan including actions to promote the protection and improvement of their habitats.
- Creation of signs or posters indicating prohibited activities in the farm (poaching, hunting, fishing, fire use, throwing garbage, etc.)
- Control of invasive exotic species
- On-the-ground inspections. Interviews with employees on their skills and work methods
- Restoration and monitoring plan for areas with HVC 1 sites

HCV 2 - Landscape-level ecosystems & mosaics

1. Check the location of the facility in relation to protected areas, category I and II forests of established ecological corridors and illegal deforestations and the HCV 2s identified on a national and international level.

Verifiers:

- GIS map on recent satellite imaging showing the demarcations of the cattle farm and the location of HCV 2s and their connectedness to other areas (Mapa GIS con los deslindes del establecimiento y la ubicación de todas las áreas con atributos de alto valor de conservación).
 - GIS mapping: road network, facilities, biological corridors at a regional or countryside level, cultivation/production area, recent satellite imaging. Production area, water courses, conservation areas, roads, facilities, buffer zones, biological corridors.
 - Category I and II OTBN map according to the Act 26331 on Forests (ley de bosques 26.331). Mapa OTBN Categoría I y II según ley de bosques 26.331.
2. Conduct/Obtain a local level study to identify the presence of HCV2, both in the land occupied by the Farm and in adjacent lands (This should be carried out by experts and interested parties should be consulted).

Verifiers:

- Study of the HCV 2s identified at a national (including el Chaco) and international level.
 - Overlapping GIS maps with the facility's demarcations and the location of possible HVC 1s identified in the area.
3. If HCV2 is found, ensure that an action and management plan for the HCV2s is put into place with a list of the risks identified and any mitigation measures present.

Verifiers:

- Conservation and management plan for HCV2 of the facility (if it exists) and the biological corridors that establish connectedness between HCV2 areas.
- Action and management plan for HCV 2 with a list of the risks identified and mitigation measures.
- Plan and procedure to restore degraded areas.

HCV 3 - Ecosystems and habitats

1. Check the location of the facility in relation to protected areas, category I and II forests of established ecological corridors and illegal deforestations and the HCV 3s identified on a national and international level.

Verifiers:

- GIS map on recent satellite imaging showing the demarcations of the facility and the location of HCV 3s and their connectedness to other areas.
 - GIS map showing the demarcations of the facility and the location of all the areas with high conservation value attributes.
 - GIS mapping: road network, facilities, biological corridors at a regional or countryside level, cultivation/production area, recent satellite imaging.
 - Production area, water courses, conservation areas, roads, facilities, buffer zones, biological corridors.
 - Category I and II OTBN map according to the forest law 26331 (ley de bosques 26.331).
2. Local level study to identify the presence of HCV3, both in the land occupied by the Cattle Farm and in adjacent lands (This should be carried out by experts and interested parties should be consulted).

Verifiers:

- Study of the HCV 3s identified at a local and regional level.
 - Overlapping GIS maps with the facility's demarcations and the location of possible HVC 1s identified in the area.
 - Information from regional and national expert organisations (Greenpeace, WWF, Vida Silvestre, Proyungas. Among others)
3. If HCV is found, ensure that an action and management plan for the HCV2s is put into place with a list of the risks identified and any mitigation measures present.

Verifiers:

- Action plan with a list of the risks identified and mitigation measures for HCV3s at a property level.

- Conservation and management plan for HCV2 of the facility (if it exists) and the biological corridors that establish connectedness between HCV2 areas.
 - Plan and procedure for the restoration of degraded areas.
4. Check that a cattle management plan exists that allows for the periodic or permanent removal of cattle (to guarantee natural recuperation).

Verifiers:

- Existence of protective fencing or similar measures.
- Plan and maps regarding the management of the farm's cattle relating to the high conservation value areas.

HCV 4 - Critical ecosystem services.

1. Check the existence of an environmental impact evaluation (see Category 3.1 for more details).

Verifiers:

- GIS map showing the demarcations of the facility and the location of water resources, natural gradients, drinking water inlet, erosion sites and vulnerable slopes, areas identified as high fire risk, water catchment basins (in relation to HCV 4s).
- Environmental study or report

2. Request an environmental monitoring plan for the variables identified as high impact.

Verifiers:

- Property environmental management plan (Plan de monitoreo ambiental predial -see Category 3.1 for more details).

3. Check the action and mitigation plan

Verifiers:

- Mitigation plan (Plan de mitigación)
4. Request the results of the survey of areas within the facility that carry out ecosystemic roles in critical situations, with a focus on water, soil and erosion.
- Verifiers:*
- Report on the study of areas within the facility that provide ecosystemic functions.
 - Study of soil and erosion
 - Soil management activities in the Productive Facility
5. Check the location of the facility in relation to basins and water systems.
- Verifiers:*
- GIS map showing the demarcations of the facility and the location of all the areas considered to be high conservation value.
 - GIS mapping: production area, water courses, conservation areas, roads, facilities, buffer zones, biological corridors.
 - OTBN map Category I and II according to Act 26331 on forests.
6. Verify the existence of a conservation and management plan for the maintenance and improvement of ecosystemic functions.
- Verifiers:*
- Plan of action and management of the HCV 4s with a list of risks identified and the facility's mitigation measures.
 - Plan for good practice in farming.
7. Verify whether there is a restoration and conservation plan for areas with HCV 4 present.
- Verifiers:*

- Conservation plan for core areas and corridors for the restoration of degraded areas and implementation within the facility.

HCV 5 - Community needs

1. Request a map of the location of the facility in relation to the location of indigenous villages and local neighbouring communities, protected areas, category I and II forests (OTBN) and of established corridors.

Verifiers:

- GIS map with the demarcations of the facility and the location of indigenous villages, their lands and local communities.
- GIS map with the demarcations of the facility and the location of all conservation areas, roads, facilities, buffer zones, biological corridors, among other things.
- Map of OTBN Category I and II according to the forest law 26331.

2. Request a study of the essential sites and resources to satisfy the local communities and indigenous populations (Study of HCV 5s carried out by experts and reviewed by interested parties).

Verifiers:

- Report and location map of essential sites and resources to satisfy the local communities and indigenous populations such as water inlets as the only drinking water source, other daily uses, water sources used solely for watering their crops, food sources to meet nutritional needs such as sources of proteins or other basic food requirements like for example fish, meat protein, sources of essential resources for health such as medicinal plants.
- Report on the survey of HCV 5 sites.

3. Check the results of the survey of HCV5s, through consultations and interviews with the different interested parties (NGOs, indigenous groups and local communities).

Verifiers:

- Interview interested parties: Proyungas, Fundación Vida Silvestre, Greenpeace, Aborigin Argentina, local NGOs, Solidarity Networks among others
 - Interview the local population and neighbours
 - Interview indigenous communities
4. Check that there is a social impact evaluation.

Verifiers:

- Report on the social impact evaluation
5. Request the risks identified and the mitigation measures that are being taken to avoid any risk and guarantee the maintenance of the sites identified as essential sites and resources to satisfy the basic needs of local communities and indigenous populations.

Verifiers:

- Action and management plan for HCV 5 with a list of the risks identified and the mitigation measures
6. Monitor the application on the ground of relevant laws.

Verifiers:

- Detailed report on current legislation and its application in the facility.

HCV 6 - Cultural values

1. Request the existence of a survey of sites with cultural values and the location of indigenous villages and local neighbouring communities. Survey of HCV 6s in the productive facility.

Verifiers:

- Report and map showing location of sites that contain resources of cultural value, habitats and landscapes of cultural, archaeological or national or international historic importance, and/or of cultural, ecological, economic or religious importance / sacredness that is essential for the traditional cultures of

- local communities and indigenous peoples. Report on the survey of HCV 5 sites: a) aesthetic values; b) historical values; c) scientific values; d) social (including economic values); e) spiritual values.
- GIS map showing the demarcations of the facility and the location within the facility of cultural information of Argentina
 - GIS map showing the demarcations of the facility and the location within the facility of cultural information of Argentina
 - GIS map showing the demarcations of the facility and the location of indigenous villages, their lands and local communities.
2. Consult interested parties on the existence and location of HCV 6.
- Verifiers:*
- Interview interested parties: Proyungas, Fundación Vida Silvestre, Greenpeace, Aborigin Argentina, local NGOs. Solidarity Networks.
 - Interview local population and neighbours
 - Interview stakeholders from indigenous communities
 - Interview local authorities
3. Enquire about the risks identified and the mitigation measures that are being taken to avoid any risk and guarantee the maintenance of sites that contain resources with cultural values, habitats and landscapes of cultural, archaeological or global or national historical importance, and/or of cultural, ecological, economic or religious importance / sacredness essential to the traditional cultures of local communities and indigenous peoples.
- Verifiers:*
- Action and management plan for HCV 6s with a list of the risks identified and mitigation measures.
 - Plan for the regeneration of HCV 6 areas.



Conversion

The following risk has been identified related to conversion in Argentina:

1. Risk that Category I (conservation) and II (restoration) native forest areas are being converted to other land uses (including cattle farms, mainly in NOA and NEA regions) due to a high level of corruption.
2. Risk of uncontrollable fires connected with farm establishment and/or management. For the NOA and NEA Region; there is prevailing evidence demonstrating high incidents of uncontrollable fires started connected with farm establishment and/or management. For the Pampeña – Central, Cuyo and Patagonia region in general there is a frequent and not authorized use of fire causing every year important bush and grass fire events. Livestock breeding uses frequently fire as a tool of grassland management.

Risk	Mitigation recommendations
<p>Risk that native forest areas are being converted to other land uses (including cattle farms).</p> <p><i>Note: Risk applies to NOA and NEA regions. Pampeña Central, Cuyo and Patagonia were found to be low risk</i></p>	<ol style="list-style-type: none"> 1. Check that the farm has been set up without carrying out any kind of conversion. Respecting the areas outlined as native forest according to the provincial OTBN map. 2. Request the map that shows the boundaries of the cattle farm in comparison to the official OTBN map. <p><i>Verifiers:</i></p> <ul style="list-style-type: none"> ○ Boundaries of the domain on a current satellite image ○ Official Native Forest cadastre of the Ministry of Environment: http://www.minagri.gob.ar/ ○ Maps of the native forests land use planning at provincial level (Link see above) 3. Check with the provincial application authority on land use regarding deforestation and land clearing authorization(s) in the area under evaluation for post-2005. If land use change has occurred request more

	<p>details via the following documentation from the soy supplier farm(s) to verify the deforestation was not illegal:</p> <ul style="list-style-type: none"> a. Authorized Plan for Land Use Change (Autorización para el <i>Plan Del Cambio Del Uso Del Suelo</i>) b. Environmental Impact Assessment (<i>estudio del impacto ambiental</i>) <p>4. Consult with stakeholders that there has not been deforestation in the area where the cattle farm is located.</p> <p><i>Verifiers:</i></p> <ul style="list-style-type: none"> o Greenpeace Data o World Wildlife Foundation Information o Proyungas data
<p>Risk of uncontrollable fires connected with farm establishment and/or management.</p>	<ol style="list-style-type: none"> 1. Evidence shall be provided to demonstrate that no land preparation was conducted by burning, and if burning was used, then, proved that it was done with previous legal authorization. Crossed reference with local authorities and /or local stakeholders. 2. If burning is carried out, they should present evidence that they are ensuring good fire management to control and prevent wildfires. Verify on the ground this is applied every time that fire is used for cattle management practices. <p><i>Verifiers:</i></p> <ul style="list-style-type: none"> o Interview workers and local stakeholders about wildfire events in the area and any instances of using fire for land clearing or preparations on the farm. o Plan for the Use of Change of Land Use (Authorisation, Plan for the use of change of land use, environmental impact study) o The presence of authorisation for the use of fire, issued by the relevant administrative body. o Check with the RELEVANT AUTHORITIES in surveillance for the use of fire if there have been complaints or penalties against the cattle farm regarding illegal burning, as well as if there is a register of out-of-control fires resulting from burning at the farm.

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- Existence of a manual for the use of fire and preventive measures

About

Responsible Sourcing of Soy, Cattle and Palm Oil

Responsible Sourcing of Soy, Cattle and Palm Oil is a project aimed at creating awareness and capacity among Danish companies to minimise risks of social and environmental problems connected to sourcing palm oil, soy and cattle from developing countries. The project is run by NEPCon and SEGES and funded by DANIDA, Ministry of Foreign Affairs of Denmark.



NEPCon (Nature Economy and People Connected) is an international, non-profit organisation that builds commitment and capacity for mainstreaming sustainability. Together with our partners, we foster solutions for safeguarding our natural resources and protecting our climate.

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