Report title	**Sectoral/fishery Assessment or Ingredient Manufacturer Assessment Summary Report, v1.0**
Indicator	**2.2.11**

Instructions

This template is intended for reporting a summary of Due Diligence pathways 2"sectoral/fishery assessment" or 3 "ingredient manufacturer assessment" under Principle 2. Reporting is at a UoC level and on an annual basis.
The UoC should select the pathway used and the type of assessment (whether ingredient manufacturer or plant/marine primary raw material).
The UoC enters the date the assessment was conducted.
The UoC selects the primary raw material assessed (if applicable). If primary raw material is not lised, the UoC enters the common name and latin name.
The UoC selects the risk factor assessed.
The UoC selects the country of location (ingredient manufacturer) or production (plant primary raw material). For marine primary raw material, 'Fishery' is selected as the Country of location.
The UoC selects the FAO fishing area for the marine primary raw material.
The UoC enters a summary description of the risk assessment (max 1500 characters).
The UoC enters links to any publicly available resources used.
The UoC enters a summary description of any measures taken to ensure low risk (for ingredient manufacturer assessment only) (max 1500 characters).
The UoC enters a summary description of implemented monitoring program to a) measure the effectiveness of any measure taken to ensure low risk (if applicable) and b) monitor the risk factors, or indicators for the risk factors, to ensure the risk level determined remains valid (max 1500 characters)

A new row should be added for each assessment and for each risk factor assessed (if more than one).

Table 1. Summary of due diligence pathways 2 and 3 report

Pathway used	Type of Assessment	Date of Due Diligence Assessment (yyyy-mm-dd)	Primary Raw Material "common name (latin name)"¹	Risk Factor Assessed	Country of location/production (select 'Fishery' if Marine primary raw material)	FAO Fishing area (if Marine primary raw material)	Summary description of risk assessment (max 1500 characters)	Links to any publicly available resources used	Summary description of any measures taken and their effectiveness (max 1500 characters)	Summary description of implemented monitoring program (max 1500 characters)
Pathway 2 Sector/Industry/Fishery assessment	Plant Primary Raw Material	2025-12-29	Soy bean (Glycine max)	Environmental	United States			The document US SOY Sector Assessment 10.7.25 (1), prepared for USSEC by Dr. Marty Matlock and David White (10/7/2025), constitutes a granular risk assessment under the mechanism ASC provides when the Country Score Card assigns a medium risk rating. ASC designated the U.S. as medium risk for legal deforestation and grassland conversion, based on Global Forest Watch (WRI) data and the 2022 Plowprint Report (WWF). Methodological rebuttal: GFW does not distinguish temporary loss (logging, wildfire) from permanent deforestation and contradicts FAO-FRA; WRI's own data attributes <2% of tree cover loss to agricultural activity. Plowprint covers only the Great Plains and carries geographic bias.	Not Apply	Annual review
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2025-12-29		Legal	Mexico		A legal risk assessment was conducted for Grupo Aceites del Mayo, S.A. de C.V. (GAMSA) at manufacturer/facility level. The review considered the manufacturer questionnaire and supporting documentation related to the identity and documented operation of the Navojoa facility. An operating notice was retained as supporting evidence for the facility's documented operation. Based on the documentation reviewed, legal risk is considered Low. No evidence reviewed identified a legal condition requiring escalation to a higher-risk classification. The assessment is document-based; therefore, it does not constitute independent legal verification or an on-site audit. Limited documentary follow-up remains appropriate to maintain evidence completeness.	No Public info available	GAMSA provided its manufacturer questionnaire and operating documentation to support the legal identity and operation of the facility. Regulatory and operational evidence was reviewed together with the manufacturer's internal control framework. The assessment also reviewed documentation supporting other regulated operational areas, including water authorization and waste management. These measures provide documentary evidence of a structured framework intended to address applicable operational and regulatory requirements. Based on the submitted evidence, no material legal issue was identified. Effectiveness has been evaluated at documentary level and does not substitute for	Monitoring is based on periodic review of the manufacturer's due diligence documentation and retention of evidence supporting relevant legal and regulatory controls. Documents relied upon for the assessment should remain current and available within the DD file. Where documentary gaps or changes are identified, updated evidence or clarification should be obtained from GAMSA before continuing to rely on the existing assessment. Follow-up should also include confirmation of the applicability of relevant regulatory documentation and retention of current certificates where these are used as supporting audit evidence.
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2025-12-29		Social	Mexico		The social risk assessment reviewed GAMSA's documented controls addressing human rights, forced and child labor, recruitment, non-discrimination, working hours, overtime, payroll, grievance mechanisms and protection against retaliation. GAMSA maintains a Human Rights Policy, a formal recruitment procedure, documented attendance/payroll controls and a grievance investigation procedure. The recruitment procedure states that only adults may be hired, while the grievance process includes confidentiality and non-retaliation provisions. Based on the documentation reviewed, manufacturer-level social risk is assessed as Low. Continued evidence of implementation is recommended to substantiate ongoing effectiveness.	No Public info available	GAMSA has established documented controls addressing key social and labor risks. Measures include a Human Rights Policy covering forced labor, child labor, equality, non-discrimination and harassment; recruitment controls requiring adult hiring and equal treatment; payroll procedures covering attendance, working hours and overtime; and a formal grievance process covering confidentiality, investigation, corrective actions and non-retaliation. Collectively, these measures demonstrate a structured framework addressing the principal social risks reviewed. Documentary evidence confirms that these controls are formally established; representative implementation records remain recommended to further	Social monitoring should maintain periodic review of the policies and procedures supporting the manufacturer DD, supplemented by representative implementation records. Key areas include recruitment, working hours and overtime, grievance handling and continued application of human-rights controls. Appropriately anonymized records demonstrating complaint handling and working-hour/overtime controls should be retained as implementation evidence. Material changes in labor practices, workforce profile or documented controls should trigger review of the relevant social-risk assessment and, where necessary, additional supporting evidence.
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2025-12-29		Environmental	Mexico		The environmental risk assessment reviewed GAMSA's Environmental Policy together with supporting documentation for water use and waste management. The policy addresses legal compliance, pollution prevention, resource efficiency, waste reduction, water and energy efficiency and employee awareness. A groundwater concession supports authorized water use, while the waste-management procedure and special-management waste generator documentation support waste controls. Based on the documentation reviewed, environmental risk at manufacturer level is assessed as Low. Wastewater/discharge documentation remains a follow up area to confirm the applicable regulatory	No Public info available	GAMSA has implemented documented environmental controls addressing pollution prevention, resource efficiency, water use and waste management. The manufacturer holds a groundwater concession specifying an authorized annual volume of 165,000 m³ and stated validity through 19 December 2035. Waste controls cover municipal, hazardous and special-management waste, including segregation, temporary storage, registers, collection, authorized service providers, final disposition and manifests. These measures provide substantive documentary evidence of environmental controls. Effectiveness is supported at documentary level, while selected operational records and wastewater/discharge	Environmental monitoring should include continued review of water and waste-management controls and retention of the applicable supporting records. Water-related documentation should remain current and available, while representative waste records, manifests or registers should be maintained as implementation evidence. A specific follow-up is required to confirm whether a wastewater discharge permit applies to the facility and, where applicable, retain the relevant permit and recent monitoring evidence; alternatively, a documented non-applicability rationale should be maintained. Material regulatory or operational changes should trigger reassessment of the
Pathway 3 Ingredient Manufacturer assessment	Plant Primary Raw Material	2025-12-29	Wheat (Triticum aestivum)	Legal	Mexico		A legal risk assessment was conducted for primary durum wheat production in the evaluated Yaqui Valley parcels. The assessment considered legitimacy of land tenure/use, applicable agricultural documentation and traceability between producer, georeferenced parcel and commercialized volume. The existing Due Diligence assessment classifies legal risk as **Low Risk with Monitoring**. Particular attention is maintained where geospatial information indicates association with indigenous/community land, as such association does not itself demonstrate an adverse impact or dispute but requires verification of legitimate tenure/use rights and absence of unresolved territorial claims. The conclusion applies only to the evaluated parcels and documented		Legal risk is addressed through parcel-level documentation linking the producer to the georeferenced agricultural polygon and supporting legitimate land tenure or right of use. The Due Diligence framework also considers applicable agricultural, water-access, phytosanitary, production and commercial documentation and requires traceability between the parcel and supplied volume. The documented controls reduce the risk of accepting wheat from unidentified or unsupported sources. The assessment remains conditional because effectiveness depends on maintaining complete and valid documentation for the evaluated sources and investigating inconsistencies, territorial issues or changes in sourcing.	Legal monitoring is maintained through review of producer and parcel documentation and continued linkage between approved sources, georeferenced polygons and supplied volumes. Changes to sources or parcels require review before inclusion in the evaluated supply. Monitoring should identify expired or inconsistent documents, unresolved land-tenure/use issues, discrepancies between parcel capacity and delivered volumes, and material changes affecting the legal assessment. Sources presenting unresolved legal or territorial concerns should remain subject to investigation before eligibility is confirmed.
Pathway 3 Ingredient Manufacturer assessment	Plant Primary Raw Material	2025-12-29	Wheat (Triticum aestivum)	Social	Mexico		The social risk assessment considered forced labor, child and young workers, migrant workers, labor contractors/crews, recruitment practices, debt-related risks, worker accommodation and grievance mechanisms. Wheat production in the evaluated area is described as highly mechanized, reducing structural reliance on large labor crews; however, mechanization is not considered evidence that labor violations cannot occur. The assessed social risks fall within the **Low Risk** range, with selected controls remaining under monitoring. Therefore, the social conclusion is **Low Risk with Monitoring**, subject to continued verification of labor conditions and relevant social controls.		Social risk measures include producer declarations and controls covering forced and child labor, identification of migrant workers and labor contractors where applicable, recruitment practices, worker accommodation and grievance mechanisms. The Due Diligence framework also provides for documentary verification and targeted checks where social risk indicators require additional review. Mechanization reduces exposure to some labor-intensive agricultural risks, but it is treated only as a risk-reducing factor and not as proof of compliance. The controls are therefore considered adequate to support a Low Risk classification while continued monitoring remains necessary to demonstrate their effectiveness.	Social monitoring focuses on continued verification of labor conditions throughout the evaluated supply base. Priority areas include age verification, forced-labor indicators, migrant workers, contractors and labor crews, recruitment fees, debt-related practices, worker accommodation where applicable, and access to grievance mechanisms. The Due Diligence framework provides for documentary reviews and targeted verification where necessary. Any significant labor-related finding, change in workforce practices or new social-risk indicator should trigger additional review and reassessment of the applicable source.
Pathway 3 Ingredient Manufacturer assessment	Plant Primary Raw Material	2025-12-29	Wheat (Triticum aestivum)	Environmental	Mexico		The environmental assessment covers the 129 evaluated wheat parcels in the Yaqui Valley using geospatial evidence including the JRC Global Map of Forest Cover 2020 and SBTN Natural Forest Map 2020. The documented analysis reports **0 ha of natural forest cover in the 2020 baseline, 0 ha of subsequent natural forest loss, 0 ha of protected-area overlap in the datasets applied, and 0 ha classified as high risk; 1,652 ha (100% of the assessed area) were classified as Low Risk**. Based on this evidence, environmental and deforestation/conversion risk is assessed as **Low Risk with Geospatial Monitoring**. This conclusion applies only to the evaluated polygons.		Environmental risk was addressed through geospatial assessment of the evaluated agricultural parcels using JRC and SBTN datasets, complemented by agricultural-frontier and natural/protected-area mapping. The analysis supports the determination that the evaluated polygons fall within the Low Risk range for the environmental and deforestation/conversion criteria assessed. Effectiveness is strengthened by linking eligibility to the evaluated polygons rather than applying the conclusion generally to all wheat from the region. New or changed parcels therefore require review before the existing Low Risk determination can be extended to them.	Environmental monitoring is based on maintaining the evaluated parcel list and geospatial evidence supporting each approved source. The Due Diligence framework requires traceability between supplied wheat and evaluated polygons and continued review of relevant geospatial information. New parcels should be assessed before acceptance, and new land-use, deforestation/conversion or protected-area concerns should trigger investigation and reassessment. The Low Risk conclusion should therefore not be automatically extended to parcels, producers or sourcing areas that were not included in the original evaluation.