

# ANNEXES OF THE PROTOCOL DEFORESTATION-FREE SOY VISEC (VISEC SLD) ARGENTINA

## Content

Annex 1.1 - Subprotocol on Protected Areas of the Federal System	6
Annex 1.2 - Subprotocol on Removal of Invasive Species	14
Annex 1.3 - Subprotocol on Fires	20
Annex 2 - Certificate of Compliance for Facilities	29
Annex 3A - Product Movement Record Template (non-exhaustive)	32
Annex 3B - Model Electronic Waybill	35
Annex 4 - Determination of Soybean Crop Yields and Control	37
Annex 5 - Certificate of Compliance for EUDR	41
Annex 6 - Terms and Conditions	46
Annex 7- Conformity with the legislation of the country of production (as defined in art 2 of regulation EUDR 2023/1115)	57
Annex 8 - Affidavit for producers	80
Annex 9 - Working Procedure for Verification Bodies	81

November 2025

## Annex 1- Description of Satellite Analysis Methodology

VISEC has developed an analysis methodology aimed at verifying the approval of productive units (hereinafter "UP" or "Productive Units"), guaranteeing the requirements established in the VISEC Protocol, whose demands are aligned with European regulation (EU) 2023/1115. In line with this methodology, VISEC has requested its implementation to the different companies that provide satellite image analysis services, with the corresponding adaptations necessary to comply with VISEC's requirements.

### 1. OBJECTIVES

- Perform the analysis of the evaluated surfaces and provide the information required ("sustainability indicators") by VISEC to determine whether a Productive Unit (UP) is approved or not approved, as well as the evidence supporting these results.

Evaluate the presence of a specific crop and its area in all Productive Units registered in the VISEC system, in order to ensure that the declared crop was sown and harvested in that UP at the time of registration in the System.

### 2. DESCRIPTION OF THE METHODOLOGY

In order to define the approved productive units/areas, the following process is carried out:

1. Reception of the polygons corresponding to the UPs: the productive units are defined as the plot of land (within a cadastral property) that will have a specific harvest as a result of the production of a defined producer.
2. Acquisition of satellite images. Images obtained from LANDSAT and/or SENTINEL series with a minimum spatial resolution of 30x30m collected from 2007 onwards are processed.
3. Collection and digitization of the following information layers:
  - Administrative boundaries (Localities, Departments, Provinces)

- Protected Areas Included in the National System (National Park, National Reserve, Natural Monument (National), Strict Natural Reserve, Wild Natural Reserve and Educational Natural Reserve); the Provincial Systems (Provincial park, Provincial Reserve, Natural Reserve, Multiple Use Reserve, Wildlife Refuge, Natural Monument (Provincial), Protected Landscape, Municipal Reserve, Private Reserve); plus internationally recognized areas (Biosphere Reserve, Ramsar Site and World Heritage). The protected areas to be considered are those registered in the [SiFAP](#) (Federal System of Protected Areas) as detailed in the corresponding subprotocol within these same annexes.
  - Forest layers: JRC, GLAD/Hansen, MapBiomass Chaco 4.0 (and/or its subsequent collections), Global Forest Watch, and all those that may be necessary to complement and give robustness to the analyses.
  - Layers of the Native Forest Land Use Planning (OTBN) in accordance with the National Forest Law 26.331.
  - Other additional sources of information.
4. Cross-verification of spatial information: The information collected in points 1, 2 and 3 will be integrated using available software tools such as Google Earth Engine (GEE), proprietary detection algorithms, among others.

According to the results found by Freitas Beyer et al. (2025) from the Thünen Institute, the use of only global forest layers is not recommended as none alone is sufficient to demonstrate compliance with the parameters established in the EUDR. Among the drawbacks detected are:

- Overestimation and underestimation of forests
- Failures in detecting interannual dynamics
- Absence of local forest definitions

This work recommends combining different layers and double-checking with local, national, or region-specific information, as such calibration would better fit local definitions and conditions.

You can consult the full work at: <https://doi.org/10.3390/rs17173012>

Full citation: Freitas Beyer, J.; Köthke, M.; Lippe, M. Assessing the Suitability of Available Global Forest Maps as Reference Tools for EUDR-Compliant Deforestation Monitoring. *Remote Sens.* 2025, 17, 3012.

### 3. PROCESSING AND CLASSIFICATION OF SATELLITE IMAGES

To carry out the analysis, a set of satellite images is used to determine, based on the wavelength emitted/reflected by each surface, the class or land cover present. Additionally, and complementarily, a field validation "ground truth" can be carried out to know and verify the covers present under analysis, providing information for the identification of the different spectral signatures as well as for the training of detection algorithms that may be used.

The result of this processing is the identification of the land covers present in a given area:

- **Crops:** Based on the NDVI (Normalized Difference Vegetation Index) during the crop's phenological cycle, the pattern and spectral signature of summer crops or double-cropping systems are detected. These spectral signatures are usually corroborated through the aforementioned "ground truth" processes. Likewise, the identification of this cover and specifically the type of crop present can be complemented with additional databases such as the INTA crop map and other alternatives that add robustness to the results.
- **Forests:** In addition to the forest layers mentioned above, the spectral signature of forests allows their differentiation (following FAO guidelines) from a crop, grassland, and/or bare soil. Disturbance or change in this spectral signature allows the identification of the exact moment when deforestation occurred (NDFI time series, Normalized Difference Fraction Index), being able to respond to the indicators that will be requested.
- **Other covers:** Grasslands (natural and implanted), bare soil, water, urban use.

### 4. INDICATORS

The indicators on which a response will be provided were developed based on the requirements of the European regulation on deforestation-free products and correspond to 2 main axes:

- Compliance with relevant National regulations (hereinafter "environmental legal compliance") regarding:
  - Native Forests Environmental Protection Minimum Standards Law 26.331 (OTBN)
  - Protected Areas
- Deforestation-free from the established cut-off date: December 31, 2020.

The company/companies will provide a response on these indicators and their possible combinations so that the VISEC System can internally define the approval or not of a UP.

## **5. EVIDENCE**

The response of the indicators will be accompanied by the corresponding satellite images, including their geolocation, evidencing the approval or disapproval of the UPs. These images will be shared in .PDF format within a unified report according to VISEC's needs. Both the response to the indicators and the evidence will be sent to VISEC through an API integration between both systems, which will allow consuming the information when VISEC requires it.

## **6. ANALYSIS RECURRENCE**

The enabling of UPs will depend on the approval of both indicators.

When a UP is registered within the VISEC system, it will undergo an initial analysis on the two mentioned conditions (environmental legal compliance + deforestation-free after 2020). Subsequently and annually at the beginning of each agricultural campaign, the analysis on the second condition will be carried out to corroborate per productive campaign that the UP meets the condition of Deforestation-Free after December 2020.

During the optimal time to identify crops, the corresponding analysis for the detection of the soybean crop will be carried out so that at the end of each agricultural campaign, the presence of the crop and its surface area within the UPs entered and previously enabled in the System are known. This analysis will be recurrent year after year, as will the verification of Deforestation-Free after December 2020.

## Annex 1.1- Subprotocol on Protected Areas of the Federal System

Protected areas within the Federal System of Protected Areas include various conservation categories with different restrictions according to these and what is stipulated in their creation decrees. Due to this, prohibitions vary depending on each site and a unified evaluation criterion cannot be used.

For its part, the IUCN establishes standards for the management of protected areas that are globally recognized:

### **IUCN CONSERVATION CATEGORIES IUCN**

#### **Group A -- Priority categories for the National Commission of Parks and Protected Areas (CNPAP)**

##### Ia Strict Nature Reserve:

Are strictly protected areas reserved to protect biodiversity and also, possibly, geological/geomorphological features, where visits, use and human impacts are strictly controlled and limited to guarantee the protection of conservation values. These protected areas can serve as indispensable reference areas for scientific research and monitoring.

##### Ib Wilderness Area:

Usually large unmodified or slightly modified areas, retaining their natural character and influence, without permanent or significant human settlements, and which are protected and managed to preserve their natural state.

##### II National Park:

Category II protected areas are large natural or near-natural areas reserved to protect large-scale ecological processes, along with the complement of species and ecosystems characteristic of the area, which also provide a basis for spiritual, scientific, educational, recreational and visitation opportunities compatible with the environment and culture.

##### III Natural Monument / Outstanding Natural Feature:

Reserved to protect a specific natural monument, which may be a landform, seamount, submarine cave, geological feature such as a cave, or even a living feature such as an ancient grove. They are usually quite small protected areas and often have great value for visitors.

##### IV Habitat/Species Management Area:

Aim to protect specific species or habitats and their management reflects this priority. Many category IV protected areas will need regular and active interventions to address the needs of specific species or to maintain habitats, but this is not a requirement of the category.

V Protected Landscape:

A protected area where the interaction of people and nature over time has resulted in an area of distinct character with significant ecological, biological, cultural and landscape value; and where safeguarding the integrity of this interaction is vital to protect and maintain the area and its associated nature conservation and other values.

**Group B -- Other important categories for the IUCN but not exclusively within the scope of the CNPAP**

VI Natural Resource Reserve:

Conserve ecosystems and habitats, along with associated cultural values and traditional natural resource management systems. They are usually extensive, with most of the area in a natural state, where a portion is subject to sustainable natural resource management and where low-level non-industrial use of natural resources compatible with nature conservation is considered one of the main objectives of the area.

VII Natural Biotic Area / Anthropological Reserve

VIII Managed Natural Area for Multiple Use Purposes / Natural Resource Management Area

**Group C -- International Programs**

IX Biosphere Reserve: areas where conservation and anthropogenic activities coexist.

X World Heritage Natural Site: While not all World Heritage natural sites are protected areas, not all will have IUCN categories. But in practice most are protected areas and most have categories. World Heritage natural sites are found in all IUCN categories, but with a clear bias towards the more strictly protected management objectives of categories Ia, Ib and II.

RAMSAR Sites: The inclusion of a wetland in the Ramsar Convention, especially in the case of sites subject to intensive use by human communities, should provide the necessary protection to ensure their long-term sustainability. Inclusion in the Ramsar Convention elevates the status of sites, attracts more attention to them, and should contribute to their long-term conservation and wise use, regardless of whether Ramsar status entails additional legal protection in the country, which depends on the decisions of national and local governments. Human uses of wetlands are compatible with inclusion in the Ramsar Convention, as long as they comply with the Ramsar concept of "wise use" (sustainable use) and do not cause a negative change in ecological characteristics.

**EQUIVALENCES BETWEEN IUCN AND ARGENTINA CONSERVATION CATEGORIES**

Protected areas in Argentina have equivalences with these internationally recognized categories, some examples are:

AP aligned with stricter conservation categories

Ia: Strict Natural Reserves, Strict Intangible Reserves, Scientific Reserves.

Ib: Wild Natural Reserve, Wildlife Refuge.

II: National Parks, Provincial Parks, Provincial Natural Parks.

III: National and Provincial Monuments.

IV: Natural Fauna Reserves, Managed Natural Reserves or Flora and Fauna Sanctuaries.

V: Protected landscape, Recreational Reserve.

AP aligned with less strict conservation categories, where anthropogenic activity is permitted to varying degrees

VI, VII, VIII: Multiple Use Reserves (national or provincial), Private Reserves, Natural Water Reserves (depending on the creation decree, the category varies)

Categories IX and X correspond to international programs (Biosphere reserves, World Heritage sites, Ramsar sites with different levels of permitted activity).

Other National protected areas aligned with less strict conservation categories are Hunting and Fishing Reserves and Municipal Reserves.

## CONCLUSIONS

Given the above, in the protected areas registered in [SiFAP](#) (Federal System of Protected Areas) that align with categories Ia, Ib, II, III, IV and V and the Ramsar and World Heritage Sites, no overlap exceptions will be admitted.

Conversely, in protected areas aligned with categories VI, VII, VIII and Biosphere Reserves, overlap exceptions of productive units will be admitted, since sustainable productive anthropogenic activities are allowed within these. These Productive Units will be accepted as long as they comply with the other established indicators (compliance with the Forest Law - OTBN- and deforestation-free after December 2020).

## EQUIVALENCE TABLE

According to the methodology developed in this document, the complete lists of Protected Areas from SiFAP were downloaded and the protected areas of the provinces of the main agricultural region of Argentina were filtered. The APs are categorized according to their equivalence with the IUCN classification to determine whether they could be excluded or not from the overlap analysis performed by VISEC's satellite image analysis providers.

**COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK**

**in line with EUDR requirements - VISEC SOYBEAN MODULE**

66 conservation categories were found in the analyzed provinces (Buenos Aires, Catamarca, Chaco, Córdoba, Entre Ríos, Jujuy, La Pampa, La Rioja, Mendoza, Misiones, Salta, San Juan, San Luis, Santa Fe, Santiago del Estero and Tucumán). Below is the list of the national Protected Area category with its corresponding IUCN equivalence, as well as whether it will be excluded from the analysis or not:

<b>AP Type (Argentina)</b>	<b>IUCN Category</b>	<b>Exclusion</b>
Sustainable Development Area	VI	Yes
Protected Natural Area	V	No
Natural Monument	III	No
Protected Landscape	V	No
Protected Landscape   World Heritage	V	No
Protected Landscape   Municipal Reserve	V	No
Rural School Park	VI	Yes
National Park	II	No
Natural Park	II	No

COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK

in line with EUDR requirements - VISEC SOYBEAN MODULE

Municipal Natural Park   Municipal Reserve	VI	Yes
Provincial Natural Park	II	No
Provincial Park	II	No
Provincial Park   World Heritage	II	No
Provincial Park   Provincial Natural Reserve	IV	No
University Park	VI	Yes
World Heritage	X	No
Wildlife Refuge	Ib	No
Provincial Wildlife Refuge	Ib	No
Reserve with Sustainable Use of Natural Resources	VI	Yes
Biosphere Reserve	IX	Yes
Hunting Reserve	VII	Yes
Fishing Reserve	VII	Yes

COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK

in line with EUDR requirements - VISEC SOYBEAN MODULE

Resource Reserve (APROMA)	VI	Yes
Multiple Use Reserve	VIII	Yes
Forest Reserve	IV	No
Water Reserve	IV	No
Natural Water Reserve	VI	Yes
Provincial Water Reserve	IV	No
Fish Reserve	IV	No
Municipal Reserve	VI	Yes
Municipal Reserve   Resource Reserve (APROMA)	VI	Yes
Municipal Reserve   Natural Reserve with Defined Objective	V	No
Municipal Reserve   Integral Natural Reserve	V	No
National Reserve	IV	No

COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK

in line with EUDR requirements - VISEC SOYBEAN MODULE

Natural Reserve	IV	No
Cultural Natural Reserve	IV	No
Cultural Natural Reserve   Municipal Reserve	V	No
Natural Fauna Reserve	IV	No
Natural Defense Reserve	IV	No
Natural Reserve with Defined Objective	IV	No
Educational Natural Reserve	V	No
Strict Natural Reserve	Ia	No
Natural Forest Reserve	IV	No
Natural Forest Reserve   Permanent and Perpetual Wildlife	IV	No
Natural Water Reserve	IV	No
Integral Natural Reserve	Ib	No

COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK

in line with EUDR requirements - VISEC SOYBEAN MODULE

Managed Natural Reserve	IV	No
Municipal Natural Reserve	IV	No
Municipal Natural Reserve   Municipal Reserve	IV	No
Municipal Natural Reserve   Natural Reserve with Defined Objective	IV	No
Provincial Natural Reserve	IV	No
Provincial Natural Reserve   Urban Natural Reserve	IV	No
Wild Natural Reserve	Ib	No
Urban Natural Reserve	IV	No

**Bibliografía:**

- IUCN (1994). Guidelines for Protected Area Management Categories. CPNAP with the assistance of WCMC. IUCN, Gland, Switzerland and Cambridge, UK, x + 261pp. (<https://portals.iucn.org/library/sites/library/files/documents/1994-007-Es.pdf>)
- Dudley, N. (Editor) (2008). *Guidelines for Applying Protected Area Management Categories*. Gland, Switzerland: IUCN. X + 96pp. ([https://books.google.com.ar/books?hl=es&lr&id=xLZKJE\\_bpzgC&oi=fnd&pg=PA1&dq=Directrices+para+la+aplicaci%C3%B3n+de+las+categor%C3%ADas+de+gesti%C3%B3n+de+%C3%A1reas+protegidas+-+2008+versi%C3%B3n+Dudley,+Nigel,+ed.+ISBN+978-2-8317-1086-0&ots=C2ap\\_NFZh7&sig=mDOadW3YCKJng5GfAFRME92YrU8&redir\\_esc=y#v=onepage&q&f=false](https://books.google.com.ar/books?hl=es&lr&id=xLZKJE_bpzgC&oi=fnd&pg=PA1&dq=Directrices+para+la+aplicaci%C3%B3n+de+las+categor%C3%ADas+de+gesti%C3%B3n+de+%C3%A1reas+protegidas+-+2008+versi%C3%B3n+Dudley,+Nigel,+ed.+ISBN+978-2-8317-1086-0&ots=C2ap_NFZh7&sig=mDOadW3YCKJng5GfAFRME92YrU8&redir_esc=y#v=onepage&q&f=false))
- List of protected areas, Federal System of Protected Areas -- SiFAP (<https://sifap.gob.ar/>)

## Annex 1.2- Subprotocol on Removal of Invasive Species

The implementation guides established by the European Commission ([https://eur-lex.europa.eu/legal-content/ES/TXT/PDF/?uri=OJ:C\\_202406789](https://eur-lex.europa.eu/legal-content/ES/TXT/PDF/?uri=OJ:C_202406789)) to comply with Regulation 1115/2023 state that: The removal of invasive species will not be considered within the concept of "deforestation", as it would serve to "prevent, minimize, mitigate or reverse the adverse impact on biodiversity from the introduction and spread of invasive alien species".

Textually, it is clarified in said guide that: *"The conversion of forest land also does not fall under the EUDR definition of 'deforestation' if the main objective of the conversion and its subsequent land use is not agricultural use, but, for example, the development of renewable energy, industrial use, biodiversity restoration, forest fire prevention, animal welfare in extreme weather conditions or the management of invasive alien species".*

Lands that have been subject to conversion to prevent, minimize, mitigate or reverse the adverse effects on biodiversity resulting from the introduction and spread of invasive alien species will not be considered converted to agricultural uses if they are limited to what is strictly necessary and supported by prevention plans, management plans or official mandates.

### **SCOPE**

At the productive unit level and as a first action to comply with this protocol, VISEC established that it must be determined and/or analyzed whether the agricultural use productive units in Argentina were deforested after December 31, 2020 and consequently, are outside of Categories I and II or in Category III without the due governmental authorization according to the Forest Law.

For this, VISEC will use the information supplied by the System operators to collect, analyze and then determine the compliance status for the purposes of the published analysis methodology for each supplied productive unit.

### **VISEC SATELLITE IMAGE ANALYSIS**

VISEC has developed an analysis methodology (ANNEX 1 of this document) aimed at verifying the approval of productive units (hereinafter "UP" or "Productive Units"), guaranteeing the requirements established in the VISEC Protocol, whose demands are aligned with European regulation (UE) 2023/1115.

In the case of removal of invasive species in the Productive Unit, depending on the vegetation cover of the removed species and the area covered, this activity will be detected from the satellite image analysis as "deforestation".

The removal of invasive species is not differentiable, through remote sensors, from possible deforestation. As there is no satellite image analysis tool that can detect the difference between removal of invasive species and other native or non-native species. VISEC developed the following Productive Unit review procedure.

## PRODUCTIVE UNIT REVIEW PROCEDURES

- 1- If in the system the UP has been rejected due to deforestation and this was due to a removal of invasive species, you must contact the support of the VISEC MRV system [visec-mrv@bcr.com.ar](mailto:visec-mrv@bcr.com.ar) to request a review for "removal of invasive species".

It will be considered removal of invasive species if the removed species belongs to the list presented by the National Information System on IEE. (see annex)

The commercial operator or the agricultural producer linked to the RENSPA of the Productive Unit must present concrete evidence of the removal activity. This evidence can be composed of 1 or more documents that validate the existence and permission for removal of that species. It can be composed of photos of the affected area before and after treatment, verifiable documents such as removal permits issued by competent authorities (province or municipality), and/or a signed letter from the agronomist in charge of the treatment with details of it (species removed, affected area, chemical or mechanical treatment, date of execution). Any other document evidencing the removal of the species will be evaluated by the VISEC Technical Secretariat or by whom the Technical Secretariat designates.

The email sent must include:

- Sustainability Report of the UP: Downloadable in the VISEC MRV system.
  - Scientific and common names of the removed invasive species.
  - Area affected by the vegetation removal.
  - Possible-suggested attached evidence (the greater the amount of evidence collected and sent improves the evaluation capacity of the case):
    - Photo evidence before and after the removal.
    - Signed letter by the Agronomist in charge of the treatment.
    - Provincial Permit / Certificate for species removal.
    - Other official documents.
- 2- Once the review request is evaluated, the resolution will be informed to the indicated email:
    - If the Productive Unit is approved, an exception will be generated that will enable the UP in the MRV System and the evidence will be kept for the corresponding audit.
    - If rejected, the reasons for rejection will be notified via email. The UP cannot be enabled in the MRV System.

The verification analysis of Deforestation-Free after December 2020 will be carried out every year. In case the request is approved, the presented evidence will continue to be valid unless the deforested surface has varied compared to the previous analysis, in which case the Productive Unit will be disabled again.

### ANNEX 1.2.a

## EXOTIC SPECIES IN ARGENTINA

Invasive Alien Species (IAS) and Potentially Invasive Alien Species (PIAS)

The official list of invasive and potentially invasive alien species approved by [Resolution 109/21](#) is the first complete and official registry of invasive alien species (IAS) and potentially invasive alien species (PIAS) present in the Argentine Republic, classified into defined categories according to their current or potential impact and their eventual importance as economic resources.

<https://www.argentina.gob.ar/ambiente/biodiversidad/exoticas-invasoras/lista>

The resolution itself defines IAS as species that, having been introduced to the country, are capable of establishing populations and expanding beyond the introduction site, colonizing natural or semi-natural environments and whose presence produces or could produce impacts on biodiversity, the economy, health and/or cultural values.

It also defines PIAS as alien species that, although they have not yet been recorded invading natural or semi-natural environments or causing impacts within the national territory, have antecedents or biological characteristics that allow them to be considered as a potential risk for the environment, economy, health and/or cultural values.

**OFFICIAL LIST OF INVASIVE ALIEN SPECIES IN ARGENTINA** generated by the Ministry of Environment and Sustainable Development:  
[https://www.argentina.gob.ar/sites/default/files/lista\\_oficial\\_eei\\_boletin\\_oficial\\_con\\_nombres\\_comunes\\_0.pdf](https://www.argentina.gob.ar/sites/default/files/lista_oficial_eei_boletin_oficial_con_nombres_comunes_0.pdf)

The list was developed based on the following criteria:

- Alien species present in the national territory that have been detected in natural or semi-natural environments (invasive alien species, IAS),
- Alien species introduced in the country that have not yet been observed in natural or semi-natural environments but have proven invasion records in other countries (potentially invasive alien species, PIAS),
- Cryptogenic species (species whose native area of origin is not known precisely, but for which there is evidence to suppose that they were introduced from other countries or regions),
- Native species of the national territory that have been displaced outside their native distribution areas and are found in natural or semi-natural environments in the introduction area.

**NATIONAL STRATEGY ON INVASIVE ALIEN SPECIES**  
<https://www.argentina.gob.ar/sites/default/files/ennei.pdf>

The National Strategy on Invasive Alien Species (ENEI), developed within the framework of the [\[National Strategy on Biological Diversity and the Action Plan 2016--2020 \(ENBPA\)\]](#) of the Argentine Republic, establishes a set of specific objectives aimed at developing and strengthening the prevention and management of these species in the national territory, as part of the actions aimed at the conservation and [sustainable use of biodiversity](#).

The National Environment Subsecretariat is the governing body of national public policies linked to biodiversity, and as such, leads the articulation for the prevention, control and eradication of invasive alien species with other national public bodies, with provincial and municipal governments and with the private sector, through the Secretariat of Environmental Policy in Natural Resources, the National Biodiversity Directorate, the National Forests Directorate and the National Parks Administration. In this work, the National Advisory Commission for the Conservation and Utilization of Biological Diversity (CONADIBIO) plays a fundamental role, which is coordinated by the SAyDS and integrated by representatives of provincial governments and national public and private bodies. The CONADIBIO, which includes a Technical Subcommission on IAS, articulates policies aimed at reviewing and implementing the National Biodiversity Strategy, facilitates the federal and inter-institutional consultation mechanism on IAS, and seeks to promote a coordinated vision in accordance with advances in scientific knowledge, and methodologies, tools and management instruments that are successful in the matter.

#### **NATIONAL COMPETENT AUTHORITIES IN THE MANAGEMENT OF IAS**

The main national authorities with competence are the SAyDS, through its National Biodiversity Directorate and the Secretariat of Environmental Policy in Natural Resources, and the National Parks Administration.

Other organizations, such as the National Agri-Food Health and Quality Service (SENASA), the National Institute of Agricultural Technology (INTA), the Argentine Naval Prefecture and the

National Gendarmerie, play complementary roles in regulating the introduction and control of vectors.

Within its structure, the SAyDS chairs the National Advisory Commission for the Conservation and Sustainable Use of Biological Diversity (CONADIBIO), a space for inter-institutional articulation. In the exercise of its powers, the Ministry has issued a series of fundamental resolutions for the control of IAS. Among them, Resolution 151/2017 stands out, which adopted the National Strategy on Biodiversity, and Resolution 109/2021, which approves the Comprehensive Management Plan for Invasive and Potentially Invasive Alien Species. This last resolution is particularly relevant, as it establishes the framework to prevent the introduction and interjurisdictional movement of IAS, as well as to promote actions of containment, prevention, early detection, monitoring, mitigation, control and eradication.

The National Biodiversity Directorate (DNBio), under the Secretariat of Environmental Policy in Natural Resources of the SAyDS, assumes specific functions in this matter. Its responsibilities include the periodic updating of the List of Invasive and Potentially Invasive Species, the evaluation of Risk Analysis Protocols for invasive or potentially invasive species presented by interested parties before their entry into the country, and the application of said protocols for species with invasive potential, regardless of an import request. In addition, the DNBio is in charge of proposing the necessary administrative acts to implement technical measures for the management of IAS. This centralized role of the SAyDS, through its specialized dependencies, is fundamental to ensure a coherent and effective response to the threat of IAS throughout the national territory.

#### **PERMITS AND AUTHORIZATIONS FOR THE REMOVAL OF IAS**

Regarding the removal of IAS, there is no single and universal permit. Instead, control and eradication actions at the national level are authorized by the SAyDS through the approval of "management plans" or "control and eradication plans" through a "pertinent administrative act" by the competent authorities, with differentiations according to the type of species and the geographical area.

Resolution 109/2021 of the Secretariat of Environment and Sustainable Development (SAyDS) is the central regulatory instrument governing the comprehensive management of IAS. This resolution establishes that those actions that are part of "control or eradication plans", or when the organisms are manipulated for approved purposes to prevent, minimize or compensate for their impacts, must be authorized by the SAyDS, through the Secretariat of Environmental Policy in Natural Resources, through the "pertinent administrative act".

This legal structure implies that the removal of IAS is not enabled by an individual permit for each action, but through the approval of a strategic plan that details the methodologies, objectives and scopes of the interventions. This approach through management plans allows a comprehensive and long-term vision of the problem, ensuring that removal actions are aligned with broader conservation objectives and that their possible consequences are evaluated. The National Biodiversity Directorate of the SAyDS has the function of proposing the necessary administrative acts to implement these technical measures.

**COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK**

**in line with EUDR requirements - VISEC SOYBEAN MODULE**

## Annex 1.3- Subprotocol on Fires

The objective of this subprotocol is to provide detail on the legal framework and procedures applicable to fires in Argentina and their linkage with the VISEC Protocol and the EUDR requirements.

There are two main aspects that are linked to possible situations that can be detected through VISEC's satellite analysis as deforestation:

- Removal of trees as a fire prevention measure (e.g., firebreaks)
- Areas affected by fires in the process of recovery

According to the latest version of the explanatory guides and frequently asked questions (April 2025) issued by the European Commission, these two situations are contemplated within the Regulation, regarding fire prevention measures:

*"Prevent, minimize and mitigate the risk of forest fires, provided it is limited to what is strictly necessary and supported by fire prevention plans, forest management plans or official mandates."*

And regarding forests affected by fires:

*"The definition of 'deforestation' in the Regulation covers the conversion of forests for agricultural use, whether human-induced or not, which includes situations due to natural disasters. A forest that has suffered a fire and is subsequently converted to agricultural land (after the cut-off date) would be considered 'deforestation' under the Regulation. In this specific case, an operator would be prohibited from acquiring products within the scope of the Regulation coming from that area (but not because of the forest fire). Conversely, if the regeneration of the affected forest is allowed, it would not be considered 'deforestation' and an operator could acquire wood from that forest once it has grown back."*

Although the situation of wood extraction is taken as an example, the same logic applies for other types of agricultural production within a Productive Unit.

In parallel, the EUDR definitions are aligned with the current National legislation.

### **NATIONAL LEGAL FRAMEWORK OF FIRE MANAGEMENT**

#### **LAW 26.815: FIRE MANAGEMENT LAW**

Law 26.815, enacted on November 28, 2012 and promulgated on January 10, 2013, constitutes a fundamental pillar in the environmental protection of Argentina against forest and rural fires. This regulation establishes the minimum environmental protection standards in the matter throughout the national territory.

Its scope of application is broad, covering the actions and operations of prevention and combat of fires that affect living or dead vegetation in a diversity of ecosystems. This includes native and implanted forests, protected natural areas, wetlands, agricultural areas, grasslands, pastures,

shrublands, and areas where building structures are intermingled with vegetation outside the strictly urban environment, known as urban-forest interface. The law even contemplates planned fires, that is, those that are allowed to burn under pre-established environmental conditions to achieve specific territorial management objectives. The general objectives of the law include protecting and preserving the environment from damage generated by fires, ensuring the safety of the general population and the people who fight fires, and establishing mechanisms for efficient State intervention in these situations.

### **National Enforcement Authorities**

The national enforcement authority of Law 26.815 and the dependency of the National Fire Management Service (SNMF), through Decree N° 1136/2024, published on December 30, 2024, substitutes articles 4° and 5° of Law 26.815, designating the Ministry of Security as the National Enforcement Authority and coordinator of the Federal Fire Management System.

### **LAW 27.604: KEY MODIFICATIONS TO LAW 26.815**

#### **Prohibitions on the Use and Destination of Burned Lands (Art. 22 bis, 22 ter, 22 quáter)**

Law 27.604, enacted on December 4, 2020 and published in the Official Gazette on December 24, 2020, introduces changes to Law 26.815, substituting Article 22 bis and incorporating the new Articles 22 ter and 22 quáter.

The key prohibitions established by this law are the following:

- **Article 22 bis (for native or implanted forests, protected natural areas and wetlands):** Prohibits, in order to guarantee the restoration conditions of the burned surfaces:
  - Modifications in the use and destination that said surfaces had prior to the fire.
  - Division or subdivision (unless resulting from an inheritance partition).
  - Plotting, fractioning or parceling, whether partial or total, or any other real estate venture (different from leasing and sale) of private lands.
  - Any agricultural activity that is different from the use and destination that the surface had at the time of the fire.
- **Article 22 ter:** Extends the prohibition established in Article 22 bis if so indicated by the Native Forest Land Use Planning (OTBN) of the corresponding jurisdiction.
- **Article 22 quáter (for agricultural zones, grasslands, pastures, shrublands and areas where building structures are intermingled with vegetation outside the strictly urban or structural environment):** Prohibits
  - The realization of real estate ventures.
  - Any agricultural activity that is different from the use and destination that the

surface had prior to the moment of the fire.

- The modification of land use for the purpose of developing intensive agricultural practices, except in cases where said practices and modalities had preceded the fire.

### **Prohibition Periods for Forests/Wetlands and Agricultural Zones**

The prohibition periods established by Law 27.604 are 60 years for "native or implanted forests, protected natural areas and wetlands", and 30 years for "agricultural zones, grasslands or pastures". These terms seek to ensure the restoration of the affected ecosystems and discourage intentional burning for profit purposes.

### **Obligation of Registration in Registries**

The measures relative to the burned surfaces resulting from articles 22 bis, 22 ter and 22 quáter must be registered in the corresponding registries of each jurisdiction. This registration is fundamental for the traceability and control of compliance with the prohibitions imposed by the law.

Other complementary laws affect directly and indirectly the specific legislation on fires in Argentina:

### **LAW 25.675: GENERAL ENVIRONMENT LAW**

Law 25.675, known as the General Environment Law and enacted in 2002, establishes the minimum standards for achieving sustainable and adequate environmental management. It defines a series of key principles that guide environmental policy and the interpretation of specific legislation, including that of fire management:

- **Principle of Prevention:** Seeks to address the sources and causes of environmental problems in a priority and integrated manner, in order to prevent possible environmental damages.
- **Precautionary Principle:** Authorizes the adoption of measures to prevent environmental degradation in cases of serious or irreversible damage, even in the absence of complete information or scientific certainty.
- **Principle of Responsibility:** Establishes that whoever causes environmental degradation is responsible for the preventive and corrective actions necessary for its restoration, without prejudice to existing civil or criminal liability systems.
- **Principle of Congruence:** Provincial or municipal norms must be consistent with the minimum standards established by the national law; otherwise, the national law prevails.
- **Principle of Progressivity:** Implies the adaptation of measures over time, requiring their implementation according to a schedule of objectives.

- **Principle of Sustainability:** Economic and social development, as well as the use of natural resources, must be carried out through adequate management that does not compromise present or future generations.

A fundamental element of the General Environment Law is the prior obligation to "recompose" environmental damage. This means that the responsible party for environmental damage, such as that caused by a fire, must restore the burned areas for their recovery. In case recomposition is not materially possible, the court will determine an economic indemnity. Law 27.604, by applying land use restrictions post-fire regardless of whether the fire was provoked or accidental, introduces strict liability for the owner, reinforcing this principle of recomposition.

#### **LAW 26.331: MINIMUM ENVIRONMENTAL PROTECTION STANDARDS FOR NATIVE FORESTS LAW**

##### **Relationship with the Fire Management Law in Forest Areas and Wetlands**

Law 26.331, enacted in 2007, is directly complementary to Law 26.815, regarding fires in native forests and wetlands. Law 26.331 specifically prohibits clearings in native forests classified in Categories I (red) and II (yellow), and the open-air burning of residues derived from clearings or sustainable uses of native forests.

The superposition of these regulations generates a double regulatory layer. If a fire affects areas classified as native forests, the restrictions of Law 26.331 overlap and reinforce those of the Fire Management Law, especially in the most sensitive categories where the prohibition of land use change extends for 60 years.

#### **LAW 26.562: MINIMUM ENVIRONMENTAL PROTECTION STANDARDS FOR CONTROL OF BURNING ACTIVITIES LAW**

Law 26.562, enacted on November 18, 2009 and promulgated on December 15, 2009, establishes the minimum environmental protection standards for the control of burning activities throughout the national territory. Its objective is to prevent fires, environmental damages and risks to health and public safety.

#### **SPECIFIC LEGAL IMPLICATIONS FOR AGRICULTURAL PRODUCTION**

##### **Post-Fire Restrictions on Agricultural Lands**

The modifications introduced by Law 27.604 to Law 26.815 impact the post-fire land use restrictions. For agricultural zones, grasslands, pastures and shrublands, the law establishes a 30-year prohibition. During this period, the realization of real estate ventures, any agricultural activity that is different from the use and destination that the surface had prior to the fire, and the modification of land use for the purpose of developing intensive agricultural practices are prohibited, unless said practices and modalities had already preceded the incident.

##### **Responsibility of the Landowner and Occupant**

The General Environment Law establishes that the responsible party for environmental damage has the prior obligation to recompose the affected areas. Law 27.604, by imposing land use

restrictions without considering the cause of the fire, reinforces this strict responsibility for the landowner. This means that, even if the fire was not intentionally provoked by the owner, they are still legally responsible for the consequences and for the restoration of the area.

In addition to the use restrictions and the obligation of recomposition, landowners and occupants of the land have other responsibilities:

#### **Obligations of Prevention and Collaboration -- Fire Management Law**

- **Immediate Denunciation of Fire Foci**

Argentine legislation establishes a clear obligation for any person who has knowledge of a fire focus or forest/rural fire: they must make the denunciation immediately to the nearest authority. Non-compliance with this obligation constitutes an infraction to the Fire Management Law.

- **Mandatory Collaboration with Firefighting Personnel**

In emergency situations, landowners of public or private lands have the legal obligation to actively collaborate with firefighting personnel. This collaboration may imply allowing access to their properties for extinction operations, and even the firefighting personnel are empowered to confiscate goods or temporarily occupy the field if it is strictly necessary to extinguish the fire and avoid greater damages.

- **Initial Extinction Protocols on the Property**

It is expected that each agricultural operation has its own extinction protocol for the initial phase of the fire. This implies planning that includes both preventive and offensive tasks. Preventive measures can encompass fuel reduction, the creation of firebreaks (with recommended widths of 10 to 20 meters, depending on the type of vegetation) and the availability of human and material resources, such as water backpacks, pickup trucks and tanker trucks.

#### **Declaration of Emergency and/or Agricultural Disaster: Procedure for Affected Producers**

Agricultural producers affected by fires can access benefits through the declaration of emergency and/or agricultural disaster. The general procedure implies that the producer must present a sworn declaration of losses and damages to the competent provincial authority. This declaration must include documentation that accredits land tenure (deed, lease contract, etc.) and registration in AFIP with agricultural activity.

The request is evaluated by a Local Agricultural Emergency Commission, which analyzes the percentage of affectation and can approve or reject the request. If approved, a municipal agent loads the Declaration in the Ministry of Agribusiness portal, issuing a provisional receipt certificate. Subsequently, the approved request is sent by the Municipality, endorsed by the Mayor, to the provincial Ministry of Agribusiness, where it will be evaluated again by the provincial Emergency and Agricultural Disaster Commission, which will issue the definitive certificate to access the benefits.

#### **COMPLEMENTARY PROVINCIAL LEGAL FRAMEWORK**

**COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK**

**in line with EUDR requirements - VISEC SOYBEAN MODULE**

The Argentine federal system implies that, while National Law 26.815 establishes the "minimum standards" in fire matters, the provinces are responsible for complementary legislation and its implementation.

The following table presents the enforcement authorities of the Fire Management Law at the national level and in the provinces of Salta, Chaco, Santiago del Estero, Formosa, Santa Fe, Córdoba, and San Luis according to the most recent information.

COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK

in line with EUDR requirements - VISEC SOYBEAN MODULE

Jurisdiction	Relevant Provincial Law(s)	Current Enforcement Authority(ies)
National	Law 26.815 (Fire Management Law)	Ministry of Security (according to Decree N° 1136/2024, which substituted Article 5° of Law 26.815)
Salta	Law N° 5242 (Defense of Forest Wealth) - Law N° 7070 (Environmental Protection) - Draft Law File N° 90-32.959/2024 (Provincial Fire Management System)	The one determined by the Provincial Executive Power.
Chaco	Law N° 6388 (Fire Management in Rural Areas) - Decree N° 1358/2010 (Regulates Law 6388) - Law N° 7308 (Adhesion to National Law 26.815)	Ministry of Government, Justice, Security and Work
Santiago del Estero	Law N° 6841 (Conservation and Multiple Use of Forest Areas)	General Directorate of Forests and Fauna
Formosa*	Law N° 1060 (Ecological and Environmental Policy) - Law N° 1314 (Rural Code) - Law N° 1660 (Territorial Planning)	Ministry of Production and Environment
Santa Fe	Law N° 11872 (Prohibition of Weeding by Burning) - Law N° 11717 (Environment and Sustainable Development)	Secretary of State of Environment and Sustainable Development
Córdoba*	Law N° 8751 (Fire Management) - Law N° 10958 (Prevention and Protection of Flora and Fauna Against Fire)	Ministry of Security (for Law 10958)
San Luis*	Law IX-1048-2020 (Provincial Plan for Prevention, Pre-suppression and Fight against Fires) - Regulatory Decree 1.830/2023 (Regulates Law IX-1048-2020) - Law 338-2008 (Organization and Functioning of Firefighters)	Ministry of Security (for firefighting and burning) - Secretary of State of Environment (for prevention, pre-suppression and restoration). Both with joint attributions.

\*Provinces that according to the latest report from the Early Warning System (SAT) registered the highest concentration of alerts due to fires in the country.

Fires are contemplated both by the EUDR and by the National and Provincial legislations of Argentina in an aligned manner: the affected area must be allowed to regenerate to its state prior to the disturbance (or to the state closest to said situation) and the disturbance must not be taken advantage of to make a land use change in that area, as the Fire Management Law indicates and as the European Union's interpretative guides on the EUDR clarify.

### PRODUCTIVE UNIT REVIEW PROCEDURES

1. If in the system the UP has been rejected due to deforestation and this was due to a loss of forests due to a forest fire and/or due to the creation of a firebreak, you must contact the support of the VISEC MRV system ([visec-mrv@bcr.com.ar](mailto:visec-mrv@bcr.com.ar)) to request a review for "**Fires**".
2. The commercial operator or the producer linked to the RENSPA of the Productive Unit must send evidence of the occurred fire by presenting the record/denunciation made by the producer to the Enforcement Authority or the corresponding agricultural emergency certificate according to the province where it is located. Other additional evidence may also be evaluated, such as certificates issued by the Fire Department or another involved public organism. In the case of tree removal as prevention measures, the plan with all details (location, surface, etc.) approved by the corresponding authority of that jurisdiction must be presented.
3. The evidence will be evaluated by the VISEC Technical Secretariat or by whom the Technical Secretariat designates.
4. Once the case is evaluated, the resolution will be informed via email:
  - If the Productive Unit is approved, an exception will be generated that will enable the UP in the MRV System and the evidence will be kept for the corresponding audit.
  - If rejected, the reasons for rejection will be notified via email. The UP cannot be enabled in the MRV System.

The verification analysis of Deforestation-Free after December 2020 will be carried out every year. In case the request is approved, the presented evidence will continue to be valid unless the lost surface has increased compared to the previous analysis, in which case the Productive Unit will be disabled again until new evidence is presented and analyzed. In case a use different from the pre-existing one prior to the fire/disturbance is carried out in said area, the Productive Unit will be disabled from operating.

### Bibliography

- [Argentina.gob.ar](http://Argentina.gob.ar): Control of burning activities. Simple Law: Forests. Fire management – Simple Law. Amendment to the Ministries Law transferring the National Fire Management Service to the Ministry of Environment and Sustainable Development. Law 26.815/2012. Law 27.604/2020.
- Chamber of Deputies of Salta: LEY N° 5242 and Senate of Salta: Expte. N° 90-32.959/2024 – Provincial Fire Management System.

- [Chaco.gob.ar](http://Chaco.gob.ar): Regulations.
- DGR Santiago: Ley N° 6841 – Conservation and Multiple Use of Forest Areas in the Province of Santiago del Estero.
- Diputados Santa Fe: Draft Law – Environmental Remediation Zones..
- FAOLEX: Ley 1060 Formosa. Ley 1314 Formosa – Código Rural. Ley N° 5242.
- [Formosa.gob.ar](http://Formosa.gob.ar): Ley N° 1660 – Territorial Planning (POT FOR.).
- Legislature of Córdoba: Ley 8751 – Fire Management. Ley 10958 – Prevention and Protection of Flora and Fauna of the Province Against Fire.
- SAIJ: Decreto 1358/2010 Chaco – Establishes the Fire Management Commission. Ley 6388 Chaco – Establishes fire management rules and procedures in rural areas. Ley 7308 Chaco – Adhesion to National Law 26.815.
- SAIJ: Ley 26.331 – Minimum Environmental Protection Standards for Native Forests. Ley 27.604 – Amendment to Law 26.815 on Fire Management. Ley 25.675 – General Environmental Law. Ley 26.509 – National System for the Prevention and Mitigation of Agricultural Emergencies and Disasters.
- SAIJ: Ley 11717 Santa Fe – Environment and Sustainable Development. Ley 11872 Santa Fe – Prohibition of vegetation clearing by burning and prohibition of open-air waste burning. Ley 1936/2024 Santa Fe – Declaration of Agricultural Emergency and/or Disaster.
- SAIJ: Ley 10958 Córdoba – Integrated Plan for the Prevention of Forest and/or Rural Fires.
- [Santafe.gov.ar](http://Santafe.gov.ar): Agricultural Emergency and/or Disaster 2025 – Decree N° 0435/25. The province reminds that the burning of grasslands is prohibited within Santa Fe. Fire prevention: the Province works on risk reduction. Provincial Fire Management Plan. Secretariat of Civil Protection.
- Bomberos Voluntarios de la República Argentina: Ley 338-2008 – Organization and operation of volunteer firefighters and their respective corps in the Province of San Luis.
- FAOLEX: Ley N° IX-0328-2004 (5460) – Enacted by the Senate and the Chamber of Deputies of the Province of San Luis (INCENDI).
- SAIJ: Regulatory Decree of Ley IX-1048-2020 – Provincial Plan for the Prevention, Pre-Suppression and Combat of Fires. Decreto 1.830/2023 San Luis. Ley 5460 San Luis – Rural and Forest Fires.
- Early Deforestation Warning System (SAT-D), Summary of Results. March 2025 - [https://www.argentina.gob.ar/sites/default/files/sat\\_2024\\_final-web.pdf](https://www.argentina.gob.ar/sites/default/files/sat_2024_final-web.pdf)

## Annex 2- Certificate of Compliance for Facilities



## CERTIFICATE OF CONFORMITY

Issued to:

[CLIENT]

Facilities:

[Name]

[acopio/molienda/puerto]

Direction

Has successfully completed the third-party certification according to

Regulation (EU) 2023/1115 for DEFORESTATION & FOREST DEGRADATION FREE  
products throughout VISEC Scheme

[Third-party organism of control] declares to have checked the documents related to chain of custody of VISEC Scheme. All shared documents related to soy segregation were found in compliance with the program.

Statement Number:

Date of audit:

Scope: VISEC Scheme certification

Statement valid from:

Statement valid till[1]:

---

[1] Valid until this date if there are no changes to the supply base. The client is obliged to inform [Third/party/organism of control] immediately of any changes.

## Annex 3A- Product Movement Record Template (non-exhaustive)

<h1>VISEC</h1> <h2>RMP- REGISTRO DE MOVIMIENTO DE PRODUCTO</h2>		
<b>INFORMACIÓN DE UNIDAD EMISORA</b>		
NOMBRE O RAZÓN SOCIAL: <b>ACOPIO 1</b>		
TELÉFONO: <b>xxxxxxx</b>	CORREO ELECTRÓNICO: <b>xxxxxxxxxxx</b>	
NÚMERO DE REGISTRO: <b>001</b>		
DIRECCION: <b>xxxxxx</b>	LOCALIDAD: <b>xxxxxxxxxxx</b>	PROVINCIA: <b>xxxxxxxxxxx</b>
<b>INFORMACIÓN DE UNIDAD DE DESTINO</b>		
NOMBRE O RAZON SOCIAL: <b>MOLIENDA2</b>		
TELÉFONO: <b>xxxxxxxxxxx</b>	CORREO ELECTRÓNICO: <b>xxxxxxxxxxx</b>	
NUMERO DE REGISTRO: <b>002</b>		
DIRECCION: <b>xxxxxxxxxxx</b>	LOCALIDAD: <b>xxxxxxxxxxx</b>	PROVINCIA: <b>xxxxxxxxxxx</b>
<b>REFERENCIAS DE LA OPERACIÓN</b>		
<b>DATOS DE ORIGEN DE GRANO</b>		
ID DE ESTABLECIMIENTO PRODUCTOR (RENSPA): <b>xxxxxxxxxxx</b>		
COORDENADAS DEL ESTABLECIMIENTO PRODUCTOR: <b>POLÍGONO</b>		
LOCALIDAD: <b>BBBBBB</b>	PROVINCIA: <b>DDDDDD</b>	
<b>DATOS DE LA OPERACIÓN</b>		

COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK

in line with EUDR requirements - VISEC SOYBEAN MODULE

TIPO DE TRANSPORTE Y CAPACIDAD DEL MISMO: <b>ESTO SERIA PARA ASEGURAR LA SEGREGACIÓN EN EL TRANSPORTE.</b>		
FECHA: <b>DD/MM/AÑO</b>	TIPO DE PRODUCTO: <b>SSSSSS</b>	CANTIDAD (tn): <b>XXXXX</b> <b>correspondiente a cada RENSPA</b>
IDENTIFICACIÓN LUGAR DE ALMACENAJE DONDE ESTUVO ALMACENADO EL PRODUCTO: <b>SILO NÚMERO-SILO BOLSA NUMERO-CELDA NUMERO</b>		

**NOTA:** EL SISTEMA CONTABILIZARÁ LOS VOLÚMENES DECLARADOS DE MODO DE EVITAR EL DOBLE CONTEO EN CUANTO A VOLUMEN TOTAL QUE ENTRO AL ACOPIO DE ESA UNIDAD PRODUCTIVA Y VOLUMEN DECLARADO EN EL DEPÓSITO DE ALMACENAMIENTO/ SOBRE EL TOTAL TRANSFERIDO O ENTRE CUALQUIER PUNTO DE TRASLADO INTERMEDIO.

## Annex 3B- Model Electronic Waybill



Carta de Porte Electrónica Automotor

CTG: [REDACTED]



Fecha: [REDACTED]  
 N° CPE: [REDACTED]  
 Vencimiento: [REDACTED]

A - INTERVINIENTES			
Titular Carta de Porte: [REDACTED]			
Remitente Comercial Productor: [REDACTED]			
Rte. Comercial Venta Primaria: [REDACTED]			
Rte. Comercial Venta secundaria: [REDACTED]			
Rte. Comercial Venta secundaria 2: [REDACTED]			
Mercado a Término: [REDACTED]			
Corredor Venta Primaria: [REDACTED]			
Corredor Venta Secundaria: [REDACTED]			
Representante entregador: [REDACTED]			
Representante receptor: [REDACTED]			
Destinatario: [REDACTED]			
Destino: [REDACTED]			
Empresa Transportista: [REDACTED]			
Flete pagador : [REDACTED]			
Chofer : [REDACTED]			
Intermediario de flete : [REDACTED]			
B - GRANO / ESPECIE			
Grano / especie: [REDACTED]	Tipo: [REDACTED]	Peso Bruto (kg): [REDACTED]	
DECLARACIÓN DE CALIDAD		Peso Tara (kg): [REDACTED]	
Conforme		Peso Neto (kg): [REDACTED]	
Condicional			
Observaciones: [REDACTED]			
C - PROCEDENCIA			
Es un campo: [REDACTED] N° Planta [REDACTED]	Dirección: [REDACTED]		
Localidad: [REDACTED]	Provincia: [REDACTED]		
Latitud: [REDACTED]	Longitud [REDACTED]	Descripción - [REDACTED]	
D - DESTINO DE LA MERCADERÍA			
Es un campo: [REDACTED] N° Planta [REDACTED]	Dirección: [REDACTED]		
Localidad: [REDACTED]	Provincia: [REDACTED]		
E - DATOS DEL TRANSPORTE			
Dominios: [REDACTED]			
Partida: [REDACTED]	Kms. a recorrer: [REDACTED]		
Tarifa de Referencia: [REDACTED]			Tarifa: [REDACTED]
F - CONTINGENCIAS			
Contingencia: -			Otro: -
Desactivación -			Otro: -
G - DESCARGA			
Fecha Arribo: [REDACTED]	Peso Bruto (kg): [REDACTED]	Localidad: [REDACTED]	
Fecha Descarga: [REDACTED]	Peso Tara (kg): [REDACTED]	Provincia: [REDACTED]	
N° Turno: [REDACTED]	Peso Neto (kg): [REDACTED]		
" Declaro bajo juramento que la presente carga no ha sido tratada con ningún plaguicida fumigante durante su carga o en camión o vagón no autorizado dicho tratamiento durante su tránsito hasta su			
HISTORIAL DE CAMBIOS POST CONFIRMACIÓN			
[REDACTED]			

Firma del Remite Recibidor \_\_\_\_\_  
 N° Matrícula \_\_\_\_\_

Firma del Destinatario / Entregador \_\_\_\_\_  
 N° Matrícula \_\_\_\_\_



## Annex 4- Determination of Soybean Crop Yields and Control

As established in the VISEC Protocol to establish the chain of custody, the operators of the first storage point enter the waybill data into a web-based system using a password, which automatically records in VISEC or the designated administrator (Rosario Stock Exchange), all entered data and will also send validation information if required to prevent soy from fields that are not eligible for certification from entering the system and/or to avoid counting errors.

For this reason, the system will include a crop yield check (annual average per zone with a 10% margin), which, to avoid exceeding the possible certifiable volume, will trigger a series of alarms that will set in motion a data audit-verification system to validate or not the operation.

For this, the system will have the cultivated surface per productive unit identified in the RENSPA, which arises from its coordinates and satellite analysis, which together with the average yields established by PAS zones (Weekly Agricultural Panorama) established by the Buenos Aires Grain Exchange to determine the possible maximum production per campaign.

The VISEC System will take from the final report per campaign the final yields by PAS zones (or locality) published by the Buenos Aires Grain Exchange, and according to the location of each of the productive units identified by the RENSPA that the system has loaded, it will assign an average yield to each establishment with a 10% tolerance, which together with its determined cultivable surface, will establish the maximum production per campaign, which that productive unit would be in a position to produce.

Likewise, the system will determine a series of "alarms" to ensure not to have possible unjustified deviations of excess production according to the agro-ecological conditions determined for a given campaign.

The first alarm will be established when a RENSPA originates volume in a certain campaign between the average and the 10% tolerance so that the first storage point(s) that received soy from that specific RENSPA have alerts that that establishment is on the edge of its theoretical production capacity for that specific campaign.

At that moment, a second instance of tolerance of an additional 25% will be enabled so that the first storage points that receive merchandise can determine if it was merchandise from other campaigns in stock or extraordinary yields justified by very localized weather conditions, or technological packages that justify that deviation.

After that second tolerance, any volume that exceeds it cannot be loaded into the system without the prior analysis of the technical team of the Rosario Stock Exchange (who administers the VISEC System) and they determine the additional volume that may or may not be added, according to the technical causes that warrant it. For this, the Rosario Stock Exchange may carry out technical consultations with whom they consider, request or carry out field inspections, or request from the first storage point a sworn declaration from the producer holding the RENSPA in question if they consider it, where they declare and justify the deviation in the established production parameters.

**After that last instance, the VISEC System will not enable more loading of merchandise volume from that productive unit for the campaign in question.**

## **BACKGROUND**

Since the year 2000, the Department of Agricultural Estimates of the Grain Exchange has studied the sown area and its production on a regional and national scale for the main extensive crops in the country (wheat, corn, soybeans and sunflower), updating weekly the evolution of both variables.

Through the Weekly Agricultural Panorama (PAS) report, the sowing and production prospects of these crops are disclosed, and a final yield report per campaign.

The PAS aims to provide reliable data to the market about the state of the harvest in Argentina, favoring transparency and contributing to the stability of grain markets in times of high uncertainty. All information is published every Thursday at 3pm free of charge, improving the decision-making process for all market actors.

The work methodology consists of different stages and combines different measurement tools. Throughout the cycle of each crop, telephone surveys are conducted with zonal technical advisors, all of them categorized as Qualified Informants and part of the Grain Exchange's network of collaborators (Red CBC). A Qualified Informant is defined as any outstanding advisor who handles technical knowledge about the production of extensive crops and has broad experience in their reference zone. The telephone interviews capture data linked to the evolution of descriptive variables such as sowing and harvesting progress, soil moisture, crop condition, phenological development, health, yield expectations or harvested yield. At the same time, climatic variables of importance for agricultural production are surveyed, such as rainfall, maximum and minimum temperatures and hail events, among others. In parallel, public and private sources of information are also checked to enrich the weekly analysis of each variable under study. Once the crop is implanted and in active growth, vegetation cover studies are carried out using satellite image analysis. These studies aim to replace and objectively quantify the area occupied by each crop, in each region under study, and thus be able to make corrections to the early area estimates, which are made based on an analysis of (margins for each of the agricultural zones), the climatic scenario and the results of the sowing intention survey.

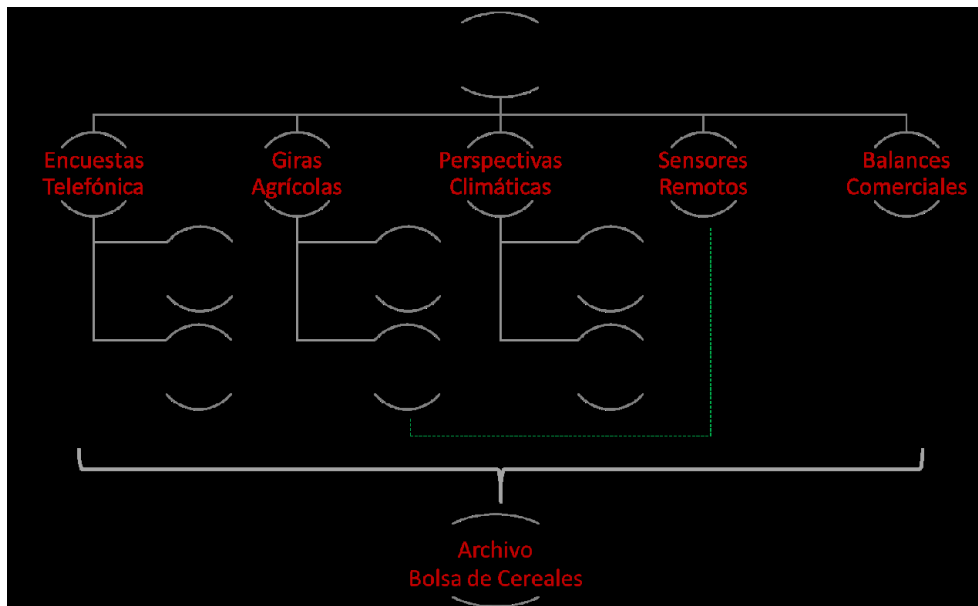
Throughout the cycle, this first estimate may undergo modifications as a consequence of changes in economic and climatic scenarios. Likewise, during the growth and development stages of the crops, field trips are carried out with the objective of evaluating firsthand the condition of the crops and fundamentally taking ground truth points, subsequently used in satellite image analysis.

Finally, after the closure of each cycle, the production estimates are contrasted with the rest of the variables that constitute the commercial balance of each crop.

## **Agricultural Estimates Methodology: work scheme**

COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK

in line with EUDR requirements - VISEC SOYBEAN MODULE



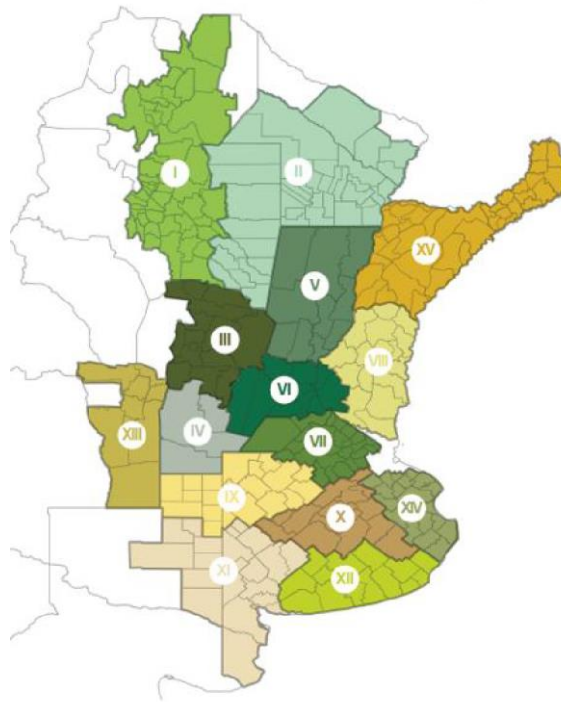
The area and production estimates are made on a national scale for all surveyed crops, dividing the country into 15 agro-ecological zones (PAS zones).

**REGIONS**

- I - NOA (Argentine Northwest)
- II - NEA (Argentine Northeast)
- III - North-Central Córdoba
- IV - Southern Córdoba
- V - North-Central Santa Fe
- VI - Northern Core
- VII - Southern Core
- VIII - Central-East Entre Ríos
- IX - Northern La Pampa - Western Buenos Aires
- X - Central Buenos Aires
- XI - Southwestern Buenos Aires - Southern La Pampa
- XII - Southeastern Buenos Aires
- XIII - San Luis
- XIV - Salado Basin
- XV --Others

COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK

in line with EUDR requirements - VISEC SOYBEAN MODULE



As mentioned, all the compiled information and the developed estimates are then poured into different public reports:

- Weekly Agricultural Panorama (PAS): aims to provide updated information on the main extensive crops in Argentina (wheat, barley, soybeans, corn for commercial grain, sunflower and grain sorghum). This report analyzes variables such as sowing progress (%), sown area (Ha), development status and crop condition, yield expectations (qq/Ha), harvested yield (qq/Ha), harvesting progress (%) and production (tons).
- Campaign Closing Reports: This document summarizes the most outstanding aspects of each agricultural campaign. It is published for wheat, soybeans, corn and sunflower crops, once the harvest is completed on a national scale.

## Annex 5- Certificate of Compliance for EUDR

**OV LOGO**



# **VISEC COMPLIANCE CERTIFICATE FOR EUDR REQUIREMENTS**

**Argentina**

**Confirms that**

[company name and address]

**Has successfully complied with**

**Regulation (EU) 2023/1115 for DEFORESTATION, FOREST DEGRADATION  
FREE, LEGAL PRODUCED, SEGREGATED and TRACEABLE products  
throughout VISEC scheme**

**Statement number:**

**Scope:** VISEC Protocol

**Product and Metric Tons:**

**COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK**

**in line with EUDR requirements - VISEC SOYBEAN MODULE**

**Harvest:**

**Authorized signatory name:**

**Authorized signature:**

**Date of issue:**

## Annex 1 – Participating volumes

**Vessel title:**

**Shipper:**

**Loading Port:**

**Commodity:**

**Quantity:**

**Destination:**

**B/L DD:**

**Ship Holds:**

<b>N°</b>	<b>ID VISEC</b>	<b>Country</b>	<b>Coordinates</b>

## Annex 2 – Definitions

This annex is only valid with the attestation 2025/VI/11

Deforestation-free under the Regulation (EU) 2023/1115 is defined as that the relevant products contain, have been fed with or have been made using, relevant commodities that were produced on land that has not been subject to deforestation after 31 December, 2020; and in the case of relevant products that contain or have been made using wood, that the wood has been harvested from the forest without inducing forest degradation after 31 December, 2020.

The "plot of land" – the subject of geolocation under the Regulation – is defined in Article 2 (27) as "land within a single real estate property, as recognised by the law of the country of production, which possesses sufficiently homogeneous conditions to allow an evaluation of the aggregate level of risk of deforestation and forest degradation associated with relevant commodities produced on that land."

Deforestation under the Regulation (EU) 2023/1115 is defined as conversion of forest to agricultural use, whether human-induced or not. Conversion for other uses such as urban development or infrastructure does not fall under the deforestation definition.

Forest under the Regulation (EU) 2023/1115 is defined as land spanning more than 0,5 hectares with trees higher than 5 metres and a canopy cover of more than 10 %, or trees able to reach those thresholds in situ, excluding land that is predominantly under agricultural or urban land use.

Forest degradation under the Regulation (EU) 2023/1115 means the conversion of certain types of forests into other kinds of forests or other wooded land. Sustainable forest management systems can be employed and encouraged, provided they do not lead to a conversion that meets the degradation definition.

## Annex 6- Terms and Conditions

### 1. I INTRODUCTION

VISEC is an online platform, available on the website [www.visec.com.ar](http://www.visec.com.ar) (hereinafter the PLATFORM or VISEC), an initiative of the Argentine Oil Industry Chamber and Cereal Exporters Center (CIARA-CEC), The Nature Conservancy, Tropical Forest Alliance and the Peterson Group.

VISEC's main objective is to ensure that all soy marketed through the VISEC Protocol is recognized as deforestation-free, to comply with the sustainable development requirements that the world is adopting.

VISEC seeks to reconcile the productive, environmental and social visions of the soy productive chain in Argentina, reducing negative environmental impacts with a focus on deforestation and other land use changes in the Gran Chaco region, as well as in other regions of Argentina.

Constituted as a National Platform, VISEC brings together diverse actors from the soy value chain: producers and producer associations, processors, exporters, storers, brokers, retail and wholesale chains, civil society organizations, input and service providers, government entities, academic organizations and research institutions.

Within its objectives, furthermore, VISEC establishes: a) Work collaboratively to address a complex problem that no single actor in the soy chain can solve individually; b) Seize business opportunities: use the information, tools and common agreements to respond to current market and consumer demands; c) Incorporate the environmental and social impact variables of the chain into business decisions; and d) Improve communication and dissemination of the sector's activities around the posed environmental challenges. VISEC is a transparent and open PLATFORM that acts in good faith to disclose its processes aimed at the continuous improvement of the sustainability of the soy chain through leadership, science, and the participation and collaboration of multiple stakeholders.

### 2. THE PROTOCOL

VISEC has a VISEC Soy Deforestation-Free Protocol (hereinafter the PROTOCOL or VISEC SLD), which certifies that throughout the entire chain of custody the use of soy is deforestation-free.

As established in the Operating Regulations, VISEC has Committees or Working Groups. Both the VISEC SLD PROTOCOL and the VISEC SYSTEM were developed in a participatory manner within the Technical Committee and approved by the Board of Directors.

### 3. THE SYSTEM

VISEC offers a digital tool (hereinafter VISEC SYSTEM or SYSTEM) that operates through multiple channels (web and mobile applications). The SYSTEM allows identifying the origin,

tracing from waybill to waybill and following the flows throughout the entire value chain of soy produced in the Argentine Republic that will be marketed in compliance with the VISEC Protocol. In this way, it demonstrates that the soy does not come from areas deforested after the cut-off date established by VISEC (December 31, 2020), and in any case produced in compliance with Law 26.331/07 on Minimum Environmental Protection Standards for Native Forests and provincial Native Forest Land Use Planning regulations regarding non-deforestation in red (Cat I) or yellow (Cat II) zones, nor in green (Cat III) zones without having the due Land Use Change Plan (PCUS) authorized by the competent enforcement authority.

#### **4. SCOPE**

These terms and conditions of use (hereinafter, "the terms", "the conditions", "T&C") constitute an agreement between VISEC and whoever uses in any way the services offered by the platform through the system (hereinafter "the user") to regulate the conditions of use of the VISEC system, as established herein.

#### **5. DEFINITIONS**

For the purposes of these T&C, understand by: Operator: Natural or legal person who carries out activities corresponding to one or more stages of the soy value chain, whether as a producer, intermediary (storage, broker and/or conditioner), processing plant and/or exporter; and who acts according to the role assigned in the SYSTEM through enabled users.

User: Natural person, of legal age and with capacity to act on behalf of the organization (operator) for which they work, which is the holder of an account opened in the VISEC SYSTEM and who uses in any way the services offered by the PLATFORM through that means.

Productive Unit: Plot of land (within a property) that will have a specific harvest as a result of the production of a defined producer. It will be identified by the RENSPA number so as to have a common identifier.

#### **6. ACCESS REQUIREMENTS -- CAPACITY**

USERS will access the system through credentials that will be granted through a service registration form submission process that contemplates the declaration of company, branch and user data to be enabled in the different roles, permissions and these T&C that the system contemplates. It must be signed by person(s) who have legal representation.

#### **7. ACCEPTANCE**

The use of the VISEC SYSTEM through access to the web page or other formats that may be developed in the future, implies: a) That You understand and fully agree with these terms and conditions, b) that you understand and accept the extent and scope of the rights and obligations you assume, c) that you have the legal capacity to subscribe to these T&C, d) that you have the corresponding legal authorizations to operate according to your Role within the SYSTEM as: producer, processor, exporter, storer, broker, certifier and those roles that may be added in the

future, e) that you accept the terms of the personal data privacy policy, which are an integral part of this document.

If you do not agree with these terms or with any of their parts, your use is prohibited and you must refrain from using the SYSTEM.

VISEC may modify these terms and conditions when it deems necessary. To this end, any modification will be notified to users upon access to the platform through a versioning process that the system will validate their prior acceptance for each of them. In case of not agreeing with the updated terms, you must immediately suspend any subsequent use of it.

## **8. THE MRV SYSTEM**

The user acknowledges and accepts that through the VISEC SYSTEM the three general stages of a monitoring, reporting and verification (MRV) system are carried out, which implies the collection of information and performance of specific evaluations related to changes in land use, presentation of progress and results of indicators defined by the PLATFORM, and validation of compliance through third-party verification. All of this in accordance with what is stipulated in the PROTOCOL.

## **9. SYSTEM STEPS**

To carry out the system's objective, the user commits to cooperate with the compliance of the following steps, according to their assigned role:

i. The operator/user will be in charge of registering the productive units in the SYSTEM. The data to register are: Productive Unit Data: RENSPA No., Description (fantasy name given to the Unit), Locality (consequently, Department, Province), Polygon (registered by the n points that define the polygon), Surface (Hectares of the Unit's Polygon); Production Data: Product, Harvest and Productive Hectares; Producer Data: (Corporate name, CUIT, contact email). Finally, the operator registers a relationship with the Productive Unit. If the productive unit is already loaded within the SYSTEM, the operator/user will be directly linked to the unit.

ii. The SYSTEM will validate the loaded data of the producer and their Productive Unit (CUIT, RENSPA, Geopositioning, etc.), and will notify the linkage between parties (producer with storage, processor and/or exporter), through an email with them. Which, in case of no opposition, will be considered valid. This step will be repeated for every case where an operator/user (storage, processor and/or exporter) wishes to link with a Productive Unit (UP).

The obligations regarding the linkage of the producer and the Productive Units, have the character of a sworn declaration by the producer, as the holder of the RENSPA information or through whom they granted sufficient powers for it. Whoever executes them in disregard of this will be responsible for the pertinent legal actions.

Likewise, the producer or their proxy who execute such obligation in an incomplete, erroneous manner or whose veracity of the declared information is affected, will also be responsible for the pertinent legal actions.

Once the data and linkage are validated, the registration of productive units entails two additional processes that determine the enabling of the UP. On one hand, the analysis of the sustainability indicators specified in the PROTOCOL. This enabling will be granted by the SYSTEM based on the decision rules determined in the PROTOCOL. And additionally, a second validation that consists of controlling that the output volume of a productive unit for a harvest does not exceed by a percentage "x" the calculated yield (according to the different tolerance levels explained in the PROTOCOL).

iii. The operator/ USER at the first point of receipt of the merchandise and prior to unloading it, must verify if the productive unit from which it comes is enabled by the VISEC System, and if it appears as "VISEC Approved Productive Unit".

iv. The operator/USER, in charge of reporting the unloading, will register the entry movement to stock of the received waybill. When coming from a Productive Unit the RENSPA data is mandatory. Base data of the waybill and volume data (entry movement) are registered. When registering the unloading of a Waybill that comes from the Producer (from UP), the Output Movement from the Productive Unit must also be registered. The operator will also identify the storage points (silos, cells) where the segregated deforestation-free soy is stored separately from other products.

v. The operator/USER, in cases where the merchandise does not come from productive units but from intermediate points, when reporting the unloading will register the entry movement to stock (by waybill and/or official documents corresponding to the movement) as described in the protocol to establish the corresponding product transfer record.

vi. The operator with exporter role will register in the system the constituted shipments and their detail by port, by exporter, and by volume with its waybill to waybill trace, (and/or official documents corresponding to the movement), by hold.

## 10. INTELLECTUAL PROPERTY

VISEC is the sole and exclusive owner of all intellectual property rights over the system, its applications, and its website [www.visec.com.ar](http://www.visec.com.ar), its content and its database.

The use of the SYSTEM in no way implies authorization of use nor assignment of any intellectual and/or industrial property rights and/or trademarks of VISEC that is not the object of an express license.

In its capacity as an enabled user, the operator/user is responsible for the misuse of the system by third parties who may access it through their access. In view of the above, the user must take all necessary measures so that unauthorized persons cannot access through their access key. In case of becoming aware of any unauthorized access through their user, they must immediately communicate it so that pertinent measures can be taken without this implying any disclaimer of responsibility on their part.

## 11. CONFIDENTIALITY

VISEC and the OPERATOR/ USER commit, in their own name and also in the name of their directors, employees, agents or advisors, and/or any third parties involved in their analysis, to the following:

i. CONFIDENTIAL INFORMATION: consider as such all oral, written, audiovisual, photographic, and of any other nature, information contained in paper, electronic, digital or other media, that the parties obtain as a consequence of the use of the VISEC PLATFORM, including but not limiting to functional specifications, information associated with the platform, users, internal procedures, technological information, conversations held with team members about the project and its progress, among others delivered as confidential. Likewise, they commit that the use made of the information obtained through the system will be exclusively used for the normal functioning of VISEC according to what is detailed in these Terms and Conditions, which appear on its website [www.visec.com.ar](http://www.visec.com.ar), except for that information that is of public knowledge at the time it is disclosed, provided that said knowledge was not due to a breach of the confidentiality obligation.

ii. PROHIBITIONS: Outside of what is the normal, habitual and according to good practices for the operation and administration of the VISEC SYSTEM, the parties may not make copies, communicate, distribute, disseminate, expose or, in any way, reveal or make known the delivered information, except express authorization of the other party, which must be granted previously in writing with registration of the same identifying the dependent or non-dependent persons who access said information.

iii. Not to use the confidential information for purposes different from the object of VISEC.

iv. Inform their dependents, associates, employees, contractors, advisors, and other natural and legal persons linked to the parties, of the confidential nature of the information, and assume the corresponding responsibilities in case of non-compliance by any of them, without prejudice to the legal actions that VISEC could initiate against said subjects.

v. Return all confidential information upon request of VISEC.

vi. The Operator/USER declares to know and accept that maintaining absolute reserve regarding confidential information constitutes an essential condition of their relationship with VISEC, and that the violation of this will generate responsibility for the damages derived from the breach of the obligations assumed herein.

vii. The USER may visualize the producer's data and the productive units for cases where they operate directly. In case the user operates indirectly, they may visualize the VISEC Productive Unit ID, being able to access the related polygon and its associated indicators.

## **12. INTEGRITY PROGRAM**

The VISEC USER commits to make use of the SYSTEM within the framework of the VISEC Integrity Program, published on the institutional website [www.visec.com.ar](http://www.visec.com.ar).

Through the subscription of these Terms and Conditions, it is considered that the user accepts said Integrity Program and will act in accordance with its norms and procedures.

## **13. PRIVACY POLICY AND PERSONAL DATA PROTECTION**

The system, for its functioning, will request the OPERATORS/ users to determine freely and voluntarily if they wish to facilitate or authorize the obtaining of personal data (hereinafter, "the

Personal Data") to access the VISEC SYSTEM on the occasion of the subscription or registration to it.

Said Personal Data will be regulated by the following general conditions:

i. The User who wants to access the system must log in with the credentials provided at the time of registration and validate the preloaded data according to the declaration made in the registration form.

ii. VISEC adopts technical and organizational measures on personal data to guarantee their security and confidentiality in order to avoid their alteration, loss, consultation or unauthorized treatment.

iii. VISEC guarantees the reserve on the registered information. However, it is not responsible for information unduly provided by users, nor for illegal interceptions or violations of its systems or databases by unauthorized persons. VISEC is also not responsible for the undue use of the information obtained by those means.

iv. All persons involved in any stage of data treatment (users enabled by operators, auditors members of certifying companies, system managers, information sources, and others who in one way or another are involved in the treatment of personal data) with the acceptance of these T&C have given conformity to what refers to confidentiality, which subsists, even if their relationship with VISEC has ended. The compiled information is confidential, but may be required by competent judicial authority.

v. VISEC reserves the right to modify this policy to adapt it to current regulations, jurisprudential news or industry practices. In such cases, VISEC will inform on this page the introduced changes which will be effective from the same moment of their online publication.

vi. Personal data will be subject to automated treatment and incorporated into the corresponding personal data registries of which VISEC will be the owner and responsible.

vii. The provision of personal data, its collection and subsequent automated treatment has the purpose of access to the services offered by the VISEC system to the management, administration, provision, expansion and improvement of the services in which the OPERATOR and its users decide to subscribe, register or use the adaptation of the same to their preferences, to the study of the use of the services by the OPERATOR and its users, to the design of new services related to those granted, to the implementation of service updates, to the sending of technical, operational and commercial information about products and services offered by the ViSeC system; to the sending of survey forms and questionnaires, which the OPERATOR or its user is not obliged to answer.

### **13.1. Cookies**

The SYSTEM may use cookies when a User navigates the site. Cookies are associated only with an anonymous User and their computer, and do not provide by themselves the user's name and surname. Cookies allow VISEC to recognize registered users after they have registered for the first time, without them having to register on each visit to access the areas and services reserved exclusively for them. Said information is anonymous and not associable with a particular User, and is used mainly for statistical purposes and to improve the services and contents offered in

the system. The User has the possibility to configure their browser to be notified on screen of the reception of cookies and prevent the installation of cookies. It is recommended to consult the instructions and manuals of your browser to expand this information. It is informed that it is not necessary for the user to allow the installation of the system's cookies without prejudice that in case of not doing so it will be necessary for the User to register to enter the system, and with the possibility that some functions and services of the system do not function adequately if cookies are deactivated or rejected.

### **13.2. Rights and obligations of personal data holders**

The OPERATOR/User may at any time exercise the rights of access to the data included in VISEC through the email [visec-mrv@bcr.com.ar](mailto:visec-mrv@bcr.com.ar) free of charge at intervals not less than six (6) months, unless a legitimate interest is proven for that purpose. Personal data will be informed within ten (10) days, according to what is established in article 14 subsection 3° of Law 25.326. The Operators/Users guarantee and respond, in any case, for the truthfulness, accuracy, validity and authenticity of the provided personal information. Likewise, they must communicate any change of the provided data in order to keep them exact and updated. The Operators/Users may exercise their rights at any time regarding the modification, rectification, updating or removal of their stored personal data, without any cost. To these effects, the interested party must communicate to the mail: [visec-mrv@bcr.com.ar](mailto:visec-mrv@bcr.com.ar), and inform the personal data that allows their identification. Subsequently, the personal data will be modified, rectified, updated and/or removed within five (5) business days of receiving the request to the operator and user in question, according to what is established in article 16 of Law 25.326. In certain cases, the personal information requested to be withdrawn must be maintained when there is a legal obligation to conserve the data, which cannot be more than ten (10) years.

On each occasion the USER makes use of the SYSTEM, there is the possibility that, automatically, information is obtained and stored in the server logs. These data may include:

- i. Detailed information about service usage.
- ii. IP address.
- iii. Cookies, which will allow identifying your browser or your account.

For any doubt, complaint or suggestion about this document or the treatment of your data by VISEC please contact us.

VISEC reserves the right to modify the content of this personal data privacy section in order to adapt it to legislative or jurisprudential news with prior notification to the USER.

### **13.3. Acceptance of these Conditions**

The use of the system, in any of its sections, implies the acceptance of this Privacy Policy (Personal Data Protection) clause.

## **14. USE OF DATA**

The data collected from Approved or Not Approved Productive Units will be included in a Compliance Database of the VISEC SLD PROTOCOL, operated by VISEC or by whom it determines. This will include:

- All specific satellite images of each registered Productive Unit, and linked reports.
- Permit number of Land Use Change Plan in Category III (Green), when applicable.
- The RENSPA ID of VISEC Approved and Not Approved Productive Units.
- ID within VISEC.
- The compilation of results of the evaluated sustainability indicators associated with the RENSPA ID and VISEC ID. The SYSTEM will quantify the shipments of soy from Approved Productive Units that enter each storage, processing or transformation installation. The compliance database will provide a real-time summary of this data for independent inspectors to review as necessary. Likewise, data of derived products from SLD (meals, oils, etc.) will be established, for which yields per operator will be loaded within the parameters established in the system.

The Database can be audited and consulted as necessary under the terms provided in the PROTOCOL. The producer, holder of the data and information supplied to the platform, with the initial sworn declaration duly signed and the acceptance of these Terms and Conditions, authorizes VISEC to use the information contained in the platform for the purposes described here:

1. So that said database can be audited and consulted as necessary under the terms provided in the PROTOCOL. Including attending compliance information requirements derived from European Regulation EU 2023/1115 and Regulation EU 952/2013, in particular those relative to the due diligence exclusively of the European operator (economic operator responsible for compliance with origin information) and/or of the competent authority of the European country where the certified merchandise enters, through the procedure that VISEC determines for that purpose. Authorizing VISEC to comply with said requests. VISEC ensures that the previous paragraph will not be applicable, in any case, for requests for said information from platform users in Argentina.
2. So that it can use said information for statistical purposes or for the elaboration of reports or reports of the contents and data uploaded by users, applying information dissociation procedures, so that the data holders are unidentifiable.
3. To allow the automatic linkage of productive units in the platform, in order to facilitate that Companies link through the request via RENSPA to Productive Units already declared in VISEC.
4. To allow the updating of the productive units already declared in the platform for subsequent campaigns, by modifying only the data related to RENSPA Number (or VISEC UP ID), Product Code, Campaign, Productive Has.

For cases 3 and 4 the platform will timely send the producer a notification email to validate said operations.

## 15. CONTENTS UPLOADED TO THE SYSTEM

The functioning and utility of the SYSTEM depends, to a great extent, on the contents that users upload, for which they are allowed to publish and share information to be able to comply with the software's purposes. The Operators/users will enter the data into a web-based system using a password operated by VISEC.

The content is separated from advertisements sponsored by third parties, which may appear in the SYSTEM, and from the personal information uploaded by the USER.

Each Operator/ USER will be the sole and exclusive responsible for the contents they upload to the SYSTEM, and those provided by third parties under their authorization. The content sent by users for publication does not reflect in any way the criteria of VISEC. The publication of the CONTENT in the SYSTEM does not guarantee its validity, reliability, accuracy, legality.

VISEC may examine the content before or after its publication, prevent the publication of inappropriate or otherwise inadequate or erroneous contents, or eliminate them after publication.

#### **16. OPERATOR/ USER LICENSE**

VISEC grants, to those who use the SYSTEM, a revocable, non-exclusive, and non-transferable license to use the same, exclusively with the purpose detailed here. The granted licenses do not extend to the use of data and information included in the SYSTEM for purposes different from those specified in these Terms and Conditions.

#### **17. USE RESTRICTIONS**

The commercialization of the SYSTEM is prohibited. By way of example, the operator/user may not: resell, distribute, license or exploit in any way, for commercial purposes different from those agreed here, the SYSTEM or access to it.

The commission of any of these and other conducts that imply a commercial use of the SYSTEM or its components, in an undue manner or different from the agreed one and without the prior and written consent of VISEC, will make them incur civil and/or criminal liability.

#### **18. GENERAL PROHIBITIONS**

i. It is strictly prohibited to any user of the SYSTEM, under penalty of incurring civil and /or criminal liability, to perform by themselves or through other means or third parties the following activities:

ii. Copy, print, save, modify, adapt, translate or in any way use data, content of the SYSTEM or of its database and/or of its source code, except what is strictly necessary to preserve the records and/or functionalities of the system that are established by VISEC.

iii. Perform any reverse engineering activity on the SYSTEM and its components, screen scraping, data mining, collection, data aggregation and indexing or use other automated means to access the System or its database.

iv. Interfere or violate any intellectual property right of VISEC., of third parties or other users.

v. Harvest or collect personal information about visitors or users of the SYSTEM, or in any way affect their right to privacy without their express consent, including the use of any robot, spider, site search or retrieval application, or other manual or automatic device or process to retrieve, index or extract data.

vi. Defame, harass, stalk or threaten any user of the SYSTEM.

vii. Transmit or make available in connection with the SYSTEM any virus, worm, Trojan horse, time bomb, web bug, spyware or any other code, file or computer program that may or is intended to damage or hijack the operation of any hardware, software or telecommunications equipment, or any other potentially harmful, disruptive or invasive code or component.

viii. Interfere or interrupt the operation of the SYSTEM and/or the Site, or the servers or networks that host the Service or make the Service available, or disobey any requirement, procedure, policy or Regulations of such servers or networks.

ix. Create a database by systematically downloading and storing all or part of the content of the SYSTEM.

x. Transfer or assign the password of their access accounts to the SYSTEM, even temporarily, to a third party.

xi. Use the SYSTEM for any illegal, immoral purpose, that violates points 8, 9 or 16 of these T&C, or is not expressly authorized.

#### **19. SERVICE TERMINATION**

The user can cancel their use of the SYSTEM at any time and for any reason, without obligation to communicate it to VISEC.

However, if they also wish that VISEC eliminates their account and their personal information, they must notify VISEC reliably via email to: [visec-mrv@bcr.com.ar](mailto:visec-mrv@bcr.com.ar) and within seven (7) business days from receipt of it, it will proceed to its elimination being the user's responsibility to have downloaded the information through the available channels.

VISEC reserves the right to block their access to the SYSTEM and interrupt their use in case of non-compliance with these terms and conditions.

#### **20. COMMERCIAL INFORMATION AND LINKS. ABSENCE OF RESPONSIBILITY**

The SYSTEM may include commercial information or advertisements (for example, pins and/or linked sites that may appear on the screens or on the maps. VISEC does not guarantee the reliability or accuracy of third-party advertisements. The publication of these in the SYSTEM does not imply that VISEC recommends or encourages their acquisition.

The use of services or products advertised in the SYSTEM by third parties will be under the exclusive responsibility and risk of the USER.

#### **21. NON-COMPLIANCE**

The violation of these TERMS will generate the responsibility to indemnify any damage and harm caused to VISEC and/or its employees, officials, directors, agents and/or any other actor of the chain. This indemnity extends to all expenses, losses, or any other damage, direct or indirect, patrimonial or extra-patrimonial caused, including, but not limiting, legal expenses and attorney fees.

Likewise, the users and operators of the SYSTEM may be suspended from access to it in case of misuse or non-compliance with any of the norms included in these T&C and/or PROTOCOL.

Regarding productive units, they may be deregistered from the system due to lack of compliance with any of the requirements reflected in the protocol.

## **22. LIMITATION OF LIABILITY**

Except for willful misconduct or negligence, VISEC is not responsible to the Operators for the result of the validation processes carried out by the System, nor will it indemnify the Operators for claims from third parties linked to the role of BCR as administrator and developer of the System.

The SYSTEM operator, in its registration form, has declared and accepted that it is under their exclusive responsibility, to have the prior authorization and supporting documentation of the declared Producer, in its sufficient scope for corporate validation, enabled signatories and other necessary information for their enabling in the VISEC system, as well as the veracity and validity of its content. That is why the obligations derived from the use of the VISEC system are of means and not of result, for which the VISEC PLATFORM is exempt from all responsibility derived from the validation of the producer and the compliance with the requirements under their charge by virtue of what is established in these Terms and Conditions and those that in their capacity as operator in REGULATION (EU) 2023/1115 of deforestation-free chains.

## **23. JURISDICTION**

These terms, and the legal relationship between the parties will be governed exclusively by the laws of the Argentine Republic. Any dispute, claim or controversy linked with these Terms, and/or the use of the system, will be under the exclusive jurisdiction of the Provincial Courts of the City of Rosario.

You have read all the terms and conditions.

## Annex 7- Conformity with the legislation of the country of production (as defined in art 2 of regulation EUDR 2023/1115)

Document prepared by IICA

Document adopted by VISEC in December 2024

### COMPLIANCE PRINCIPLES for determining NEGLIGIBLE RISK in line with EUDR requirements

#### SOY Argentina VISEC case

#### 1. Introduction

Within the framework of the European Union Regulation 2023/1115 enforcement, this document aims to **design a risk assessment matrix for the soybean chain in Argentina from the production unit to export, identifying reliable and valid compliance items, the fulfillment of which enable reaching a zero or negligible risk level** for which it is not necessary to implement mitigation measures as per Art. 4.4b of EUDR. This system will only accept maximum compliance with the relevant requirements. Any deviation with respect to the proposed compliance items requires the implementation of mitigation measures to reach a negligible or zero risk level.

Diagram 1 Proposed Development Map



This proposal is based on the **soybean module of VISEC Platform and its MRV protocol**, as a national initiative for the soybean chain in Argentina to comply with the reference regulations.

#### 2. Methodological Alignment – Reference Documents

These proposed Compliance Criteria and Assessment Matrix were designed considering guidelines and recommendations stated in the documents listed below:

- OHCHR (2022), Corporate Human Rights Due Diligence, Experiences and Practical Tools in Latin America, CERALC (acronym in Spanish for Business Conduct in Latin America and the Caribbean) Project.
- FAO (2012), Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries, Forests in the Context of Food Security, ISBN 978-92-5-307277-4.
- OECD (2018), OECD Due Diligence Guidance for Responsible Business Conduct.
- OECD/FAO (2017), OECD-FAO Guidance for Responsible Supply Chains in the Agricultural Sector, OECD Publishing, Paris. <http://dx.doi.org/10.1787/9789264261358-es>.
- OECD/FAO (2024), OECD-FAO Handbook for Companies on Deforestation and Due Diligence in Agricultural Supply Chains, OECD Publishing, Paris, <https://doi.org/10.1787/4fd6c757-es>
- Preferred by Nature (2024), EUDR Guidance on tax, anti-corruption, trade and customs legislation, Preferred by Nature Technical Analysis, November 28, 2024.
- Preferred by Nature (2024), EUDR and Labor Rights, Preferred by Nature Technical Analysis, November 21, 2024.
- UN (2011), Guiding Principles on Business and Human Rights: Implementing the United Nations 'Protect, Respect and Remedy' Framework, HR/PUB/11/04.
- UN (2012), The Corporate Responsibility to Respect Human Rights, Guidance for interpretation, HR/PUB/12/2.

### 3. EUDR agricultural supply chain due diligence and risk assessment system - Definitions and scope.

The new European Union Regulation on Deforestation Free Products (2023/1115)<sup>1</sup>, hereinafter EUDR, adopted by the EU Parliament on April 19, 2023 aims to ensure that a set of key products traded and consumed in the EU no longer contribute to global deforestation and forest degradation. Accordingly, operators (Art.7) in the EU must implement **a due diligence system** (Art.3.c) and 4.1) **on their supply chains for a number of agricultural commodities** (relevant products (Art.2.1) and 38): palm oil, cattle, soy, coffee, cocoa, timber and rubber - Annex I) **to ensure that only products with zero embedded deforestation** (Art.3a)) **and in compliance with other legal requirements** (Art.3b) enter the European market.

**Due diligence** is defined by the OCED-FAO guidelines as *the process by which companies can identify, prevent, mitigate, and account for how they address their actual and potential negative impacts of their own operations, their supply chain and other business relationships*. Therefore, due diligence is an integral part of business decision-making and risk management systems. As

---

<sup>1</sup> All Articles mentioned in this report refer to the EUDR - EU Regulation 2023/1115.

essential elements, it should be highlighted that due diligence is preventative, involves multiple processes and objectives, and is proportional to risk in each specific context.

Regarding responsible business conduct, the OECD-FAO defines risk as *the severity and likelihood of actual or potential negative impacts on people, the environment and society that enterprises cause, contribute to, or to which they are directly linked through their business operations and sourcing practices*. It is in this last point, from an external risk perspective, where the need to address **risk in the agricultural supply chain** is identified within the EUDR framework<sup>2</sup>.

Under the EUDR, agricultural supply chain due diligence is a system that applies as a general rule for all economic operators in relation to all their suppliers of the relevant products whatever their area of supply is, although it is proportional to the risk identified by the European competent authority in the benchmarking. Each operator must carry out the risk assessment at least once a year.

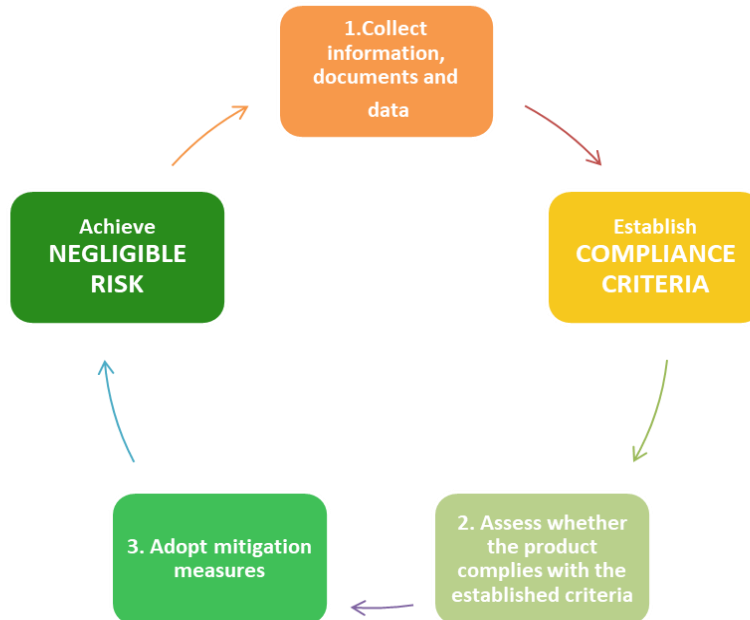
As per Art. 8 of the EUDR, the due diligence process includes 3 steps:

- 1.1. **Collecting the information, data, and documentation** (Art. 8.2.a) to demonstrate that the supplier and the products comply with EUDR Art. 3. This supply chain compliance mapping will allow determining the **compliance criteria**. Documentary evidence of these criteria must be collected for a period of 5 years (Art. 9.1, Art. 10.2.g, Art. 12.5) and must be made available to the competent authority in the EU upon request.
- 1.2. **Assessing whether the product complies with the established compliance criteria** (Art.8.2. b and 10) (risk assessment criteria) and determine the level of risk. Risk assessments should be reviewed at least once a year and made available to the competent authority upon request.
- 1.3. **Adopting appropriate mitigation measures** (Art.8.2.c and 11) proportional to the identified risk. The objective is to achieve a **negligible risk** (Art.2.26).

---

<sup>2</sup> OECD-FAO defines the **agricultural supply chain** as the *system encompassing all activities, organizations, actors, technology, information, resources and services involved in producing agrifood products for consumer markets. It covers the agricultural “upstream” and “downstream” sector, from the supply of agricultural inputs (such as seeds, fertilizers, feed, medicines or equipment), to production, post-harvest handling, processing, transportation, marketing, distribution and sale.*

Diagram 2 Due Diligence Process Steps



Therefore, **supplier risk management** aims to identify and assess the risks associated with engaging with a specific supplier. Both the potential risks and the likelihood of their occurrence must be taken into account. Supplier risk assessments enable identifying which suppliers pose the greatest threat to the business and taking action to mitigate the risks accordingly.

If a **negligible non-compliance risk level** is reached, it is not necessary to implement the **mitigation measures** listed in Art.11 of the EUDR, since with this level of risk the operator shall be able to place the relevant products on the EU market.

Art.2.40 in general terms and Art.9 and Art.10 of the EUDR in particular state that the risk assessment should consider the following **legality items**:

- a. **Land use rights** (Art.9.1.h).
- b. **Environmental protection, native forestation, deforestation and forest degradation** (Art.10.2. b/f)
- c. **Indigenous peoples and the principle of free, prior and informed consent** (Art. 10.2.c/d/e)
- d. **Third parties' rights** (Art.9.1.h)
- e. **Human and labor rights** (Art.10.2.h)

- f. **Tax, anti-corruption, commercial and customs regulations** (Art.9.1.h and Art.10.2.h).

Also, to demonstrate compliance, supporting information of certifications or third-party verification schemes (Art.10.2. n) may be submitted, though not the certificate itself, including schemes recognized in the EU RED (Directive 2018/2001). A due diligence system always assumes commitment of the parties as well as continuous communication.

#### 4. Design of the risk assessment matrix

##### 4.1. Objective and Scope

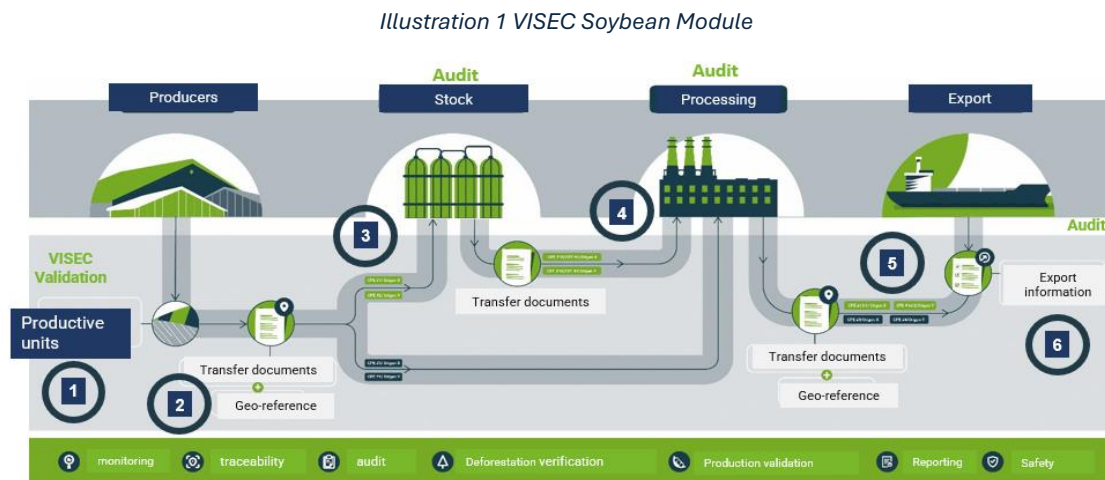
*Table 1 Objective and Scope of this Proposal*

<b>Objective</b>	<b>Establish COMPLIANCE CRITERIA for EUDR requirements to enable achieving a NEGLIGIBLE RISK.</b>
<i>Enterprises</i>	All actors, natural or legal persons, involved in the soybean supply chain.
<i>Business relationships</i>	All types of business relationships: suppliers, franchisees, licensees, joint ventures, investors, customers, contractors, and any other non-state or state entity linked to the enterprise's business activities, products or services.
<i>Geographical Scope</i>	Territory of the Argentine Republic.
<i>Material Scope</i>	EUDR Legality requirements (Art.2.40) <ul style="list-style-type: none"> <li>a. Land use rights</li> <li>b. Environmental protection, native forestation, deforestation and forest degradation (Art.10.2. b/f)</li> <li>c. Indigenous peoples</li> <li>d. Principle of free, prior and informed consent</li> <li>e. Third parties' rights</li> <li>f. Human and labor rights</li> <li>g. Tax, anti-corruption, commercial and customs regulations</li> </ul>

The scope includes agricultural supply chains covered by the traceability and chain of custody system, segregated within the MRV Protocol of the VISEC Platform soybean module.

## COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK

in line with EUDR requirements - VISEC SOYBEAN MODULE



Source: VISEC

### 4.2. Defining item options, check box and results

Based on the material scope legality, the matrix includes 7 **check options**, where more than one can be selected:

- a. Land use rights
- b. Environmental protection, native forestation, deforestation and forest degradation
- c. Indigenous peoples
- d. Principle of free, prior and informed consent
- e. Third parties' rights
- f. Human and labor rights
- g. Tax, anti-corruption, commercial and customs regulations

*Table 2 Assessment Matrix - Legality Check options - Reference regulatory framework*

Supplier risks assessment Matrix							
Item							
Land Use Rights	Environmental Protection	Forests	Third parties' rights	HR - Labor Rights	Free Consent Principle	Tax, Commercial, Customs and Anti-corruption Regulations	Regulatory Framework - Relevant Legislation EUDR Art 9/10 - Private Actions
▼	▼	▼	▼	▼	▼	▼	

Here follows the **reference regulatory framework, data or information** to demonstrate legality compliance. A distinction is then made between **general rules and principles at country level or multi/bilateral commitments** and their probative value regarding **obligations and rights of the relevant stakeholders** of the supply chain under assessment, as stated in the reference regulatory framework.

Table 3 Assessment Matrix - General rules and principles + Obligations and rights of stakeholders and their probative value

Country General Principles and Rules / Multi/Bilateral Commitments	Probative Value	Obligations and rights of Productive Units /Exporters	Probative Value
--	-----------------	---	-----------------

Based on the **nature of the supporting documentation**, 6 check options are identified in the matrix:

- a. Official document or record
- b. Private contractual documents
- c. Supplementary information verified by a third party
- d. Judicial decisions
- e. Audit assessments, plans and reports

**COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK**

**in line with EUDR requirements - VISEC SOYBEAN MODULE**

- f. Internal documents and codes, policies, among others

*Table 4 Assessment matrix - Supporting documentation options*

Supporting Document/Information					
Official document/record	Private contractual documents	Supplementary information verified by a third party	Judicial decisions	Audit assessments, plans and reports	Internal documents and codes, policies, among others

A **compliance criterion** is then proposed for this regulatory framework and its **consistency with other documents**, always considering the source, reliability and validity as indicated in Art.10.g). Consistency is key in defining compliance criteria since it enables building a priority tree. It is not necessary to demonstrate compliance on every item if one implies the other, it is only necessary to demonstrate compliance with the last compliance criterion. This criterion is assessed as reliable and valid.

*Table 5 Assessment Matrix - Compliance Criterion – Consistency*

Objective Compliance Criterion / Risk Assessment Criteria	Consistency with other documents

A last check box is then proposed with respect to the compliance criteria. If compliance is reported under the YES option, it is then considered a negligible risk. If the compliance condition is not reached, mitigation measures must be implemented.

**COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK**

**in line with EUDR requirements - VISEC SOYBEAN MODULE**

*Table 6 Assessment Matrix - Negligible Risk Check*

<b>Compliance with proposed criterion</b> <u>(with documentary evidence)</u>	<b>Level of risk</b>

**4.3. Process for the establishment of compliance criteria using a regulatory consistency tree in Argentina - SOYBEAN**

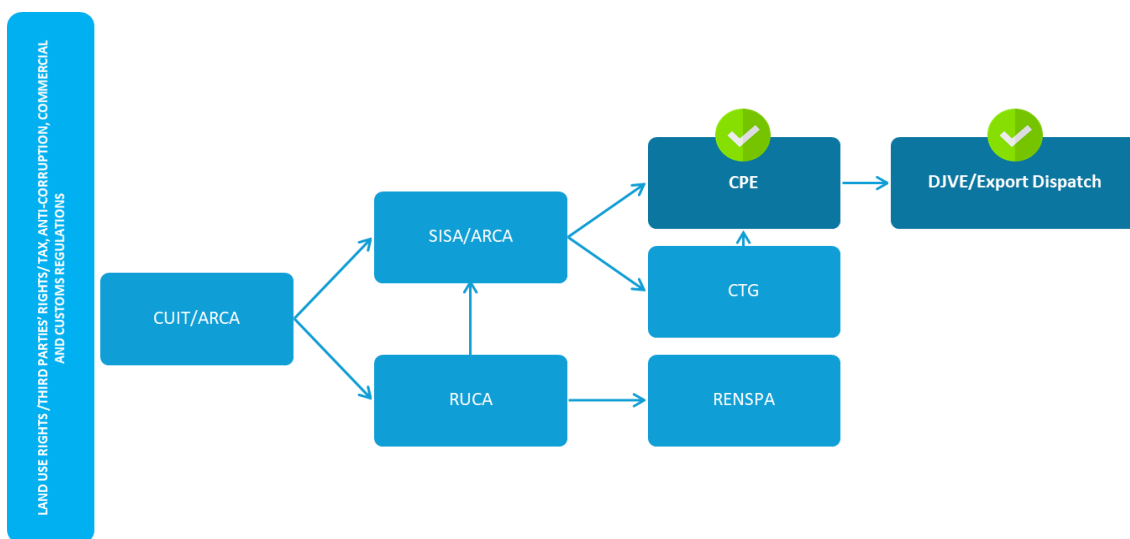
The following is a description of the extended regulatory tree broken down by legality item as per the list in Art.2.40) of the EUDR.

- > Item: **LAND USE RIGHTS/ THIRD PARTIES' RIGHTS/ TAX, ANTI-CORRUPTION, COMMERCIAL AND CUSTOMS REGULATIONS (Art.9.1.h and Art.10.2.h).**

*Diagram3 Regulatory consistency tree - Final compliance criteria for land use, third parties' rights, commercial, customs and anti-corruption matters.*

## COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK

in line with EUDR requirements - VISEC SOYBEAN MODULE



- **CUIT – ARCA:** The CUIT (Unique Tax Identification Code) is a code with which the Tax Collection and Customs Control Agency (ARCA, by its acronym in Spanish)) identifies self-employed workers, businesses and companies incorporated in Argentina. This code is the starting piece to be able to operate formally in Argentina. Tax infringements are related to the tax registration certificate associated to the CUIT.

- <https://www.argentina.gob.ar/servicio/obtener-cuit-por-internet>
- <https://seti.afip.gob.ar/padron-puc-constancia-internet/ConsultaConstanciaAction.do>

- **SISA – ARCA:** The Simplified Agricultural Information System (SISA, by its acronym in Spanish) is a mandatory tax information regime that keeps record of the production and trading of grains and seeds (cereals and oilseeds) and pulses undergoing certification. Its purpose is to unify registers and information regimes, simplify procedures and data uploading (including migration of pre-existing information in the various agencies), enable systematization, objective rating and tax control capacity. The SISA includes a tax and market risk categorization for registered grain producers.

- SISA 1 is the low tax risk category where the producer is up to date with tax and social security obligations, registrations and statements and there is no conflict with his/her production. Producers under this category can issue CPE (Acronym in Spanish for Electronic Bill of Lading)
- SISA 2 is a medium risk category, where the enforcement authority, ARCA, identifies some kind of non-compliance with tax payment that needs to be adjusted. Producers under this category can issue CPE, but they are constantly monitored by ARCA and the exporters themselves.

- SISA 3 is a high tax risk category, so producers can only issue up to 10 CPEs per year, which represents 1 to 5% of their grain production. In practice, this category is excluded from exporters' trading agreements.

- <https://servicioscf.afip.gob.ar/registros/sisa/sisa.aspx>
- [Joint Resolution 4.248/2018 AFIP SENASA](#)
  - <https://biblioteca.afip.gob.ar/search/query/norma.aspx?p=t:RAG|n:4248|o:3|a:2018|f:23/05/2018>

- **RUCA - Agriculture:** All human and/or legal persons in the agri-food supply chain involved in the trade and/or industrialization of dairy products, by-products and/or derivatives; grains, their products, by-products and/or derivatives; livestock and meat, their products and by-products of bovine, ovine, porcine, poultry, equine and goat species; wool; yerba mate; sugar and fresh produce must be registered with the Single Registry of Agroindustrial Chain Operators (RUCA, by its acronym in Spanish), under the Secretariat of Agriculture. Having an active registry is a requirement to operate in the agri-food market.

- <https://ruca.magyp.gob.ar/>
- [Res 21-E/2017](#)
  - <https://servicios.infoleg.gob.ar/infolegInternet/anexos/270000-274999/272124/norma.htm>

- **RENSPA – SENASA:** The National Health Registry for Agricultural Producers (RENSPA by its acronym in Spanish) covers all agricultural, livestock and forestry activities and links producers directly to the farm where production takes place. Registration with the RENSPA is mandatory in order to carry out any agricultural, livestock and forestry activity in Argentina. This allows identifying the producer and the farm where farming activities take place, products grown and the area used by each of them. The RENSPA registry is geolocalized

- <https://www.argentina.gob.ar/senasa/micrositios/renspa>
- [Res SENASA 249/2003, Res SENASA 423/2014](#)
  - <https://servicios.infoleg.gob.ar/infolegInternet/anexos/235000-239999/235535/norma.htm>

- **CPE:** The Electronic Bill of Lading is a mandatory electronic document to support road and railway transport of grains not intended for sowing and pulses. In order to apply for a CPE, producers must be registered with SISA and RUCA. Within the VISEC Protocol Soybean Module, the CPE must include the RENSPA ID with its geolocation.

- <https://www.afip.gob.ar/actividadesAgropecuarias/documentos/Presentacion-Carta-Porte-Electronica-2021-06-30.pdf>

- **CTG:** The Grain Traceability Code (CTG, by its acronym in Spanish): is regulated by AFIP RG (General Resolution) 2595/09 and must be included in each CPE supporting the transport of grains by land (except railway transport) and must be obtained prior to

the shipment of the goods (it must be linked to a valid bill of lading). The enforcement of these regulations, compliance by the various players in the grain chain and monitoring by the enforcement authorities guarantee the legality of grain production and trading in Argentina.

- [RG 2595/09](#)
  - <https://servicios.infoleg.gob.ar/infolegInternet/anexos/150000-154999/152360/texact.htm>
  
- **DJVE – ARCA:** The final destinations for consumption of agricultural products covered by Law 21.453 must be included in the Export Sworn Statements (DJVE, by its acronym in Spanish) pursuant to the procedure established in General Resolution 4977/2021. The DJVE is associated with the CUIT and is validated by the Secretariat of Agriculture based on the data uploaded in the RUCA. This allows the export destination to be officially recorded in the Malvina System of the Argentine Customs. It is not possible to officially record an export operation if it is not in compliance with national fiscal/tax and commercial regulations.
  - <https://www.afip.gob.ar/djve/>
  - <https://servicios.infoleg.gob.ar/infolegInternet/anexos/70000-74999/73473/texact.htm>

Based on regulatory consistency, the issuance of a CPE and the DJVE together with the export clearance implies active registry and compliant tax, commercial, customs and anti-corruption aspects. Both documents constitute compliance evidence regarding the above legality item.

They laws listed below provide a regulatory framework in Argentina:

- Law 13.246 Law of Rural Leases and sharecropping agreements: This law regulates rural land leases, establishing rights and obligations for both land owners and tenants. Includes provisions on farm rental terms, rental adjustments and dispute resolution mechanisms.
  - <https://servicios.infoleg.gob.ar/infolegInternet/anexos/65000-69999/66159/texact.htm>
- Law 26.097 - United Nations Convention against Corruption.
  - <https://servicios.infoleg.gob.ar/infolegInternet/anexos/115000-119999/116954/norma.htm>
- Law 27.442 - Antitrust Law
  - <http://servicios.infoleg.gob.ar/infolegInternet/anexos/310000-314999/310241/norma.htm>
  - National Commission for the Defense of Competition

- <https://www.argentina.gob.ar/defensadelacompetencia>
  - Law 24.24 - Consumer Protection Law
  - <https://servicios.infoleg.gob.ar/infolegInternet/anexos/0-4999/638/norma.htm>
- > **Item: Human and labor rights (Art.10.2.h)**

**Section 14bis of the Argentine National Constitution** provides for workers' rights, including dignified and equitable working conditions; limited working hours; paid rest and vacations; fair remuneration; minimum vital and adjustable salary; equal pay for equal work; participation in the profits of companies, with control of production and collaboration in management; protection against arbitrary dismissal; stability of the employee; free and democratic trade union organization. It also guarantees trade union rights to enter into collective bargaining, resort to conciliation and arbitration, the right to strike and the protection of union representatives.

Argentina includes the following **international treaties and conventions** in its regulatory framework:

- ILO 29 Forced Labor - Law 13.560.
  - <http://servicios.infoleg.gob.ar/infolegInternet/anexos/200000-204999/203400/norma.htm>
- ILO 105 Abolition of Forced Labor - Law 14.932.
  - <http://servicios.infoleg.gob.ar/infolegInternet/anexos/200000-204999/203613/norma.htm>
- ILO 155 Occupational Safety and Health - Law 26.693
  - <http://servicios.infoleg.gob.ar/infolegInternet/anexos/185000-189999/185950/norma.htm>
- ILO 184 Occupational Safety and Health in Agriculture - Law 25.739
  - <https://servicios.infoleg.gob.ar/infolegInternet/verNorma.do?id=86325>
- ILO R192 Safety and Health in Agriculture - Law 25.739
  - <https://servicios.infoleg.gob.ar/infolegInternet/verNorma.do?id=86325>
- ILO 87 Freedom of association and protection of the right to organize - Law 14.932
  - <http://servicios.infoleg.gob.ar/infolegInternet/anexos/200000-204999/203613/norma.htm>
- ILO 138 - Minimum Age -Law 24.650
  - <https://servicios.infoleg.gob.ar/infolegInternet/anexos/35000-39999/37626/norma.htm>
- ILO 182 - Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour - Law 25.255

- <https://servicios.infoleg.gob.ar/infolegInternet/anexos/60000-64999/63761/norma.htm>

The regulatory framework for the labor system in Argentina is the **Labor Contracts Law** - Law 20.744<sup>3</sup> and the **Employment Law** - Law 24.013<sup>4</sup>. The latter establishes the conditions for formal employment and the mechanisms for the regularization of unregistered employment. It also provides for the promotion and protection of employment, the protection of workers, training, employment and statistics services. Through the creation of the National Employment Council, it establishes the minimum, vital and adjustable salary and provides for workers' severance payment and unemployment.

Law 19.587<sup>5</sup> provides for **Occupational Health and Safety conditions** across the national territory and, specifically, Regulatory Decree 617/1997<sup>6</sup> sets conditions for Farming Activities.

The **Labor Risks Law** - Law 24.557<sup>7</sup> provides for labor risks, prevention, contingencies and specific risk situations. It provides for the control body and the guarantee fund. It stipulates the employer's liability and the determination of disabilities

The **Collective Bargaining Agreements Law** - Law No. 23.546<sup>8</sup> establishes the procedure for collective bargaining. It is the Ministry of Labor, therefore, that approves collective bargaining agreements and provides a mediation, conciliation and arbitration service.

**Trade union associations** are ruled by Law 13246<sup>9</sup>, which establishes the conditions for affiliation and disaffiliation, rights and obligations of trade union associations with trade union status, federations and confederations.

---

<sup>3</sup> <https://servicios.infoleg.gob.ar/infolegInternet/anexos/25000-29999/25552/norma.htm>

<sup>4</sup> <https://servicios.infoleg.gob.ar/infolegInternet/anexos/0-4999/412/texact.htm>

<sup>5</sup> <https://servicios.infoleg.gob.ar/infolegInternet/anexos/15000-19999/17612/norma.htm>

<sup>6</sup> <http://servicios.infoleg.gob.ar/infolegInternet/anexos/40000-44999/44408/texact.htm>

<sup>7</sup> <https://servicios.infoleg.gob.ar/infolegInternet/anexos/25000-29999/27971/texact.htm>

<sup>8</sup> <http://servicios.infoleg.gob.ar/infolegInternet/anexos/20000-24999/21112/texact.htm>

<sup>9</sup> <http://servicios.infoleg.gob.ar/infolegInternet/anexos/20000-24999/20993/norma.htm>

Agricultural labor is ruled by Law 26.727<sup>10</sup>. This law establishes the National Commission for Rural Labor (CNTA)<sup>11</sup>, by its acronym in Spanish), a tripartite body that, among other matters, establishes the categories of permanent workers in different kinds of jobs, their specific features and modalities, general working conditions and minimum wages. It also sets rules for the minimum requirements related to food and housing benefits provided by the employer, taking into consideration the guidelines of this law and the characteristics of each region. The Commission is also responsible for promoting compliance with health and safety standards in rural labor; and for intervening in collective labor disputes arising between the parties and acting as arbitrator when so requested by mutual agreement.

Finally, in Argentina there is a National Registry of Rural Workers and Employers (RENATRE<sup>12</sup>, by its acronym in Spanish)) created by Law 25.191<sup>13</sup>, a public agency whose main purpose is to formalize rural labor in Argentina. It provides information and advice on the rights and obligations of rural workers and, among other roles, mediates in the resolution of labor disputes. RENATRE management and administration is the responsibility of a Board of Directors made up of four Directors of the Argentine Union of Rural Workers and Stevedores (UATRE, by its acronym in Spanish) and four Directors on behalf of the most representative business entities in the rural sector: *Sociedad Rural Argentina* (SRA), *Confederaciones Rurales Argentinas* (CRA), *Federación Agraria Argentina* (FAA) y *Confederación Intercooperativa Agropecuaria* (CONINAGRO).

In order to demonstrate compliance with the regulatory framework described above, the VISEC Platform has an agreement with RENATRE, the national authority responsible for rural labor matters, to provide exporting companies with information on compliance with labor legislation for each producer and in the export of soybeans, their by-products, and beef.

---

<sup>10</sup> <https://servicios.infoleg.gob.ar/infolegInternet/anexos/190000-194999/192152/norma.htm>

<sup>11</sup> <https://www.argentina.gob.ar/trabajo/agrario>

<sup>12</sup> <https://www.renatre.org.ar/>

<sup>13</sup> <http://servicios.infoleg.gob.ar/infolegInternet/verNorma.do?id=61181>

COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK

in line with EUDR requirements - VISEC SOYBEAN MODULE

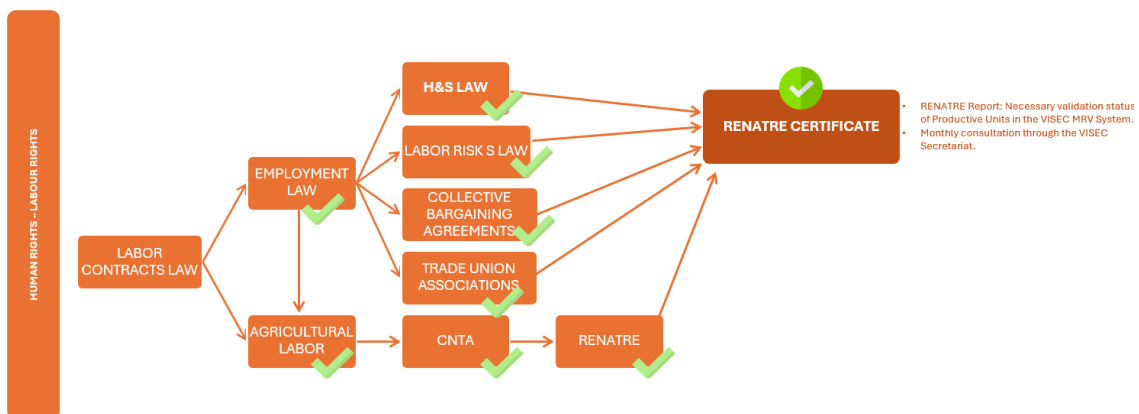
The purpose of the contract is for RENATRE to provide VISEC exclusively with the following information based on the available records regarding:

- Detection of prohibited child labor
- Indications of human trafficking crimes
- Compliance with current labor regulations under Law No. 25,191 regarding worker registration, application of salary scales, and payment of contributions.

This agreement includes verification for each agricultural company of the existence of infringements or investigations by the competent national authority. This verification is carried out before each sale of soybeans and cattle for export to the European Union.

In this way, through the agreement reached between the competent entities, effective compliance with current labor legislation in Argentina can be verified, which is why the report issued by RENATRE is identified as a criterion for compliance.

Diagram 4 Regulatory consistency tree - Final compliance criteria for Human and Labor Rights

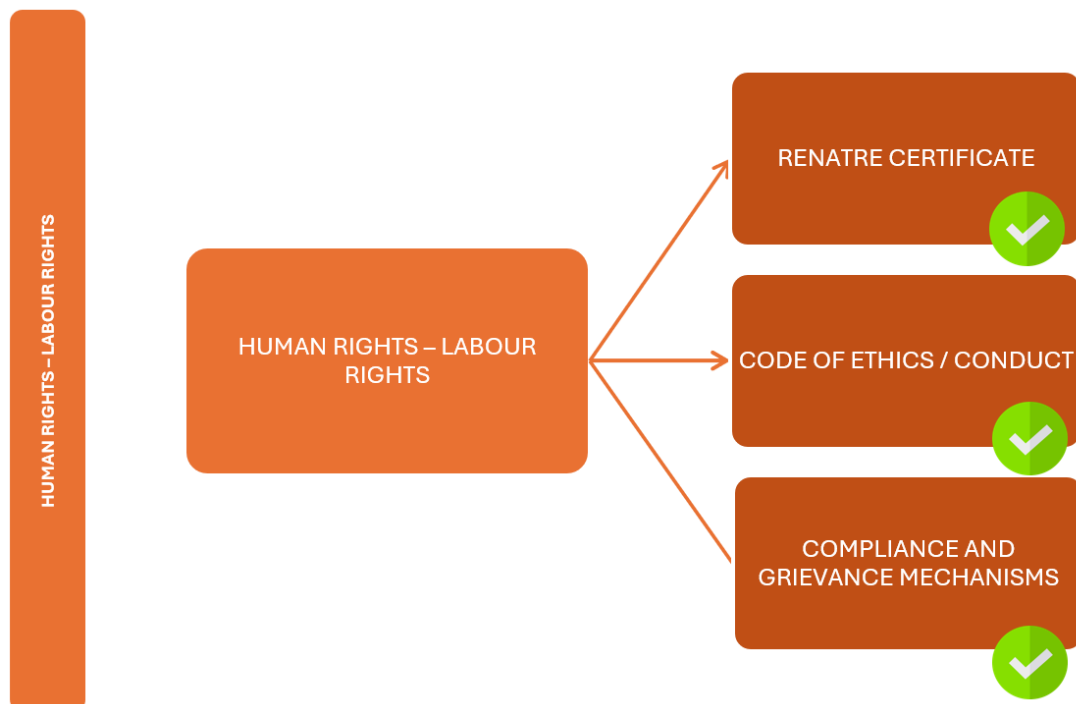


In general terms, the **Universal Declaration of Human Rights** has constitutional rank since the reform of 1994 under Article 75, paragraph 12. The country is a member of the United Nations Human Rights Council. Argentina is also part of the Inter-American Human Rights System (IAHRS), a set of institutions and rules that protect and promote human rights in the Americas. The IAHRS was created within the framework of the Organization of American States (OAS) and is based on the American Declaration of the Rights and Duties of Man, the OAS Charter and the American Convention on Human Rights.

In the VISEC Platform, operators subscribe to a Protocol of Principles and Criteria and, additionally, at the time of registering as users on the platform, they must confirm that they have:

- **a code of ethics and/or conduct** in force, both for direct operations and for their supply chain, and
- **a complaint and grievance mechanism with a settlement procedure.**

Diagram 5 Human and Labor Rights - Compliance criteria.



> Item: **INDIGENOUS PEOPLES (Art. 10.2.c/d/e)**

**Section 75, paragraph 17 of the National Constitution** recognizes the ethnic and cultural pre-existence of indigenous peoples in Argentina, guarantees respect for their identity and the right to bilingual and intercultural education, recognizes the legal capacity of their communities and the community possession and ownership of the lands they traditionally occupy; and provides for the granting of other lands suitable and sufficient for human development. It guarantees their participation in issues related to their natural resources and in other interests affecting them. It is established that within the framework of a federal organization, the provinces may jointly exercise these powers. In addition, Argentina has ratified ILO 169 Indigenous and Tribal Peoples Convention by means of Law 24.071<sup>14</sup>.

The reference regulatory framework at the national level is the **Law on Indigenous Policy and Support to Aboriginal Communities** - Law 23.302<sup>15</sup>, which created the **National Institute of Indigenous Affairs**<sup>16</sup> (INAI, by its acronym in Spanish) under the National Ministry of Justice. The INAI is responsible for carrying out the Territorial Survey of Indigenous Communities (Law 26.160<sup>17</sup>). INAI **Territorial Survey Program of Indigenous Communities** (Re.Te.C.I., by its acronym in Spanish) carries out the technical-legal-cadastral survey to establish the ownership of lands occupied by the Indigenous Communities. Up to November 2023, progress was made with the implementation of the territorial survey in 1,263 Indigenous Communities, which means a total of approximately 14,500,000 hectares.

The VISEC Platform includes in the supporting documents a **Study on indigenous communities and their relationship with agricultural production. Types and degrees of conflicts in NE and NW provinces in Argentina**. This study, which is updated annually, is the result of different survey strategies. Since many conflicts occurring in different places overlap, without any kind of systematization, it is necessary to contact local actors, indigenous community representatives, lawyers who handle litigation causes, agents of municipal and provincial land registry offices, and professionals closely linked to the indigenous territory. It also contains public information requested through institutional channels to the INAI Re.Te.C.I. It thus becomes a document that

---

<sup>14</sup> <https://servicios.infoleg.gob.ar/infolegInternet/anexos/0-4999/470/norma.htm>

<sup>15</sup> <http://servicios.infoleg.gob.ar/infolegInternet/anexos/20000-24999/23790/texact.htm>

<sup>16</sup> <https://www.argentina.gob.ar/interior/inai>

<sup>17</sup> <https://www.argentina.gob.ar/derechoshumanos/inai/ley26160>

goes beyond the public information available in the matter, providing an accurate area of the Current, Traditional and Public Occupation of all the Indigenous Communities in the country.

The public information provided by INAI in raster format was vectorized using QGIS to download a GeoTIFF file for each village. These files were edited in GIMP to remove the QGISCloud watermark, since INAI uses the free service to display those polygons, and the watermark is mandatory for that account category. Once cleaned of watermarks, the GeoTIFF raster files were vectorized with QGIS tools and converted to GeoJSON.

In the case of communities in Salta and Tucumán, the polygon information collected earlier was combined with the annexes containing INAI resolutions whereby legal status is granted to each community. These annexes contain a PDF file with the territorial survey of each community. This information was used to segment the polygons of each community, since the layers provided through QGISCloud do not distinguish between communities, but by villages. However, only the communities surveyed by INAI and with legal status after 2015 are included.

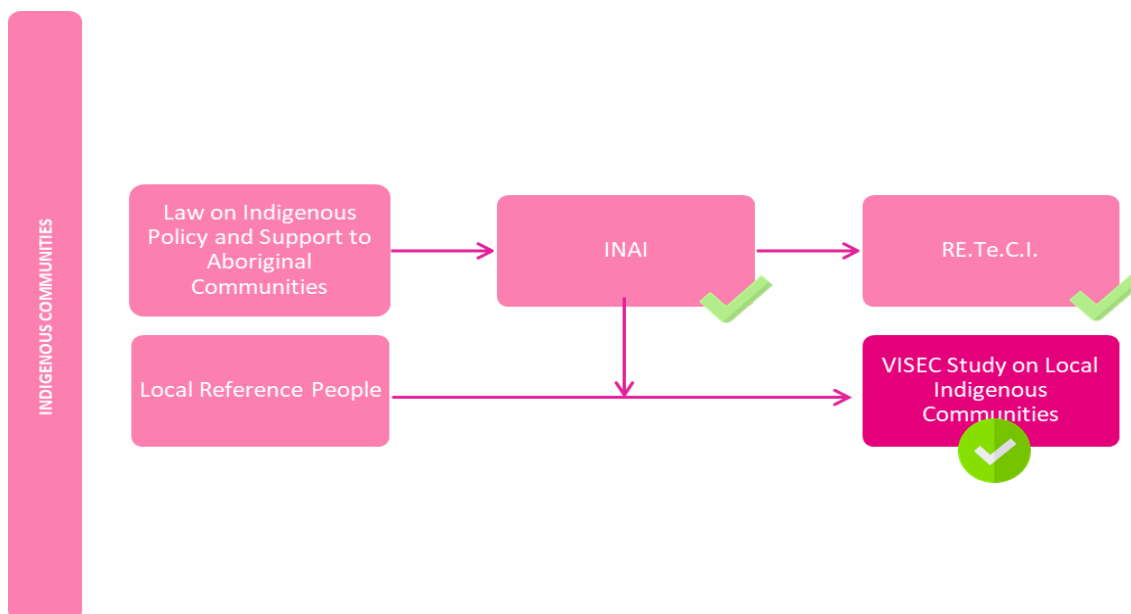
For Chaco and Formosa, the cadastral information of each province was used, since the plots belonging to the various communities had been surveyed.

In the case of Corrientes, in the absence of an official survey, the occupied territory was estimated based on information obtained from digital sources, combined with satellite images and conversations with community representatives to verify the findings.

In this way, we were able to obtain the number of settled communities and those in conflict with the sector under study, the soybean chain in Argentina, and the total number of hectares per province occupied by those communities in conflict.

Using this Study of Indigenous Communities (with an annual update) as a compliance criterion, the VISEC system conducts an annual review and, referring to the CUIT Number, identifies the Production Unit in conflict as not-approved.

Diagram 6 Indigenous Communities - Compliance Principles



> Item: **Environmental** (Art. 10.2.b/f)

VISEC has implemented an analysis methodology to verify each season the approval of Production Units, checking compliance with VISEC Protocol requirements, which are aligned with the EUDR.

VISEC requirements include using Landsat and/or Sentinel images/data with a minimum spatial resolution of 30x30m collected from 2007 onwards. The system collects and digitizes layers of information as follows:

- Administrative boundaries (Municipalities, Districts, Provinces).
- **Protected Areas Included in the National System** (National Park, National Reserve, (National) Natural Monument, Strict Nature Reserve, Wild Nature Reserve and Educational Nature Reserve); the Provincial Systems (Provincial Park, Provincial Reserve, Nature Reserve, Multiple Use Reserve, Wildlife Refuge, (Provincial) Natural Monument, Protected Landscape, Municipal Reserve, Private Reserve); as well as internationally recognized areas (Biosphere Reserve, Ramsar Site and World Heritage Site).
- **Forest layers:** Global Forest Watch, Hansen, MapBiomas Chaco 4.0 (and/or their subsequent collections).

- **Territorial Planning of Native Forests** (OTBN, by its acronym in Spanish) pursuant to National Forest Law 26.331.<sup>18</sup>

In Argentina, the National Congress has established a regulatory framework for the protection of Native Forests through the approval in 2007 of **Law 26331 on Minimum Standards for the Environmental Protection of Native Forests**<sup>19</sup> (hereinafter Forest Law), regulated by the Executive Power in February 2009. Pursuant to Section 41 of the National Constitution, since Argentina is a federal country, implementation regulations are passed by the provinces. Under Sections 121 and 124 of the National Constitution, the provinces retain all powers not delegated to the Federal Government and are the original owners of the natural resources existing in their territory. Therefore, **each province passed its own law establishing Forest Management** based on conservation categories, including those not suitable for conversion and/or cultivation:

- **Category I (red):** sectors of very high conservation value that should not be logged or used for logging or other activities and should be maintained as forest forever. This category includes nature reserves and their surroundings, which have outstanding biological values, and/or sites that protect important watersheds (headwaters of rivers and streams).
- **Category II (yellow):** areas of high or medium conservation value that may be degraded but, if restored, may have high conservation value. These areas may not be decommissioned, but may be subject to the following uses: sustainable use, tourism, harvesting, and scientific research. The production of soybeans or any other grain is not allowed in this category.
- **Category III (green):** sectors of low conservation value that may be partially or totally transformed, subject to an Environmental Impact Study. Soybeans can be grown here under prior environmental approval, based on provincial regulations.

As established by law and supplementary regulations, all proposals for intervention on native forests must be submitted by the landowners to the Local Enforcement Authorities (ALA, by its acronym in Spanish) in the form of Conservation Plans (PC, by its acronym in Spanish), Sustainable Management Plans (PM, by its acronym in Spanish), Formulation Projects (PF, by its acronym in Spanish) or **Land Use Change Plans** (PCUS, by its acronym in Spanish). These plans will require the assessment and approval of the ALA prior to their execution and must be signed by the owners and by a qualified professional, registered with the provincial registry the ALA keeps for that purpose, in the manner and under the scope established by the ALA.

<sup>18</sup> <https://servicios.infoleg.gob.ar/infolegInternet/anexos/135000-139999/136125/norma.htm>

<sup>19</sup> <https://servicios.infoleg.gob.ar/infolegInternet/anexos/135000-139999/136125/norma.htm>

COMPLIANCE CRITERIA for the determination of a NEGLIGIBLE RISK

in line with EUDR requirements - VISEC SOYBEAN MODULE

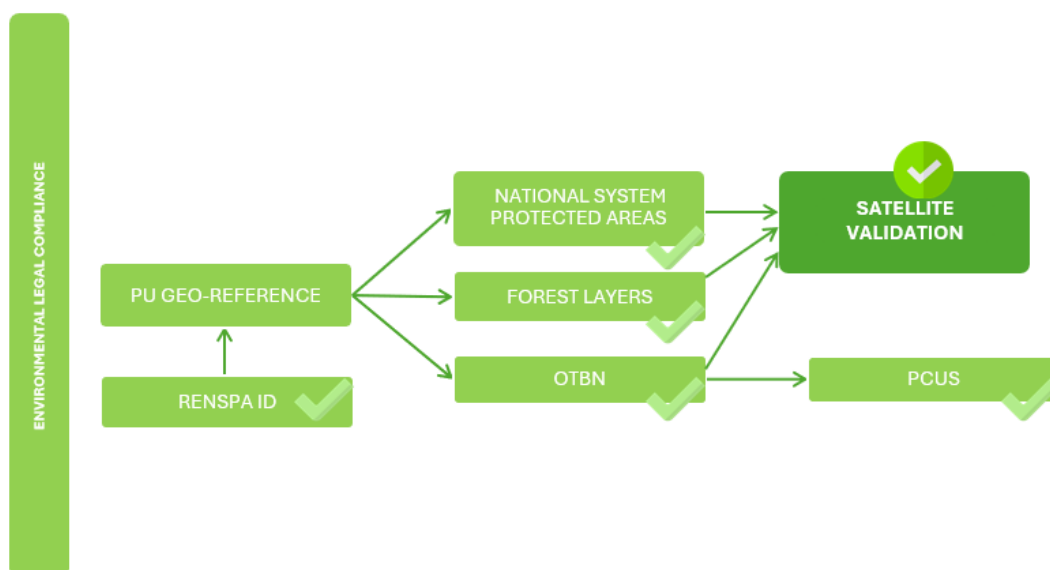
The information collected is compiled using available software tools such as Google Earth Engine (GEE), among others, which allows cross-checking spatial information. For the analysis, a set of satellite images is used to determine, based on the wavelength emitted/reflected by each surface, the type of land or land cover. Additionally, a “ground truth” field validation can be performed to know and verify the existing land cover under analysis, and obtain information for the identification of the different spectral signatures. Archived Landsat and/or Sentinel images cannot be modified and are therefore objective and reliable data sources to ensure no land conversion.

The indicators on which answers are given were developed based on the requirements of the European deforestation-free products regulation and refer to 2 main criteria:

- Environmental legal compliance in Argentina.
- Deforestation-free as of the established cut-off date: December 31, 2020.

Thus, the principle of environmental compliance is based on **the layers of information included in the analysis of geo-referenced satellite images.**

Diagram 7 Environmental Legal Compliance- Compliance Principle



All spatial information (images) will be stored and managed in a **Raw Material Database** created for this purpose within the VISEC Platform. It can be audited and searched at any time by authorized system members and VBs.

The data in the raw material GIS database of Approved or Non-Approved Production Units shall include all satellite images specific to the PU until December 1, 2020, or the Land Use Change Plan (PCUS) approved in Category III (Green), if applicable. This GIS database of Deforestation-free (DF) or forest degradation-free raw material will be part of the general biomass compliance database to be managed by VISEC or as determined by VISEC.

#### **4.4. Cross-cutting Compliance Criteria**

As additional sources of information the VISEC MRV system establishes that upon registration every PU must complete after the terms and conditions a **declaration covering the entire material scope of the EUDR with electronic signature**.

Also, all platform operators must include in their soybean purchase and sale contracts in the domestic market an indicative EUDR clause validating compliance with the agreed terms and conditions.

#### **4.5. Verification of Compliance Items**

Although in alignment with the Due Diligence reference guidelines ([see item 2](#)) several information sources are proposed to improve transparency, and even when missing information is identified, it is supplemented with third party surveys, the entire MRV system of the VISEC Platform requires verification by an independent third party at the operation level, at the system user level and also at the system/platform level as a whole.

#### **4.6. Proposed Assessment Matrix**

**Below, an evaluation matrix is proposed, based on the fulfillment of all the compliance criteria identified after assessment of the regulatory consistency tree at a negligible risk level for the soybean chain in Argentina.**

Supplier Risks Assessment Matrix									
Item	Land Use Rights Environmental Protection Forests Third parties' rights HR - Labor Rights Free Consent Principle Tax, Commercial, Customs, and anti-corruption regulations	Supporting Document/Information	Objective Compliance Criterion / Risk Assessment Criteria	Consistency with other documents (docs in line which each other)	VISEC		Compliance with proposed criterion (with documentary evidence)	Level of risk	
					Check instance	Responsible Person			
			CPE	CUIT, RUCA, SGA, RENSPA, CTG	Manual upload or integrated into the system.	Economic Operator (from handlers on) for inbound and outbound trade.	YES	Negligible risk	
			DIVE	CUIT, Customs Register	Outside the system - audit - item included in VISEC for VBs	Exporter - every shipment	YES	Negligible risk	
			Own employees - Payroll and ARCA Form 931- Social Security Affidavit containing all current labor relationships	ILO, Labor laws	Annual registration per season + biennial authorization + Verifier visit	Economic Operator	YES	Negligible risk	
			Outsourced employees - Payroll and ARCA Form 931- Social Security Affidavit containing all current labor relationships	ILO, Labor laws	PU Approval Per season (annual renewal)	Production Unit	YES	Negligible risk	
			VISEC Communities Annual Mapping	ILO, national laws and INAMapping, Final judicial decisions - VISEC Local Communities Report	Suspension (pending - remains as not approved - PU is notified) PU- RENSPA traceability referring to the CUIT Number to identify company in conflict (report) - annual review	VISEC	YES	Negligible risk	
			VISEC Forest Layers Information Maps	OTBN, PCUS/Sustainable Management Plan, VISEC layers of information analysis regarding protected areas: National System (National Park, National Reserve, (National) Natural Monument, Strict Nature Reserve, Wild Nature Reserve and Educational Nature Reserve); the Provincial Systems (Provincial Park, Provincial Reserve, Nature Reserve, Multiple Use Reserve, Wildlife Refuge, (Provincial) Natural Monument, Protected Landscape, Municipal Reserve, Private Reserve); as well as internationally recognized areas (Biosphere Reserve, Ramsar Site and World Heritage Site).	PU Approval Per season (annual renewal) + Volume check	VISEC	YES	Negligible risk	
			VISEC Affidavit		Approved PU - Declaration appears after terms and condition and acceptance is given with electronic (applicable equally to all PUs)	Unidad productiva	YES	Negligible risk	
			Contracts VISEC Clause		Purchase and sale contract in the domestic market (indicative EUDR clause)	Producer/exporter Handler - Exporter	YES	Negligible risk	
			Code of ethics and conduct of companies and supply chain / VISEC Principles and Criteria - Complaint and grievance mechanism with a settlement procedure.	UN, HR Interamerican System	When entering the system information about codes and mechanisms is required	Operators	YES	Negligible risk	

## Annex 8- Affidavit for producers

1. The undersigned declares to know and accept the content of EU Regulation 2023/1115 and in particular that there are no practices and/or conducts contrary to the conditions established in Article 2 subsection 40 of said Regulation and the commitment regarding compliance with current labor and environmental legislation.

2. The undersigned declares that the totality of the soy corresponding to the 2024/25 harvest from their productive unit delivered to a commercial operator has been cultivated in lots that were already under cultivation before December 31, 2020. Likewise, I declare that, from that date to the present, in none of those hectares have forests been converted to agricultural use.

The cultivation lands are not part of an area that fails to comply with legal requirements of the Argentine Republic regarding:

(a) land use rights;

(b) environmental protection;

(c) norms related to forests, including forest management and biodiversity conservation, when they are directly related to wood extraction;

(d) third party rights;

(e) labor rights;

(f) human rights protected by international law;

(g) the principle of free, prior and informed consent (FPIC), including what is established in the United Nations Declaration on the Rights of Indigenous Peoples;

(h) tax, anti-corruption, commercial and customs regulations.}

3. The undersigned authorizes VISEC to obtain the corresponding legal and official information from the competent authorities in each particular matter, listed in the subsections contemplated in section 2, as legal support of the content of my sworn declaration.

4. The undersigned, holder of the data and information supplied to the platform, declares that they give their consent:

4.1. So that said database can be audited and consulted as necessary under the terms provided in the PROTOCOL. Including attending the compliance information requirements derived from European Regulation EU 2023/1115 and Regulation EU 952/2013, in particular those relative to the due diligence exclusively of the European operator (economic operator responsible for compliance with origin information) and/or of the competent authority of the European country where the certified merchandise enters, through the procedure that VISEC determines for that purpose. Authorizing VISEC to comply with said requests. Likewise, authorizes VISEC to use said information for statistical purposes or for the elaboration of reports or reports of the contents and data uploaded by users, applying information dissociation procedures, so that the data holders are unidentifiable.

4.2. For the automatic linkage of productive units in the platform, in order to facilitate that Companies link through the request via RENSPA to Productive Units already declared in VISEC.

4.3. To allow the updating of the productive units already declared in the platform for subsequent campaigns, by modifying only the data related to RENSPA Number (or VISEC UP ID), Product Code, Campaign, Productive Has.

For cases 4.2 and 4.3 the platform will timely send the producer a notification email to validate said operations.

Footer

Mr./Ms. \_\_\_\_\_, CUIL \_\_\_\_\_ belonging to the Corporate Name \_\_\_\_\_, CUIT \_\_\_\_\_ has accepted this on the day \_\_\_\_\_ at the time \_\_\_\_\_.

## Annex 9- Working Procedure for Verification Bodies

### WORKING PROCEDURE FOR AUDITORS

#### FORMAL INSTRUCTION OF VISEC

JULY 2025

#### 1- Registration / Inscription

1.1 Each company must be registered in the VISEC MRV system, in turn, each one must declare the different SITES with which it will operate:

1.2 Each SITE must have its due registration in the VISEC MRV system (the site is identified and defined according to the Single Registry of Agro-industrial Operators (RUCA).

- Is the company loaded in the system?

- Are the SITES loaded in the system?

1.3 The USERS who will operate within the system must also be declared (with name, surname, CUIL and email)

- Are the USERS registered in the system?

#### 2- Training / Courses and designations

**2.1** The SITE must assign at least one responsible person (USER registered in the MRV System) for the purposes of giving compliance and follow-up to the VISEC MRV Protocol. This/these person/s must complete the "VISEC Operators Course" (already available in the Distance Education Center -- CED- of the FAUBA and on the INCAGRO platform) and present the certificate of completion of the same.

- Are the users trained and do they have the certificate of completion of the "VISEC Operators Course" (INCAGRO or FAUBA)?

**2.2** In case of having Users facilitating the loading of UPs, these must be declared within the users of the SITE and take the training course "VISEC Operators Course" in the VISEC MRV system.

- Are the users facilitating the loading of Productive Units registered in the system and trained?

- Do they have the certificate of completion of the "VISEC Operators Course" (INCAGRO or FAUBA)

**2.3** The site must provide and demonstrate (through points 2 .1. 2.2 and 3 of this present) training to the employees in:

- Reception of VISEC merchandise;

- Documentation and verification of the origin of each soy load;

- Collection and delivery of documentation for the enabling audit;

- Sufficient knowledge of the applicable legislation on crop harvesting at the national and/or subnational level in the country of harvest.

### **3- Traceability and segregation procedures**

**3.1** The SITE must have and present a Description of the plant, storage units and operations assigned to VISEC with their respective description.

- Was a layout/plan of the SITE presented?

- Was a satellite image that validates the presented plan presented?

- Was a description of the facilities presented?

**3.2** The SITE must have clear procedures on:

- How it is validated that the merchandise that enters comes from fields enabled for VISEC.

- Traceability and segregation procedure in the plant (reception, storage and dispatch), including distinctive marks for VISEC products if applicable.

- Cleaning procedure of silos, platforms and circuits, together with their records.

- Procedure of how it is validated that the merchandise that leaves complies with the VISEC requirements and these records are valid for the next link in the chain.

- Were the corresponding operating procedure manuals presented for:

o Validation of entered merchandise

o Segregation of VISEC merchandise in plant

o Cleaning of silos and circuits

o Validation of withdrawn merchandise

### **4- Verification**

**4.1** The SITE must have presented to VISEC a description of the plant, numbered storage units and with individual volume capacity to allow the operations assigned to VISEC. Said information must be sent to [contacto@visec.com.ar](mailto:contacto@visec.com.ar) with the name of the SITE in the Subject of the email.

**4.2** The SITE must have presented to VISEC a manual of documentary and physical handling procedure of the merchandise together with the detailed information in point 4.1. The SITE will designate in the MRV System a verification organism previously enabled to proceed to audit the documentation required by the VISEC protocol and this instruction. Once finished, the verification organism will inform in the MRV System the enabling of the SITE to be able to operate in VISEC.

**4.3** On-site audits will be random based on statistical criteria on volumes of physical merchandise operated and/or by detections of possible inconsistencies identified by the VISEC platform.