Deloitte. Deloitte. Independent Revision's Memorandum Independent Revision's Memorandum General basic contents: Independent Review Memorandum It was confirmed that the Report is presented in accordance with the GRI Standards: Core option regarding the general basic contents. Independent Review of the 2020 Sustainability Report basic contents: We review the management approach and GRI consent of the following material matters: Responsibilities of the Greenland Business Group and Debotte's Grannierol. CFS Logoston The preparation of the 2020 Sustainability Report of Greenland Business Group, which includes the period from January 1 to December 31, 454.1 404.1 434.1 454.1 205.1 as well as its content, is responsibility of the organization, which is also responsible for defining, adapting and maintaining the systems of 302.1 205.3 management and internal control from which the information is obtained. 403.9 - 2018 403.9 -2018 403.10 - 2018 403.10-2018 Our responsibility is to emit an independent report based in the applied processes in our revision. 406.1 404.2 406.1 401.1 401.1 CVI. Productos This Report has been prepared exclusively in the interest of the organization in accordance with the terms of our service proposal. We do not agroquimicos assume any responsibility towards third parties other than the Company's Management. 306.2 - 2016 306.2 -2016 404.3 HUE. HEEK. We have done our work in accordance with the independence standards required by the Code of Ethics of the International Federation of MSS. Formación pera la Formación. Formación: Formación Accountants (IFAC). pura la vida piante la visita. para la vida: 303.5 - 2018 309.5 - 2010 303.5 - 2018 303.5 - 2018 203.1 209.1 200.1 205.1 The scope of an independent review is substantially less than that of an audit. Therefore, we do not provide an audit opinion on the 203.2 209.2 203.2 203.2 Sustainability Report 433.3413.1 453.1 413.1 Scorpe of our revision Conclusions We have performed the revision of the content's adaptation of the Sustainability Report of 2020 of Greenland Business Group based on the Consolidated Set of GRI standards for the sustainability reports making, hereinafter "GRI Standards". Based on the work done, described in this report, the procedures carried out and the obtained evidence, we haven't found any matter that. leads us to think that the indicators within the review's scope, included in the 2020 Sustainability Report of the Greenland Business Group for Scandards and revision processes. the period from January 1st to December 31st of 2020, have not met all the requirements for the preparation of reports, in accordance with We have performed our work according to the ISAE 5000 - International Standard on Assurance Engagements Other than Audits or Reviews the GRI Standards: Core option. For those indicators of the GRI Standards where Business Group Banacol did not report quantitatively of Historical Financial Information issued by the International Auditing and Assurance Standard Board (IAASB) of the International Federation (humbers), only the qualitative information that included procedures, policies, evidence of activities carried out, among others, was reviewed. of Accounts (IFAC). Author afternatives Our revision work has consisted in the formulation of questions to the management team and to several areas of operations of the Greenland. Detoitte has provided the Greenland Business Group with a report with the most significant alternatives of action for the future preparation : Business Group that have participated in the 2020 Sustainability Report's making process and in the execution of certain analytic procedures. of Reports, which do not modify the conclusions expressed in this report; in addition to a series of observations that will strengthen the and revision tests by sampling, that are described below consolidation, management, measurement and communication processes of the organization's sustainability performance. VideoInterviews with employees of the Business Group Banacol in a corporative level and in some selected production plants, with the Declaration of independence objective of knowing the principles, systems and management focuses applied when making the report. We confirm our independence from Greenland Business Group. All our employees make annual updates to the Ethics Policy where we Analysis of how, starting from the materiality determination, are the contents and the structure defined, according to what is suggested. promptly declare that we have no conflicts of interest with Banacol Business Group, its subsidiaries and its interest groups. by GRI standards. Analysis of the processes to collect and verify the data presented in the report. Assistance, through review tests based on the selection of a sample of the quantitative and qualitative information corresponding to the GRI and own concents included in the Sustainability Report and its adequate compilation from the data provided by the Greenland. it is confirmed that the Greenland Business Group Sustainability Report 2020 is prepared in accordance with the Essential option of the GRI Defoitte Asesories y Consultores: Jorge Enrique Münera D. Partner Medellin, marris 2001 Reade yee min'n beholds dom to hearn more about our global network of member firms Detailed promises audit & excurence, consulting, financial advisory, nigraed risks by larger pervises to public and private plants upening multiple industries. With a globally commented nationary and tax & larger pervises to public and private upening multiple industries. With a globally commented nationary and tax & larger pervises to public and private upening multiple industries. tiving in more than 550 countries. Despite prings vising-case, departities and right-quality service to colerns, servicing the insights, they have to express their misor complex insidness characters must 01 02 GRI Index | GreenLand 2020 | Essential Option GRI Reference **GRI Standard** Location Omission BASIC GENERAL CONTENT Organizational profile 102-1 Pág. 9 About GreenLand Name of the organization 102-2 Pág. 9 Activities, brands, products and services About GreenLand 102-3 Headquarters of the organization Calle 26 Sur, Av. Las Vegas #No. 48-12, Envigado Names of the countries were the organization 102-4 Pág. 9 About GreenLand operates or has significant operations 102-5 Nature of ownership and legal form Pág. 9 GreenLand Investments S.A.S. Markets served (broken down by sector, and by 102-6 Pág. 9 About GreenLand type of customers and recipients) Size of the organization: (employees, operations, 102-7 Pág. 48 Our People - Work Teams sales, capital structure, products and services offered) Pág. 48 102-8 Employee information Our People - Work Teams 102-9 Organization's supply-chain Responsible value chain Significant changes that have taken place during the reporting period with respect to the There were no changes with respect to the previous year because this is the first 102-10 organization's size, structure, stock ownership, or report submitted as Grupro Empresarial GreenLand. supply-chain The objective of the precaution principal is to guarantee the protection of a healthy environment and environmental sustainability for future generations. The purpose is to guide people's behavior to prevent or avoid environmental damage. In order to make rational use of natural resources with an holistic concept of sustainable development, and the country's social and economic strengthening, we apply this precaution approach or principle as a reference for our environmental management, legal compliance, and compliance with the corporate policies, being aware of the 102-11 Precautionary principle or approach importance of implementing and maintaining processes that take into consideration environmental aspects and the rational and efficient use of natural resources in all our activities. The company is constantly striving to develop innovative solutions for continuous process improvement and to prevent, mitigate, correct, or compensate the environmental impact or risk inherent to our processes, avoiding pollution and trying to have a positive impact on our environment, by guaranteeing actions that are transparent and responsible towards the environment and our communities. 102-12 Pág. 34 External initiatives Responsible value chain 102-13 Pág. 11 About GreenLand Associations **GRI Standard** GRI Reference Location Omission Strategy Statement from the chief decision maker of the 102-14 Pág. 6 Message from the president organization on the importance of sustainability to the organization Not included in the list of Mensaje del Presidente strategic risks because this 102-15 Pág. 28 Major impacts, risks and opportunities is considered confidential Nuestro Actuar information Ethics and integrity Strategy and sustainability Organizational values, principles, standards, and 102-16 Pág. 24 Our actions rules of behavior Internal and external mechanisms for consulting 102-17 Pág. 24 Our actions about ethics Government Organizational governance structure, including 102-18 Pág. 21 Our actions committees of the highest governance body Describe the process through which the highest gobernance body that delegates its authority on Pág. 23 Our actions 102-19 top management and selected employees on economic, environmental, and social issues Executive positions or positions with responsibility 102-20 Pág. 23 Our actions for economic, environmental and social issues Describe the process for consultation among stakeholders and the highest government body 102-21 Pág. 16 Strategy and sustainability with respect to economic, environmental, and social issues Composition of the highest governance body and Pág. 22 Our actions 102-22 its committees Indicate whether the Chair of the highest 102-23 Pág. 22 Our actions governance body is also an executive officer Describe the appointment and selection processes 102-24 Pág. 22 Our actions for the highest governance body and its committees Processes through which the highest governance 102-25 Pág. 22 Our actions body prevents and manages possible conflicts of interest **GRI** Reference **GRI Standard** Location Omission Functions of the highest government body and top management in the development, approval, and updating of the purpose, values, 102-26 Pág. 22 Our actions mission statements, strategies, policies, and objectives related to the organization's economic, environmental, and social impact Impact identification and management by the 102-29 Pág. 22 Our actions Board of Directors Highest governance body's role in reviewing the effectiveness of the organization's risk 102-30 Pág. 22 Our actions management processes with respect to economic, environmental, and social issues Indicate which is the most important committee or position that reviews and approves the 102-32 Pág. 5 About the report organization's sustainability report and ensures that all the material issues are included Significant topics submitted to the Board of Directors with respect to sustainability issues. Pág. 22 Our actions 102-34 In addition, describe the mechanisms used to approach and evaluate them Relations with stakeholders 102-40 Pág. 16 List of the stakeholders in the organization Strategy and sustainability 87.45% of our employees in Banacol are covered by collective agreements. There 102-41 Employees covered by collective agreements are no collective agreements in Wakate or CFS Logistics 102-42 Pág. 17 Identification and selection of stakeholders Strategy and sustainability Organizational approach to stakeholder 102-43 Pág. 16 Strategy and sustainability participation Pág. 14 Key questions and problems that have arisen from 102-44 Strategy and sustainability Pág. 16 stakeholder relations Reporting practices Companies included in the organization's consolidated financial statements, or equivalent 102-45 GreenLand SAS documents, and which are not included in the scope of the current report Process followed to determine the contents of 102-46 Pág. 14 Strategy and sustainability each report and the coverage of each issue 102-47 Pág. 15 Strategy and sustainability Material issues of the organization Re-expression of information from previous 102-48 Pág. 5 About the report reports, and reasons therefor **GRI Standard** GRI Reference Location Omission Significant changes in the scope and coverage of 102-49 Pág. 5 About the report each aspect compared to previous reports 102-50 Pág. 5 About the report Reporting period Pág. 5 102-51 About the report Date of most recent report Pág. 5 102-52 About the report Reporting cycle Contact to answer any doubts that arise about the 102-53 Pág. 5 About the report contents of this report 102-54 Pág. 5 GRI standard compliance option About the report 102-55 GRI contents Attachments 102-56 Pág. 5 External verification About the report SPECIFIC CONTENTS - MATERIAL ISSUES Our actions 103-1 Pág. 21 Our actions Explanation of the material issue and its limits 103-2 Pág. 21 Our actions Management approach and its components 103-3 Pág. 21 Evaluation of the management approach Our actions 205-1 Pág. 25 Operations assessed for risks related to corruption Our actions Communications and education about 205-2 Pág. 25 Our actions anticorruption policies and procedures Our actions 205-3 Confirmed corruption incidents, and actions taken Pág. 25 during 2020 there were no confirmed cases of corruption in GreenLand or its businesses. Responsible value chain Explanation of the material issue and its 103-1 Pág. 31 Responsible value chain limitations 103-2 Pág. 31 Responsible value chain The management approach and its components 103-3 Pág. 35 Evaluation of the management approach Responsible value chain Agrochemical management and control % Reduction of agricultural chemicals CV-1 Pág. 36 Responsible value chain % Natural cover Soil preparation #Of renovated hectares Compliance with agronomy programs Development and progress in the Fusarium R4T CV-4 Pág. 37 Responsible value chain control programs Sigatoka control process **GRI Standard** GRI Reference Location Omission CV-5 Pág. 36 Responsible value chain Monitoring and control of agricultural tasks Tons of Bananut banana meal produced CV-6 Pág. 44 Responsible value chain Tons of reject bananas used Our environmental footprint Explanation of the material issue and its 103-1 Our environmental footprint limitations 103-2 Pág. 79 Our environmental footprint The management approach and its components 103-3 Pág. 79 Evaluation of the management approach Our environmental footprint Implications, risks and opportunities due to 201-2 Pág. 85 Our environmental footprint climate change 302-1 Pág. 83 Our environmental footprint Energy consumption within the organization 302-3 Pág. 83 Our environmental footprint Energy intensity Pág. 83 302-4 Our environmental footprint Reduction of energy consumption 303-1 Pág. 81 Water withdrawal by source Our environmental footprint 303-3 Pág. 81 Recycled and reused water Our environmental footprint 304-3 Protected or restored habitats Pág. 80 Our environmental footprint 305-1 Pág. 83 Our environmental footprint Tier 1 emissions 305-2 Pág. 83 Tier 2 emissions Our environmental footprint 305-4 Pág. 83 Intensity of greenhouse gas emissions Our environmental footprint 306-2 Pág. 86 Our environmental footprint Recycled inputs Our People - Work Teams 103-1 Pág. 48 Explanation of the material issue and its limitations Our People - Work Teams 103-2 Pág. 49 Our People - Work Teams Management approach and its components 103-3 Evaluation of the management approach Pág. 52 Our People - Work Teams 401-1 Pág. 53 New employee hires and employee turnover Our People - Work Teams 401-2 Pág. 56 Our People - Work Teams Employee benefits 401-3 Pág. 55 Paternity and maternity leaves Our People - Work Teams Our Occupational Health & Safety management is governed by decree 1027 of 2015, chapter 6, addressed to "Occupational Health and Safety Management Occupational Health & Safety management 403-1 System". All our activities are covered by this Occupational Health & Safety system management. **GRI Standard** GRI Reference Location Omission To identify risks and hazards, the respective evaluation and assessment is carried out using a risk and hazard matrix under a 4 x 4 analysis scale. This is done on an annual basis or whenever there is a change in the processes. Risk and hazard identification is made easier because of the familiarity with the process. We have a COPASST in operation that helps to identify the hazards Hazard identification, risk evaluation, and incident 403-2 through inspections; we have close contact with the people in charge of the investigation Occupational Health & Safety with the contractor. The Occupational Health & Safety leaders are competent and licensed to provide these services. After the risks and hazards have been identified by the employees, they are reported to the immediate superior, via email or WhatsApp messages to notify occupational health and safety area for the appropriate procedure. Helping to create appropriate conditions in the workplace to promote and prevent risks, for mental and physical care of the employees, and to generate the perception and reality of safety at work, are part of our mission. This is done by complying with the rules and regulations that were used to promote a culture of self-care, through education, assistance, and communications. 403-3 Occupational health services - Performing medical controls of entry, periodic and retirement through the company's occupational physician or IPS - Environmental measurements and safety inspections accompanied by the ARL - Blood-alcohol tests - Benefits of company doctor's consultations - Quick antigen tests Worker participation, consultation and 403-4 Pág. 63 Our People - Work Teams communications on Occupational Health & Safety All our employees receive training on Occupational Health & Safety which will enable them to do their job and protect their health and their lives. This training includes general education and specific training courses about occupational Employee education on Occupational Health & 403-5 risks, dangerous activities, or dangerous situations. Safety The occupational health and safety management system covers all employees, regardless of their work contracts, and is subject to continuous improvement to comply with the regulatory framework Pág. 56 403-6 Employee health promotion Our People - Work Teams - 62 Prevention and mitigation of health and safety 403-7 Pág. 61 impacts on employees directly tied to commercial Our People - Work Teams relations Programs to improve employee skills, 404-2 Pág. 58 Our People - Work Teams and transition assistance programs Pág. 60 405-1 Diversity in governance bodies and employees Number of employees according to years of HS-1 Our People - Work Teams service HS-2 Pág. 58 Our People - Work Teams Training **GRI Standard GRI** Reference Location Omission 1. Indicators are calculated using a constant of 240,000 hours, according to Colombian regulations. 2. No information is reported for contractors. 3. Main types of lesion due to 403-9 Pág. 61 Work-related injuries Our People - Work Teams occupational accidents: impact, wounds, foreign bodies, or eye irritation. In these cases, we identify the risk, the social the danger, and the consequence, and then we determine an action plan. 1. No information is reported for 403-10 Pág. 61 Occupational illnesses and diseases Our People - Work Teams contractors. Our People - Communities Mandatory indicator **GRI Standard** GRI Reference Location (Essential Option) 103-1 Pág. 65 Explanation of the material issue and its limitations Our People - Communities 103-2 Pág. 67 Management approach and its components Our People - Communities 103-3 Pág. 67 Evaluation of the management approach Our People - Communities No current or foreseeable Our People - Communities impact is reported in local For the level of development of significant investments in infrastructure Investments in infrastructure and supported 203-1 communities and economies, and supported services, see title: Housing beyond the walls and community services including positive or negative infrastructure. impacts. 203-2 Pág. 75 Our People - Communities Significant indirect economic impacts Pág. 67 Operations with local community participation 413-1 Our People - Communities Pág. 76 impact assessments and development programs 204-1 Pág. 77 Proportion spending on local suppliers Our People - Communities Investment and beneficiaries of the Education for HS-5 Pág. 75 Our People - Communities life programs Investment and beneficiaries of health promotion HS-6 Pág. 76 Our People - Communities and prevention programs Investment and beneficiaries of sports and culture HS-7 Pág. 76 Our People - Communities programs