



Verified Sustainable Seal – VSS Midori
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AUDIT POLICY

VERIFIED SUSTAINABLE SEAL -

VSS MIDORI

POLITICS_RESEARCH_002

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

- 1. Introduction and Scope 3
 - 1.1 General Objective** 3
 - 1.2 Scope** 3
 - 1.3 Public Availability** 3
- 2. Sustainability Criteria 4
 - 3. Traceability Process in the Chain of Custody 13
- 4. Stakeholders Engagement 14
 - 4.1 Focus on Objective Evidence 14
 - 4.2 Technical visit to the farm and audits 14
 - 4.3 Frequency and Deadlines 15
 - 4.4 Requirements Classification: 15
- 5. Producer Engagement 15
 - 5.1 Contracts and Letters of Commitment 15
 - 5.2 Regular Visits: 16
 - 5.3 Orientation Meetings: 16
 - 5.4 Communication of Results and Action Plans: 16
 - 5.5 Resolution of Non-Conformities: 16
- 6. Mechanism for Petitions, Appeals, and Exceptions 16
 - 6.1 VSS Midori Committee 16
 - 6.2 Analysis Process: 17
 - 6.3 Exceptions: 17
- 7. Continuous Improvement and Remediation 17
 - 7.1 Continuous Improvement (non-critical requirements) 17
 - 7.2 Remediation (critical requirements) 18
 - 7.3 VSS Midori Remediation and Improvement Guidance 18
- 8. Monitoring and Evaluation (M&E) Methodology 18
- 9. Rules for Claims and Use of Logos 20
 - 9.1 Types of Permitted Claims 20
 - 9.2 Prior Approval of Materials and Claim Texts 20
 - 9.3 Monitoramento das Declarações e Sanções 20
 - 9.3 Embasamento das Alegações e Transparência 21
 - 9.4 Rastreabilidade do Café Vinculado à Alegação 21
- 10. Glossary of the Standard 21

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

11. REVISION HISTORY..... 24
 APPROVALS..... 24

1. Introduction and Scope

1.1 General Objective

Describe the procedures and establish the minimum requirements for the Verified Sustainable Seal – VSS Midori (hereinafter referred to as “VSS Midori”) for rural producers in the coffee sector. This code is valid only for the VSS Midori seal category.

This policy becomes effective as of September 23rd, 2025.

1.2 Scope

The VSS Midori Applies to large farms and producers (with more than 10 employees) , small producers (with fewer than 10 employees), and groups focused on coffee production. This protocol is linked to the commercialization and business partnerships of Mitsui Coffee Trading Brazil (hereinafter referred to as MCTB), with the intention of ensuring minimum environmental and social sustainability criteria.

The main objectives include:

- Increased producer income through access to global markets.
- Minimum sustainability in environmental and social dimensions.
- Establishment of market-accepted criteria, aligned with the GCP, with potential for future expansion.


Strategies to achieve these goals include:

- Minimum training for producers.
- Technical visits and meetings to implement the protocol.
- Monitoring of compliances and non-compliances for corrective actions.

For rural producers to be eligible to receive VSS Midori verification Rural property and governance must meet the following sustainability-based requirements:

- Economics / Administration
- Agricultural production
- Traceability
- Social
- Environment

1.3 Public Availability

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

Portions of the policy will be publicly available through the MCTB's official website, while specific requirements will remain restricted to members and business partners.


2. Sustainability Criteria

The sustainability criteria were developed by the VSS Midori Committee comprised of representatives from MCTB and Agrogenius Consultoria, in accordance with GCP guidelines.


The VSS Midori Committee is responsible for:

- Reviewing the sustainability criteria every three years – the process includes in-person consultations during technical visits to verified properties and discussing ideas with the Committees, as well as reviewing suggestions received online through the website.
- Decision-making – All proposed changes are analyzed by the VSS Midori Committee, and the final decision on inclusion, modification, or exclusion of criteria is made collectively by the VSS Midori Committee itself, recorded in minutes, and made publicly available.
- Approving critical and immediate changes – In exceptional situations, when there are urgent changes in the legal, regulatory, or market context, the VSS Midori Committee may call an extraordinary meeting to deliberate on emergency adjustments. In these cases, producers, technicians, and verifying bodies are consulted before approval, and the final decision also rests with the VSS Midori Committee.
- Stakeholder participation – producers, technicians, verifiers, certifiers, buyers, and civil society organizations can participate in the process by:
 - submitting suggestions through the official website
 - contributing during field visits by the technical team


The criteria cover economic, social, and environmental aspects, with an emphasis on meeting minimum requirements that ensure sustainability and legal compliance:

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002


Item VSS	Topic	Description	Weight
G.1.1	Business Management	<p>Knowledge of Good Practices and Quality Requirements Are producers aware of Good Agricultural Practices (GAP) as defined by the Ministry of Agriculture and Livestock (MAPA – Brazil), including responsible agricultural practices, post-harvest procedures, management and applicable national legislation? Do producers know the required quality parameters, such as moisture content, acceptable levels of physical defects, and residue limits allowed in coffee production?</p> <p>Training and Capacity Building Do producers and workers receive regular training in Good Agricultural Practices, handling, post-harvest practices, and quality practices? Is the training received by producers and workers effective and applicable in the production routine?</p> <p>Practical Implementation Do producers implement the Good Agricultural Practices, handling practices, good management, and quality learned during training? Is there monitoring and recording of the practices implemented to ensure compliance and continuous improvement?</p>	BASIC
G.1.2	Business Management	Are groups trained in good management practices, including good corporate governance?	BASIC
G.1.3	Business Management	Do large producers record their main production costs, revenues and yield? Do small producers know their main production costs and revenues and yield?	BASIC
G.1.4	Business Management	Do producers know all sources of income and cost beyond coffee production including off-farm activities?	BASIC
G.2.1	Business Management	Has a gender equality and social inclusion (GESI) analysis been conducted to identify the needs and participation of women, youth and marginalized groups?	BASIC
G.2.2	Business Management	Do producers have a plan and measures to ensure participation and access to opportunities for all involved in cultivation and management?	BASIC
G.2.3	Business Management	Is there an internal inspection system in place, including periodic self-assessments on critical requirements of the midori checklist	BASIC
G.2.4	Business Management	Are producers and workers aware of baseline sustainability practices, particularly those related to Critical Practices and Human Rights (e.g., forced labor, child labor, deforestation, and prohibited pesticides)?	BASIC
G.2.5	Business Management	Can producers and workers negatively impacted by operations report complaints without fear of reprisal?	BASIC

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002


G.2.6	Business Management	Does the group maintain a complete and up-to-date list of members with basic information such as name, gender, planted area, production potential, and GPS location?	BASIC
G.3.1	Business Management	Do producers have an action plan adapted to their reality and with a defined deadline to meet VSS requirements?	CRITICAL
G.3.2	Business Management	Are action plans reviewed at least annually and progress analyzed and necessary adjustments made to promote continuous improvement?	CRITICAL
G.4.1	Agricultural Services	Based on the needs identified through the VSS Midori checklist, is an appropriate training schedule developed?	BASIC
G.5.1	Business integrity	Do producers comply with all legal requirements of legal and customary rights to the farm?	BASIC
G.5.2	Business integrity	Is there an ethical conduct policy established on the farm?	BASIC
G.6.1	Location	Is the farm's geolocation data recorded and available?	BASIC
G.6.2	Management	Is the list of permanent and temporary workers maintained and updated annually with the required information, name, position, date of birth?	BASIC
G.6.3	Documentation	Is there a plot registry available containing: production, year of planting, variety, inputs and yields per lot or plot?	BASIC
G.6.4	Documentation	Is the farm's CAR (Rural Environmental Registry) up to date?	CRITICAL
G.7.1	Economy	Is the rural producer not a politically exposed person (PEP)?	BASIC
G.7.2	Economy	Does the producer have financial statements that prove cash liquidity?	BASIC
G.7.3	Economy	Does the producer not have a partnership in companies with financial difficulties?	CRITICAL
A.1.1	Weed control	Has an integrated pest and disease management (IPDM) system been developed and is it being implemented?	BASIC
A.1.2	Weed control	Are highly hazardous pesticides identified, and are detailed records of all pesticide use maintained?	BASIC
A.1.3	Weed control	Have producers and workers received training in IPDM and local guidance on non-pesticidal methods for controlling coffee pests, weeds and diseases management?	BASIC

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002


A.2.1	Weed control	Is there a documented plan for the proper application, storage, and disposal of agricultural pesticides, including technical criteria, recommended doses, withdrawal periods, and the triple-washing and return of containers to authorized collection points, as required by law, and are applications carried out under the guidance of an agronomist or qualified technician?	BASIC
A.2.2	Weed control	Are producers and workers who apply pesticides trained in proper handling (application, storage and disposal)?	BASIC
A.2.3	Weed control	Do workers who handle pesticides use PPE or, in the case of small producers, receive awareness and implement personal protective measures?	BASIC
A.3.1	Weed control	Does the producer ensure that any of the active ingredients, such as endosulfan, terbufos, cadusaphos, triazophos, carbofuran, methyl bromide, or any pesticides listed as highly hazardous by the GCP List of Prohibited Pesticides are not used on the property? The GCP Prohibited Pesticides List can be found in the dedicated tab of the VSS Midori checklist or on the Global Coffee Platform website.	CRITICAL
A.3.2	Weed control	Is the use of pesticides listed on the GCP Phase-out List being minimized, and is there a plan in place for their progressive elimination by 2030, if feasible? The GCP Phase-out List can be found in the dedicated tab of the VSS Midori checklist or on the Global Coffee Platform website.	CRITICAL
A.4.1	Resource Conservation	Do producers implement techniques to maintain and control soil quality (physical, chemical and biological)?	BASIC
A.4.2	Resource Conservation	Are soil and/or foliar analyses performed and documented?	BASIC

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002


A.4.3	Resource Conservation	<p>Soil Erosion Prevention:</p> <p>Do producers know and apply appropriate techniques to prevent soil erosion, such as slope management, terracing, or vegetative cover?</p> <p>Practices to Increase Soil Fertility</p> <p>Is the use of organic mulch and the application of amendments to reduce soil acidity being implemented? Is the use of synthetic fertilizers based on agronomic recommendations, documented, and gradually reduced over time, if feasible?</p> <p>Soil Improvement with Cover Crops and Intercropping:</p> <p>Do producers use cover crops for soil protection and improvement? Are intercropping systems or similar practices applied to improve soil quality and resilience?</p>	BASIC
A.4.4	Resource Conservation	<p>Spring Identification and Conservation:</p> <p>Have springs been identified and are they being conserved through sustainable practices, such as protecting them with native vegetation?</p> <p>Awareness of Critical Water Sources:</p> <p>Is the water manager aware of critical or overused water sources? If sources are at critical levels or are being overused, do producers engage with local stakeholders to coordinate conservation efforts?</p> <p>Water Reduction and Efficiency in Irrigation (if applicable):</p> <p>Have measures to reduce water consumption been implemented, such as efficient irrigation systems or water reuse? Is there training in efficient irrigation practices to optimize the use of water resources? (if applicable)</p>	BASIC
A.4.5	Resource Conservation	<p>Is water use in coffee processing units measured, monitored and used efficiently?</p>	BASIC
A.5.1	Seedlings	<p>Do the seedlings used come from certified nurseries?</p>	CRITICAL

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002


A.6.1	Defensives	When using chemical pesticides, do producers opt, whenever possible, for products with lower toxicological and environmental risk?	BASIC
A.6.2	Defensives	Do producers follow the product application recommendations as per the package insert and technical guidelines?	CRITICAL
A.6.3	Defensives	Are chemical pesticides stored in suitable and protected locations in accordance with NR31?	BASIC
A.6.4	Defensives	Are only legalized pesticides used by producers?	CRITICAL
A.6.5	Defensives	Are pesticides only purchased from authorized retailers?	CRITICAL
A.6.6	Defensives	Are PPEs washed in appropriate locations and never at employees' homes?	BASIC
T.1.1	Traceability	Does the rural producer segregate coffee from verified farms from non-verified farms?	CRITICAL
T.1.2	Business integrity	Does coffee documentation allow traceability back to the immediate supplier or producer and to the next buyer?	CRITICAL
S.1.1	Right to childhood	Producers are committed to ILO Convention 138 and the Consolidation of Labor Laws (CLT), particularly regarding the prohibition of child labor. While individuals under 16 are not permitted to be employed under Brazilian law, the CLT allows for apprenticeships between the ages of 14 and 18, as outlined in Article 402. Producers must ensure that any work involving minors complies with these legal provisions and does not interfere with school attendance.	CRITICAL
S.1.2	Right to childhood	The producers committed to ILO Convention 182, particularly regarding children under 18 years of age not engaging in activities that may compromise their health, safety, or morals?	CRITICAL
S.2.1	Human Rights	Are producers committed to ILO Conventions 100 and 111, specifically equal treatment for all employees regarding: Hiring, Compensation and benefits, Access to training and promotion?	BASIC
S.2.2	Human Rights	Are producers committed to ILO Convention 190, specifically in cases of discrimination, violence, harassment, including sexual harassment and abusive treatment, are the necessary measures taken to prevent it?	BASIC
S.2.3	Human Rights	Are producers committed to ILO Conventions 29 and 105, specifically ensuring that workers are free and have the ability to leave the workplace and/or employer-provided accommodations at any time?	CRITICAL
S.2.4	Human Rights	Are producers committed to ILO Conventions 29 & 105, specifically the provision of worker's declarations confirming possession of their own documents and belongings, internal policy prohibiting employer retention of documents or wages, records of signed employment contracts and worker interviews?	CRITICAL

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002


S.2.5	Human Rights	Are producers committed to Conventions 29 & 105, specifically with workers who are subject to debt bondage or abusive schemes for purchasing food, lodging and/or transportation?	CRITICAL
S.3.1	Human Rights	Are producers committed to ILO Conventions 87 and 98, particularly in ensuring that workers are free to form or join independent organizations such as unions, also ensuring that worker representatives have access to the necessary information and resources to carry out their activities — including materials, training, and infrastructure? Furthermore, producers must ensure that worker representatives — whether part of a union, committee, or any other group — are not discriminated against or subject to any adverse actions.	BASIC
S.3.2	Human Rights	Are there regular consultations between employers and authorized representatives regarding working conditions and other issues? Are the results of collective bargaining applied to workers? (if applicable)	BASIC
S.4.1	Working conditions	Are workers complying with Brazilian labor law (CLT), particularly regarding the limit of 44 regular working hours per week?	BASIC
S.4.2	Working conditions	Are overtime hours voluntary and paid in accordance with the CLT?	BASIC
S.4.3	Working conditions	Do workers have at least one day off after six consecutive days of work as well as holidays and annual leave?	BASIC
S.4.4	Working conditions	Do workers have lunch breaks and breaks during the workday?	BASIC
S.5.1	Working conditions	Do wages comply with national minimum wage laws or sectoral agreements for all workers, including piece-rate and seasonal workers, and do they increase over time to help close the gap with living wages?	BASIC
S.5.2	Working conditions	Do seasonal/temporary workers receive the same benefits as other workers, as applicable?	BASIC

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

S.6.1	Working conditions	<p>Employment Registration and Contracts</p> <p>Are all workers properly registered in accordance with the Consolidated Labor Laws (CLT)? Do employment contracts meet legal requirements and include clear information on salary, working hours, and benefits?</p> <p>Respect for Contractual Conditions</p> <p>Are the established contractual conditions respected, including timely payment, adequate working hours, and access to benefits?</p> <p>Knowledge of Rights and Duties</p> <p>Is there evidence of clear communication and training on labor rights?</p>	BASIC
S.7.1	Working conditions	Do workers have access to drinking water?	BASIC
S.9.1	Working conditions	Are the restrooms clean and accessible to workers?	BASIC
S.10.1	Working conditions	Does the employer provide housing when needed, ensuring it is clean, safe, built with suitable materials, and protected from hazards and pollution, while also meeting the workers' basic needs?	BASIC
S.11.1	Working conditions	<p>Risk Identification and Monitoring</p> <p>Are workplace risks identified, monitored, and minimized through programs such as PGRTR, PCMSO, and LTCAT?</p> <p>Safety Procedures and Equipment</p> <p>Are procedures to minimize risks known and implemented by workers and managers? Is personal protective equipment (PPE) and collective protective equipment (CPE) available and used correctly?</p> <p>Continuous Health and Safety Monitoring</p> <p>Is there a system for regularly monitoring healthy and safe working conditions?</p>	BASIC
S.11.2	Working conditions	Are workers regularly trained in occupational health and safety practices?	BASIC

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

S.11.3	Working conditions	Are permanent workers entitled to paid maternity leave and benefits provided for by law?	BASIC
S.12.1	Community	Is the acquisition of land and water rights carried out with the free, prior and informed consent of affected people, including indigenous peoples and those with traditional rights?	BASIC
S.13.1	Social	Is the producer involved in human trafficking? Isn't there any negative labor news accusing the producer or the farm?	CRITICAL
S.13.2	Social	Are the disciplinary measures adopted in accordance with national laws and recognized human rights?	BASIC
S.13.3	Social	Does the producer guarantee equal rights to workers regarding age, gender, race/color, physical conditions and political opinions?	BASIC
E.1.1	Biodiversity	Has there been no loss of native forest due to conversion to agriculture or other non-forest land use, tree planting, or severe degradation since 2014?	CRITICAL
E.1.2	Biodiversity	Are areas designated as legal reserves, conservation areas or protected by law being preserved?	CRITICAL
E.1.3	Biodiversity	Are updated farm maps, including production areas, forests, water bodies, and buildings, available?	BASIC
E.2.1	Biodiversity	Is there no hunting or extraction of endangered species? Are there awareness-raising activities for small producers?	BASIC
E.2.2	Biodiversity	Do producers implement conservation practices in accordance with national Good Agricultural Practices (GAP) standards?	BASIC
E.2.3	Biodiversity	Are there no genetically modified organisms (GMOs) used in coffee production?	BASIC
E.3.1	Pollution prevention	Do producers implement practices to minimize water pollution from processing, chemical waste, fertilizers, and erosion—such as conserving permanent preservation areas (APPs) and using cover crops—in accordance with Good Agricultural Practices (GAPs) established by MAPA, the Forest Code, the Pesticide Law, and other applicable environmental regulations?	BASIC
E.3.2	Pollution prevention	Does wastewater treatment at wet processing plants meet legal quality standards? Do producers treat wastewater? Are hazardous waste and wastewater treated appropriately?	BASIC

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

E.3.3	Pollution prevention	Are the different types of waste generated on the farm identified to reduce or prevent their generation? Is the waste generated separated according to the different types? Is safe waste disposal implemented, respecting the different types of waste generated?	BASIC
E.3.4	Pollution prevention	Are hazardous waste generated on the farm identified?	BASIC
E.4.1	Climate	Do producers implement a climate risk assessment plan or, in the case of smallholders, are they aware of climate impacts on production? And Do producers identify and implement climate change adaptation measures, such as GAP, agroforestry, and irrigation?	BASIC
E.4.2	Climate	Do producers carry out carbon sequestration activities, such as no-till farming, agroforestry, and cover crops?	BASIC
E.5.1	Climate	Are net greenhouse gas (GHG) emissions from production and processing operations documented, are key sources identified and reduced over time?	BASIC
E.5.2	Climate	Is the use of renewable and fossil energy in coffee cultivation and processing quantified and documented?	BASIC
E.5.3	Climate	Have measures to reduce energy use and improve energy efficiency been implemented?	BASIC
E.5.4	Climate	Is the use of renewable energy sources maximized by producers?	BASIC
E.6.1	Conservation	Don't producers keep wildlife in captivity?	BASIC
E.7.1	Practices	Isn't fire used for preparing or cleaning fields?	BASIC
E.8.1	Practices	Does the rural producer have a regular water use permit?	BASIC

3. Traceability Process in the Chain of Custody

The VSS Midori protocol adopts the Identity Preservation model for the Chain of Custody, as all verified coffee will be exclusively destined for Mitsui Coffee Trading Brazil (MCTB).

Flow and Responsibilities:

All stages—from production to delivery to MCTB—will be monitored to ensure that verified coffee is kept physically and administratively separate from non-verified coffee.

Only producers verified under the VSS Midori protocol are authorized to trade coffee under this designation.

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

List of Chain of Custody Actors:

The chain is composed of:



Mandatory Documentation:

- Invoice identifying the coffee as “VSS Midori Verified” and including the lot number.
- Entry in MCTB’s internal system (DataSul) indicating the verified producer and corresponding lot.

Audit and Verification:

Compliance with this requirement will be verified through internal and external audits, including document inspection, interviews, and physical verification of lots.

4. Stakeholders Engagement

The Midori VSS Protocol Audit Methodology is structured to ensure compliance with established criteria and consistent application of requirements across all participating properties. Key aspects include:

4.1 Focus on Objective Evidence


- Summary Documents for Field Audit: Auditors will use a summary list of requirements, focusing on specific evidence to be evaluated during the property visit, avoiding excessive field completion.
- Post-Audit Reports: After the external audit, the collected data will be analyzed and recorded in a final report, ensuring organization and accuracy of the information.
- Required Evidence: May include work records, input invoices, photos of structures, training attendance lists, among other supporting documents.

4.2 Technical visit to the farm and audits

Internal Audit: To validate the information provided, farms will be visited to verify compliance with all sustainability pillars. The technical visit will be conducted by an internal auditor from MCTB (Research/Sustainability Department). In addition to completing the sustainability code checklist, the internal auditor must observe the farm for any discrepancies or non-compliance with the information submitted by the rural producer and document any such findings.

Photographic evidence of the farm is required, including images of infrastructure, crops, and other elements that demonstrate alignment with sustainability requirements.

Following this initial assessment and registration approval, the producer becomes eligible for an audit conducted by a third-party verification agency (external audit).

	Verified Sustainable Seal - VSS Midori Audit Policy	Search PESQ_002
-----------------------------------------------------------------------------------	----------------------------------------------------------------	-------------------------------

External Audit: Eligible farms will undergo external audits on a scheduled date previously agreed upon with the producer, performed by an independent third-party verification agency to ensure impartiality and reinforce the credibility of the VSS Midori. External auditors will conduct on-site assessments using a checklist, collecting evidence directly at the farm, including images of infrastructure, crops, and other elements that demonstrate compliance with sustainability requirements. External audits will take place at least once every three years.

Definition of Internal and External Audits:

Internal Audit (Second-party): Conducted by MCTB's internal team to verify compliance with the sustainability code and assess the seal's applicability, identify and recommend points for improvement, and prepare the producer for the external audit.

External Audit (Third-party): Performed by an independent verification agency to ensure impartiality and reinforce the credibility of the VSS Midori.

4.3 Frequency and Deadlines

Audits: All participating properties will be audited at least once every three years to ensure requirements are being met.

4.4 Requirements Classification:

Critics :

- Require immediate correction or within 30 days.
- Examples: slave labor, recent deforestation, use of prohibited products.

Basics :


- They can be resolved over three years, with clear action plans and annual monitoring.
- Examples: lack of formalized training programs, infrastructure improvements.

5. Producer Engagement

The protocol prioritizes transparency and support for participating producers, ensuring that all understand their obligations and are able to implement the requirements.

5.1 Contracts and Letters of Commitment

Formalizes the relationship between producers and MCTB, detailing minimum requirements, participation benefits, and responsibilities of both parties.

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

5.2 Regular Visits:

MCTB's sustainability team conducts regular visits to farms to monitor protocol implementation.

5.3 Orientation Meetings:

In-person or virtual meetings are organized to explain the protocol, discuss progress, and align expectations.

5.4 Communication of Results and Action Plans:

Each producer receives a copy of their audit report, including photographic evidence. When applicable, a continuous improvement plan with a maximum timeframe of 3 years is provided; in cases of non-conformities in basic requirements, Mitsui's field team may support the producer in drafting or revising the plan, ensuring that timelines and actions are appropriate. Progress is monitored in subsequent audits and clearly communicated back to the producer.

5.5 Resolution of Non-Conformities:

The team supports producers in implementing action plans and following up on corrective measures.


6. Mechanism for Petitions, Appeals, and Exceptions

The VSS Midori protocol ensures that producers and stakeholders have a transparent mechanism to submit petitions, file appeals, and, when necessary, request formal exceptions in extraordinary situations.

6.1 VSS Midori Committee

Decisions are taken collectively by MCTB representatives and the third-party verifier, with records kept in the minutes.

Member Function	Name	Contact
Third-Party Verification Agency – Auditing (External Auditor)	Soren Knudsen	contato@sorenknudsen.com.br
Board Members - Deliberation	Marcelo Moura Ryohei Okada Michelle Lima	mmoura@mitsuicoffeebr.com rokada@mitsuicoffeebr.com mlima@mitsuicoffeebr.com
Operational – Field analysis, evaluations, support to the producers and internal audit	Gustavo Kashihara	gkashihara@mitsuicoffeebr.com
Whistleblower Channel	Rebecca Manieri Rafaela Gomes	falecomvss@mitsuicoffeebr.com

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

6.2 Analysis Process:

- Simple Cases: Resolved directly by email, with clear 30-day response deadlines.
- Complex Cases: Submitted to the VSS Midori Committee, which will meet to deliberate and provide an official response, with deliberations requiring at least 2 votes from MCTB board members.

6.3 Exceptions:

Exceptions may be granted when a requirement cannot be temporarily applied, such as in cases of sanitary restrictions or pest emergencies. These exceptions:

- Are documented in meeting minutes, including justification and defined timeframe.
- Are reviewed during the subsequent audit to confirm their validity.
- Are tracked internally to support future learning and continuous improvement.

All exceptions are individually evaluated and either approved or rejected by the VSS Midori Committee, which includes the participation of the third-party verification agency to ensure impartiality. The exception handling mechanism is accessible to producers through communication channels such as WhatsApp, email, and the official website (including for complaints and suggestions).

Both internal and external auditors receive general training on the VSS Midori protocol, which includes procedures for managing exceptions. Producers are informed about the exception handling process upon receiving the VSS Midori Policy and Guidance.

Monitoring of exceptions, along with associated timelines and consequences, must be reviewed by the Committee, with appropriate measures applied to each case. Exceptions are recorded in the Action Plan, alongside actions related to non-conformities, and are monitored according to the defined schedule.

7. Continuous Improvement and Remediation

The VSS Midori protocol adopts a dual approach, addressing both continuous improvement for non-critical requirements and remediation of critical violations.


7.1 Continuous Improvement (non-critical requirements)

Action Plans: Producers who do not comply with non-critical requirements must prepare an action plan with a maximum timeframe of three years.

Monitoring: Progress is verified annually during internal or external audits, based on objective evidence such as records, training attendance lists, photos, and field observations.

Reporting: Results are consolidated in audit reports and internal monitoring systems, with summarized indicators published in biennial KPI reports on the MCTB website.

Corrective Measures: If progress is insufficient or deadlines are not met, escalation measures apply. Producers may receive technical support, and if delays persist, the non-conformity is reclassified as critical, requiring immediate resolution.

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

Trainings: The annual training plan will be developed based on identified needs, and will be conducted in Portuguese, by MCTB members or third-party consultants hired for this purpose, preferably at the producer's farm. Attendance will be recorded through a sign-in sheet to ensure that all workers have access.

7.2 Remediation (critical requirements)

For serious cases such as forced or child labor, illegal deforestation, or the use of prohibited agrochemicals, the protocol establishes a clear remediation process:

Immediate Action: Complaints are investigated within 24 hours, and unannounced audits may be carried out to confirm the situation.

Producer Engagement: Whenever possible, producers are required to implement a remediation plan before any decision on exclusion. Mitsui may provide technical support to ensure corrective measures are implemented.

Coffee Handling in Stock/Transit: Coffee from farms under violation is identified and segregated. Such coffee cannot be sold as VSS Midori verified until the case is resolved. Specific policies for coffee already in storage or transit are applied and documented.

Monitoring of Remediation Plans: The Midori team monitors whether corrective actions are implemented on time and verifies their effectiveness during follow-up audits.

Trainings: The annual training plan will be developed based on identified needs, and will be conducted in Portuguese, by MCTB members or third-party consultants hired for this purpose, preferably at the producer's farm. Attendance will be recorded through a sign-in sheet to ensure that all workers have access.

Repair of Affected Parties: Remediation includes not only stopping the violation but also providing remedy for those affected (e.g., ensuring children are enrolled in school, workers receive owed wages, or environmental restoration is initiated).

Final Decision: The VSS Midori Committee evaluates remediation results and decides whether the producer remains in the protocol or is excluded, depending on the severity of the case and the effectiveness of corrective measures.


7.3 VSS Midori Remediation and Improvement Guidance

The VSS Midori Remediation and Improvement Guidance is a practical guide for developing action plans to address non-conformities—whether basic or critical—which will be provided to the producer at the end of the audit.

8. Monitoring and Evaluation (M&E) Methodology

VSS Midori adopts a formal Monitoring and Evaluation (M&E) system that goes beyond farm-level compliance verification, aiming to measure the overall performance of the program and the impacts achieved in relation to the sustainability commitments made by Mitsui Coffee Trading Brazil.

Objectives of the M&E System:

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

- Measure the effectiveness and efficiency of the scheme in promoting sustainable practices.
- Assess social, environmental, and economic changes and impacts on participating farms.
- Demonstrate aggregated results that prove VSS Midori's contribution to environmental preservation, efficient use of natural resources, improvement of soil health, biodiversity conservation, and respect for local communities.
- Support organizational learning and efficient use of internal resources, strengthening accountability to stakeholders.

Methodology:

a. Data Collection

- Indicators are gathered through field audits, interviews, administrative records, and technical reports.
- Information is recorded in the internal system (DataSul) and in a specific VSS Midori database.
- Recommendations from third parties and suggestions received through the complaints and suggestions channel are also considered, which may generate additional indicators or adjustments to action plans.

b. Data Validation and Quality

- All data undergo double-checking: document verification and cross-validation during field audits.

c. Monitored Indicators

VSS Midori will periodically monitor the following indicators across all audited farms:

- % of coffees sold with sustainable verifications
- Average water consumption per bag produced
- % of properties with an implemented waste management plan
- % of organic matter in soil
- % of producers with annual financial control
- Number of training sessions held per year
- % of lots scoring above 80 points on the SCA scale
- Number of work-related accidents per year

d. Analysis and Reporting

- Internal M&E reports are prepared annually, evaluating progress, impacts, and scheme efficiency.
- Consolidated results are published in Biennial Reports on the MCTB website (transparency on KPIs).

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

- The first M&E report will be published by December 2026, consolidating data collected during the 2025 and 2026 audit cycles.

e. Use of Results

- Aggregated results guide the revision of program goals and action plans during the development of the next version.
- Critical cases or significant deviations trigger immediate correction and remediation processes, as outlined in item 7 of this policy.

9. Rules for Claims and Use of Logos

MCTB establishes clear rules for statements and claims related to VSS Midori, including those made by producers, buyers, and other actors in the supply chain.

9.1 Types of Permitted Claims

Institutional, impact-related, compliance, promotional statements, and the use of logos are permitted for both B2B (Business to Business) and B2C (Business to Consumer), provided they are previously approved by MCTB.

9.2 Prior Approval of Materials and Claim Texts

Claims, statements, references, promotional texts, or any form of communication referring to VSS Midori are only permitted with the prior, explicit, and written approval of MCTB.

All materials—including but not limited to: packaging, websites, digital materials, commercial presentations, labels, catalogs, reports, and advertising campaigns—must be submitted to MCTB for review before publication. Any subsequent changes to previously approved materials require new approval from MCTB.

9.3 Monitoramento das Declarações e Sanções


MCTB will maintain a continuous monitoring system for claims, including material review, digital checks, and audits. Misleading or non-verifiable claims will be treated as infractions:

Infractions include:

- use of non-approved claims;
- use of data not provided or approved by MCTB;
- claims without traceability evidence;
- unauthorized alterations of the logo;
- misleading or inaccurate marketing;
- omission or manipulation of data.

Penalties may include, without limitation:

- formal warning;
- requirement for public retraction;
- temporary suspension of claim and logo usage rights;
- permanent revocation of authorization;

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

- civil liability for damages caused to MCTB.

MCTB reserves the right to report violations to authorities, business partners, certifying bodies, and GCP if deemed necessary.

9.3 Embasamento das Alegações e Transparência

A fim de garantir a transparência e integridade das informações, todos os dados acompanhados as declarações devem ser verificáveis através de relatórios publicados ou dados confirmados pela MCTB por escrito.


Quaisquer alegações deverão corresponder ao nível de garantia do VSS Midori (garantia de segunda parte), e é expressamente proibido extrapolar, interpretar ou derivar conclusões próprias a partir dos dados fornecidos pela MCTB.

9.4 Rastreabilidade do Café Vinculado à Alegação


Todo café participante do VSS Midori é rastreável, e alegações por terceiros só podem ser feitas se existir sistema de rastreabilidade e documentação capazes de vincular aos volumes de origem. O declarante deverá manter registros completos e verificáveis da cadeia de custódia, incluindo notas fiscais, documentos de embarque, mapas de produção, registros internos e quaisquer outros comprovantes necessários. A MCTB poderá solicitar, revisar e auditar tais documentos a qualquer momento para verificar a veracidade da alegação.

10. Glossary of the Standard


Entry or Acronym	Details
POP	Standard Operating Procedure – Set of detailed instructions for carrying out specific activities.
BPA	Good Agricultural Practices – Set of practices that promote sustainability, productivity and quality in agriculture.
VSS	Verified Sustainable Seal – Verification that checks sustainable practices in accordance with recognized standards.
Sources of income	Different ways for producers to generate income, such as agricultural diversification or parallel activities.
NC	Non-Conformity – Divergence between observed practices and the requirements of a protocol or standard.
Records	Systematic documentation that proves activities, compliance or processes.
Risk analysis	Assessment of situations that may cause damage or problems in the work environment or production.
Management plan	Document that establishes objectives, strategies and actions for the management of a production unit.

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

Interview	Data collection method based on direct conversations with producers or workers.
CAR	Rural Environmental Registry – Electronic registration of rural properties for environmental control.
Code of Conduct	Set of rules that guide the ethical and professional behavior of those involved.
PPE	Personal Protective Equipment – Devices to ensure the safety and health of workers.
NF	Invoice – Document that proves commercial transactions, such as the purchase and sale of products.
APP	Permanent Preservation Area – Area protected by law to guarantee environmental conservation.
RL	Legal Reserve – Area designated for the conservation of native vegetation on rural properties.
GCP	Global Coffee Platform – Organization that promotes sustainability in the coffee value chain.
If applicable	Applies when a particular requirement or criterion may be relevant to the property or situation.
PGRTR	Rural Work Risk Management Program – Management tool to minimize risks in the field.
PCMSO	Occupational Health Medical Control Program – Regular medical evaluations for workers.
LTCAT	Technical Report on Environmental Working Conditions – Document that assesses environmental risks and working conditions.
EPC	Collective Protection Equipment – Devices that protect groups of workers against risks.
MPD	Best Available Practice – Set of most effective and sustainable methods available.
Spring	Natural water source, essential for environmental conservation and sustainable agricultural production.
ASO	Occupational Health Certificate – Medical document that proves the worker’s fitness for their activities.
Emissions inventory	Report that accounts for greenhouse gas emissions from a production unit.
Water potability analysis	Laboratory assessment of the quality of water used on the property or in the production process.

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

Large farm	Large agricultural property with high production capacity and significant area, with more than 10 employees.
Group	Group of producers organized to collectively meet verification or market requirements.
Small farm	Small agricultural property, generally with a smaller area and production capacity, with less than 10 employees.
Critical criterion	Essential criterion for compliance with a standard or protocol.
Common criteria	Generic or broadly applicable criterion, with no immediate critical impact in case of non-compliance.
1st year	First year of implementation or monitoring of a protocol or standard.
2nd year	Second year of monitoring or implementing improvements within a protocol.
3rd year	Third year of monitoring or refining practices in accordance with a protocol.
Continuous improvement	Continuous process of evaluation and adjustment to improve practices and compliance.
Applicable and not applicable	Classification of requirements according to their applicability or relevance to the production unit.
Traceability	Ability to identify the origin and route of a product or input throughout the production chain.
MAPA	Ministry of Agriculture and Livestock of Brazil, an agency of the Federal Executive Branch responsible for formulating and implementing development policies for agriculture and agribusiness.
Auditors	Internal auditors (MCTB) and external auditors (third-party verification agency)
Internal Audit	Internal Audit (Second-party): Conducted by MCTB's internal team to verify compliance with the sustainability code and assess the seal's applicability, identify and recommend points for improvement, and prepare the producer for the external audit.
External Audit	External Audit (Third-party): Performed by an independent verification agency to ensure impartiality and reinforce the credibility of the VSS Midori.

	Verified Sustainable Seal - VSS Midori Audit Policy	Search
		PESQ_002

11. REVISION HISTORY

VERSION	DATE	PREPARATION	APPROVAL	DESCRIPTION
2.1	03/14/2025	Research	Board of Directors	Initial version for minimum requirements for Verified Sustainable Seal – VSS Midori verification.
3	08/11/2025	Research/Trading	Board of Directors	Addition of item 9. Prohibition of the Use of Declaration
				Addition of item 3.3.1 Traceability Process in the Chain of Custody
4	09/23/2025	Research/Trading	Board of Directors	General Review - assurances that there was no deforestation, IPDM training, pesticide plan, reference to the list of prohibited products, pesticide elimination plan, soil management, water management, climate risks, GHG emissions, clear reference to the GCP list of prohibited products, phase-out plan for prohibited pesticides, soil and fertilizer management, Inclusion of a checklist tab with complete lists and link to GCP, Glossary adjustment, Detailing of soil and fertilizer practices.
5	03/26/2026	Research/Trading	Board of Directors	Amendment to item 9 to define rules for statements and use of the logo. Removal of the prohibition on declaration and use of the logo. Change in the committee's membership structure.

APPROVALS

President	DocuSigned by:  424C8573C9154A8...
Vice President	Assinado por:  5AEC5E218FC443C...
Financial Director	DocuSigned by:  D62CFECB7B7B4DC...
Trading Department	Assinado por:  313F4D31B6B44BE
Research Department	Assinado por:  42A8A0E233BB4DF...
Legal and Compliance	DocuSigned by:  9ABC8AAA6F5042F...